SUPPLEMENT TO

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OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 9th January 1913, based on the Indian Daily Weather Reports of the period.

1. Except for some light snowfall in Kashmir the weather was dry throughout the week in the Indian area.

2. *Burma.*—Toungoo had a light fall of rain on the 2nd.

Northeast India, including Orissa.—There was light rain at Cherrapunji on the 4th.

The United Provinces, Central India and the Central Provinces.—No rain fell at the reporting stations.

Northwest India.—Light precipitation occurred in Kashmir on the 2nd and 5th and locally in the North-West Frontier Province on the 5th.

The Peninsula.—Dry weather held throughout.

3. The daily falls were all below a third of an inch in amount.

4. Precipitation was practically wanting in all divisions with exception of Kashmir and even there the weekly total was only a fifth of an inch or 40 per cent. of the normal. The normal fall for the week is however small in amount, nowhere exceeding thirty cents except in Kashmir.

Baluchistan and Malabar are the only divisions where the seasonal rainfall up to date is above the average. The deficit although large in percentage amount is small actually except in the Bay Islands (8"), Madras Southeast (3·3") and Madras Coast North (1·7").

Division.	Rainfall data for week ending on 9th January 1913.			Rainfall data from 20th November 1912 to 9th January 1913.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Seasonal percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·2	—0·2	0·1	8·1	— 8·0	—99	— 99
Lower Burma	0	0	0	0·1	0·3	— 0·2	—67	— 67
Upper Burma	0	0	0	0·3	0·3	0	0	0
Assam	0	0·1	0·1	0·1	0·5	— 0·4	—80	— 75
Bengal	0	0	0	0	0·1	— 0·1	—100	—100
Orissa	0	0·1	—0·1	0	0·6	0·6	—100	—100
Chota Nagpur	0	0·2	—0·2	0	0·5	— 0·5	—100	—100
Bihar	0	0·1	—0·1	0	0·1	— 0·1	—100	0
United Provinces, East	0	0·1	—0·1	0	0·4	0·4	—100	—100
United Provinces, West	0	0·2	—0·2	0·1	0·7	— 0·6	—86	— 80
Punjab, East and North	0	0·3	—0·3	0·1	1·0	— 0·9	—90	— 86
Punjab, South-west	0	0	0	0	0·4	— 0·4	—100	—100
Kashmir	0·2	0·5	—0·3	1·9	2·2	— 0·3	—1[illegible]	0
N.-W. Frontier Province	0	0·1	—0·1	0	0·5	— 0·5	—100	—100
Baluchistan	0	0·3	—0·3	1·8	1·4	+ 0·4	+ 29	+ 64
Sind	0	0	0	0	0	0	0	0
Rajputana, West	0	0	0	0	0·2	— 0·2	—100	—100
Rajputana, East	0	0·1	—0·1	0·1	0·3	— 0·2	—67	— 50
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0	0	0	0·3	— 0·3	—100	—100
Central India, East	0	0·1	—0·1	0·1	0·6	— 0·5	—83	— 80
Berar	0	0·2	—0·2	0	0·9	— 0·9	—100	—100
Central Provinces, West	0	0·1	0·1	0·1	0·6	— 0·5	—83	— 80
Central Provinces, East	0	0·1	—0·1	0	0·4	— 0·4	—100	—100
Konkan	0	0·1	—0·1	0	0·2	— 0·2	—100	—100
Bombay Deccan	0	0	0	0	0·4	— 0·4	—100	—100
Hyderabad, North	0	0	0	0	0·2	— 0·2	—100	—100
Hyderabad, South	0	0·1	—0·1	0	0·2	— 0·2	—100	—100
Mysore	0	0·1	—0·1	0	0·7	— 0·7	—100	—100
Malabar	0	0·1	—0·1	1·9	1·6	+ 0·3	+ 19	+ 27
Madras, South-east	0	0·3	—0·3	2·3	5·6	— 3·3	— 59	— 57
Madras Deccan	0	0·1	—0·1	0	0·8	— 0·8	—100	—100
Madras Coast, North	0	0·1	—0·1	0	1·7	— 1·7	—100	—100

GILBERT T. WALKER,
Director General of Observatories.

Dated 9th January 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 4th January 1913.

Burma.—Slight rain fell in three districts. Reaping of winter rice is nearing completion. Standing crops are good and cattle are healthy. Pasturage is ample. The price of unhusked rice continues above normal.

Assam.—The weather has been cloudy and cold. Light showers have fallen almost in every district. All standing crops promise to give satisfactory yields. Harvesting of winter rice and pressing of sugarcane are still going on and are giving good outturns. The average price of common rice has risen by about one per cent. Cattle disease is prevalent in five districts.

Bengal.—During the week there was no rain throughout the Province except some light showers in Darjeeling and in parts of Chittagong. The weather was seasonable. Harvesting of winter rice is approaching completion. Prospects of standing spring crops are reported to be good. The average price of common rice for the Province has fallen slightly as compared with that of the previous week. Cattle disease is reported from Malda, Mymensingh, Tippera and Noakhali but is confined to particular localities.

Bihar and Orissa.—There was no rain during the week. The weather was seasonable. Harvesting of paddy is approaching completion and threshing is going on. Pressing of sugarcane continues. Standing spring crops are doing well. The average price of common rice remained almost stationary compared with that of the previous week. The condition of cattle is on the whole good. The supply of fodder and water is sufficient throughout the Province. Prospects of standing crops in the Feudatory States of Orissa are reported to be good.

United Provinces.—The week was rainless. Need for winter rain is being felt in the northern and western parts of the Province, especially in Moradabad and Meerut. In the uplands of Mirzapur rain is urgently needed. Irrigation of spring crops is proceeding. Sugarcane is still being pressed and land prepared for the ensuing cane crop. Standing crops are generally in good condition and fodder and water are sufficient. In the Benares State 792 persons are receiving relief, *viz.*, 242 on test works and 550 on gratuitous relief. Cattle disease prevails in the hills and in Bundelkhand. It is sporadic in a few other districts but nowhere severe. There is no marked change in prices.

Punjab.—The weather is dry. Rain is wanted generally. Picking of cotton, pressing of sugarcane and harvesting of *toria* continue with outturn average to good. Sowing of spring crops are above normal on irrigated areas and short in some districts on unirrigated areas for want of rain. The condition of standing spring crops is average to good. Cattle are generally healthy. Fodder is sufficient. Prices remain high.

North-West Frontier Province.—The week was again rainless. Rain is required badly throughout the Province. The weather is cool and at times cloudy. Standing crops are generally fair on irrigated lands but poor on unirrigated areas. Pressing of sugarcane is in progress and the outturn is normal. Sowings of spring crops are still proceeding in parts of the Peshawar and Bannu districts. The condition of cattle is good. Fodder and water are generally sufficient. Prices are high but stationary.

Jammu.—No rain. Prices are fluctuating. Wheat sells from 10 to 13 and maize from 15 to 24 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in the Mirpur district. Fodder is insufficient.

Kashmir.—It rained once during the week. Spring crops are being sown. Prices are unchanged. Cattle disease prevails in Veriag. Fodder is average.

Rajputana.—The weather was clear and cool. Spring crops are being irrigated and are doing well. Prospects are fair. Cattle are in good condition. Fodder and water are sufficient. Prices are high and stationary. Irrigated cotton is doing well in Mewar.

Central India.—The rainfall was insufficient in the Malwa Agency and in Nimar of the Bhopawar Agency. Harvesting of autumn crops and operations for spring crops are in progress everywhere except in the Baghelkhand Agency where they are reported to be completed. The outturn is average in Bhopal, fair in Indore and good elsewhere. Cattle disease prevails in parts of Gwalior, Bhopal and Bhopawar. The fodder supply is generally ample. Prices are normal in Bhopal, above normal in Baghelkhand, fluctuating in Bhopawar and steady elsewhere. Opium cultivation in the Jaora State is entirely stopped.

Central Provinces.—The weather has been cool and clear. Threshing and winnowing of autumn crops and picking of cotton are in full swing: The condition of spring crops is generally good and prospects are favourable. Fodder and water are sufficient. Agricultural stock is in good condition. *Juar* rose by 2½ seers per rupee in Chhindwara. Elsewhere the fluctuations, if any, show a tendency to fall.

Feudatory States.—A shower of rain would improve the condition of spring crops in Kawardha, Nandgaon and Sarangarh. Prospects elsewhere are generally good. The price of wheat fell in Khairagarh and Udaipur while that of rice rose in Udaipur by two to three seers per rupee.

Bombay.—Spring sowings are nearing completion. Standing crops are generally in good condition except for slight damage by insects in parts of Broach, Belgaum and Dharwar, by cold winds in Sholapur and by disease in parts of Poona. Crops are withering in Ahmednagar. Cotton is withering in parts of Bijapur. Picking continues in parts of Sind, Ahmedabad, Kaira and Kathiawar. The fodder supply is deficient in parts of Ahmednagar and Sholapur. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. In Ahmednagar the condition of stock is bad. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of Ahmedabad, Ahmednagar and Bijapur. Prices show a tendency to rise in the Deccan and the Karnatak. The public health is generally good. Distributon of *takavi* continues. Grain stocks are sufficient. Test works in Ahmednagar have been closed. The numbers on relief for week ending 4th January 1913 in tracts where famine has not been declared were:—on gratuitous relief in the Deccan 9,074.

Hyderabad.—There was no rain during the week. Cotton picking continues. Early rice is being harvested in parts. Spring sowings are progressing. The condition of the crops is fair to good except in parts of the Aurangabad and Bir districts. The spring castor seed crop has suffered somewhat from insects in parts of the Nalgonda district. Fodder scarcity prevails in the Aurangabad and Bir districts and large quantities of grass are being imported by the Nizam's Government for the use of the *rayats*. Ordinary public works have been increased and suspensions of revenue have been sanctioned in the affected parts. Ploughing and sowing for late rice have commenced. Cattle disease is reported in 9, fodder scarcity in 7 and water scarcity in 6 talukas. Prices:—Wheat 5¾, coarse rice 5¼ and *juar* 10¾ seers per rupee. White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest 24 seers in Adilabad.

Mysore.—Prices of food grains are steady and markets are well supplied. Harvesting operations are in progress with outturn fair to normal. Prospects of the season are good. Cattle are healthy. Water and fodder are available.

Coorg.—Reaping of rice and picking of coffee continue. Prices of food grains have fallen slightly. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—There was no rain during the week. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding in parts with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are falling.

E. D. MACLAGAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Memorandum on Recent Weather and on the Probable Character of that of January and February 1913.

Weather during November and December in north-west India and the region to the west.

Two disturbances of the cold weather type occurred in November, one in the first week and the other from the 22nd to the 25th. The former was unimportant, but the latter caused some precipitation in Kashmir and the east Punjab. In December four or five disturbances appeared in Persia and were transmitted eastwards, but their influence on the weather in India was not very marked and was restricted to the mountain zone, west and north of the Indus.

The limited information available regarding snowfall indicates that the winter conditions have set in decidedly earlier than usual in Tibet and Sikkim, and rather earlier than usual in the north of the North-West Frontier Province and in parts of Baluchistan and Kashmir. Unusually severe cold is reported in the Karakoram Valley, while according to the Tibetans of Yatung the winter in their district has so far been the severest experienced for ten years. In the Punjab and Kumaon Himalayas the snowfall and weather have on the whole been of the usual character.

Discussion of the probable character of the weather of January and February 1913.

The cold weather precipitation is due to depressions which advance into northern India from the west and can in the majority of the cases be traced back to south-east Europe. When attempting to form an estimate of the future character of the winter season, it appears that the most reliable indications are afforded by the character of the weather in December, and the estimate must be based not only on the rainfall of the plains of the extreme north of India, but also on the precipitation in the surrounding hill regions

including Baluchistan and Persia. The data available are contained in the following table :—

Departures from Normal.

Cold weather Season.	Rainfall of December in the Punjab and North-West Frontier Province.	Rainfall in Persia in December.	Rainfall in Baluchistan in December.	Precipitation in Kashmir in December.	Rainfall of the two succeeding months in North-West India (including the United Provinces, Punjab, North-West Frontier Province, Sind, Rajputana and Gujarat).	Snowfall, January to March, +3 = Large excess. 0 = Normal. —3 = Large defect.
	"	"	"	"	"	
1890-91 . .	+1·41	+4·49	+2·85	·11	+·31	+3
1891-92 . .	— ·28	+ ·88	— ·20	— ·87	— ·32	—3
1892-93 . .	+ ·59	— ·05	+3·11	+·36	+1·60	+3
1893-94 . .	0	+1·45	— ·19	— ·26	+·99	+1
1894-95 . .	+1·20	+1·0[illegible]	+ ·50	+·67	+·13	—½
1895-96 . .	— ·34	— ·71	+ ·23	— ·14	— ·43	—½
1896-97 . .	— ·13	— ·97	— ·82	— ·08	— ·18	+1
1897-98 . .	+ ·22	— ·25	— ·30	— ·42	+·97	— 2
1898-99 . .	+ ·25	— ·56	— ·79	+1·20	—·60	— 1
1899-1900 . .	— ·38	+ ·64	— ·71	— ·14	+·07	—½
1900-01 . .	+ ·77	+ ·63	+2·23	+·74	+·92	+1
1901-02 . .	— ·40	— ·64	— ·98	— ·28	— ·93	— 2
1902-03 . .	— ·48	— ·19	— ·69	— ·66	— ·70	+½
1903-04 . .	— ·13	— ·47	— ·86	— ·21	— ·31	—1
1904-05 . .	+ ·06	+ ·28	— ·90	+·58	+·57	—3
1905-06 . .	+ ·56	— ·11	+1·67	+·92	+1·17	+2
1906-07 . .	+ ·23	— ·05	— ·84	— ·45	+1·31	+3
1907-08 . .	— ·48	— ·67	— ·89	1·37	+·05	—2
1908-09 . .	— ·16	— ·56	— ·29	+1·52	— ·39	0
1909-10 . .	+1·42	+1·46	+ ·43	+·67	— ·40	0
1910-11 . .	— ·20	+2·26	+ ·40	+·31	+·61	+3
1911-12 . .	— ·36	— ·30	— ·40	+·15	+·08	—2
1912-13 . .	— ·39	— ·07	+ ·68	+·10	...	...
*Normal amount .	0·48	1·14	0·87	0·59	1·14	...

* Owing to changes in the stations the normal amounts have changed from time to time, those given are the latest.

The table shows that the rainfall of January and February in north-west India tends markedly to be similar in character to the rainfall there of December, and to a less extent to the precipitation in Persia, Baluchistan and Kashmir: in the present case the indications are unusually conflicting; but a deficiency of rainfall appears more likely than an excess In estimating the snowfall of the coming months roughly equal weight should be attached to the indications of each of the columns and it does not appear possible to forecast that snowfall will be either more or less abundant than usual.

Summary.

The indications are unusually conflicting, and do not point to a very severe or a very mild winter. It appears, however, that in the rainfall of north-west India a defect is more likely than an excess

GILBERT T. WALKER,
Director General of Observatories.

SIMLA,
The 3rd January 1913.

E. D. MACLAGAN,
Secretary to the Government of India,
Department of Revenue and Agriculture.

DELHI,
The 6th January 1913.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Simla, the 9th January 1913.

The following preliminary statement of plague seizures and deaths reported in India, during the week ending the 4th January 1913, is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	...	...
		Delhi-Rural area	5	2
		TOTAL	5	2
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	11	9
		Ahmedabad City	...	...
		Ahmedabad District	...	...
		Broach Port	...	...
		Broach District	...	...
		Kaira "	2	1
		Mahi Kantha Agency	...	...
		Palanpur "	...	...
		Rewa Kantha "	...	...
		Bulsar Port	...	...
		Surat Town and Port	...	...
		Rander Port	...	...
		Surat District	13	18
		Surat Agency	...	...
		Bhiwndi Port	...	...
		Bandra "	...	...
		Mahim "	...	...
		Bassein "	...	...
		Sanjan "	2	1
		Thana "	...	...
		Chinchani Port	...	...
		Tarapur Port	1	1
		Thana District	...	...
	Central	Ahmednagar District	12	5
		West Khandesh	...	...
		East Khandesh District	...	...
		Nasik District	...	...
		Poona City	9	5
		Poona District	13	6
		Satara "	28	28
		Sholapur Town	...	...
		Sholapur District	...	...
	Southern	Panvel Port	...	...
		Alibag "	1	1
		Kolaba District	11	9
		Vengurla Port	...	...
		Ratnagiri District	...	...
		Belgaum "	55	30
		Hubli Town	25	23
		Dharwar District	55	32
		Kanara "	...	...
		Bijapur "	159	111
		Bijapur Agency	...	...
		Savantvadi State	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Sind	Karachi Town and Port	...	...
		Karachi District	...	...
		Sukkur „	...	...
		Larkana „	...	...
	Political Charges.	Baroda State	...	...
		Cutch State	...	...
		Porbandar Port	...	...
		Kathiawar Agency	1	1
		Kolhapur and Southern Maratha Country	94	76
		Satara Agency	...	1
		Savanur State	...	...
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira State	16	9
		Murud Port	...	...
		TOTAL	518	376
MADRAS PRESIDENCY	...	Anantapur District	14	12
		North Arcot District	110 (c)	77 (a)
		South Arcot District	...	...
		Bellary Town	...	...
		Bellary Cantonment	...	...
		Bellary District	47	45
		Mangalore Town and Port	3	3
		South Canara District	...	...
		Chittoor District	8 (b)	3 (b)
		Malabar District	1 (a)	...
		Coimbatore Town	...	...
		Coimbatore District	120	80
		Cuddapah District	22 (b)	19 (a)
		Ganjam „	...	...
		Chingleput „	...	...
		The Nilgiris „	...	...
		Trichinopoly „	...	...
		Kistna „	...	...
		Salem District	2	2
		TOTAL	327	241
BENGAL	Burdwan	Burdwan District	...	...
		Bankura	...	...
		Hooghly District	...	...
		Howrah Town	...	...
		Howrah District	...	...
	Presidency	24-Parganahs	...	...
		Calcutta	2	2
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	...
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	...
		Pabna District	...	...
		TOTAL	2	2

(a) One imported. (b) Two imported. (c) Four imported.

In the return for the week ending 28th December 1912 against the Kistna district *for* 1 (a) case 1 (a) death *read* nil.

Presidency or Province.	Division.	Districts, States, Towns of 50 000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BIHAR AND ORISSA.	Patna	Patna Town	...	...
		Patna District	119	55
		Gaya Town	5	5
		Shahabad District	10	4
	Tirhut	Saran District	191	153
		Muzaffarpur District	81	75
		Darbhanga District	1,215	950
	Bhagalpur	Monghyr Town	...	...
		Monghyr District	430	332
		Bhagalpur Town	...	...
		Bhagalpur District	17	11
		Champaran "	8	8
		Sonthal Parganas	9	6
		TOTAL	2,085 (a)	1,599 (a)
UNITED PROVINCES.	Meerut	Dehra Dun District	...	...
		Shaharanpur District	18	14
		Muzaffarnagar District	56	56
		Meerut City	36	36
		Meerut District	2	2
		Bulandshahr District	...	1
	Agra	Muttra District	9	9
		Mainpuri District	2	...
		Etah "	6	4
	Rohilkhand	Bareilly City	26	23
		Bareilly District	13	11
		Budaun District	...	...
		Moradabad District	5	5
		Shahjahanpur City	3	2
		Shahjahanpur District	...	...
		Pilibhit District	13	13
	Allahabad	Farrukhabad District	14	12
		Etawah District	...	...
		Cawnpore City	3	3
		Cawnpore District	89	89
		Fatehpur "	18	14
		Allahabad City	...	...
		Allahabad District	81	54
	Jhansi	Jhansi City	...	...
		Jalaun District	4	3
	Benares	Benares District	12	13
		Mirzapur District	6	6
		Jaunpur District	13	13
		Ghazipur District	201	196
		Ballia "	202	194
	Gorakhpur	Gorakhpur District	262	176
		Basti "	62	64
		Azamgarh "	153	128

(a) Figures for the two weeks ending 4th January 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Kumaun	Garhwal District	...	...
	Lucknow	Lucknow City	4	4
		Lucknow District	95	95
		Unao "	187	157
		Rae Bareli "	74	71
		Sitapur "	10	8
		Hardoi "	34	34
		Khori	...	...
	Fyzabad	Fyzabad City	15	12
		Fyzabad District	26	43
		Gonda "	37	37
		Bahraich "	49	46
		Sultanpur "	30	23
		Bara Banki District	92	85
		TOTAL	2,001	1,750
PUNJAB	Ambala	Hissar District	...	...
		Gurgaon "	36	36
		Rohtak "	18	6
		Karnal "	28	28
		Ambala "	...	...
	Jullundur	Kangra District	...	...
		Hoshiarpur District	18	18
		Jullundur "	10	5
		Ludhiana "	1	...
	Lahore	Gurdaspur District	11	3
		Sialkot "	...	...
		Gujranwalla "	...	...
	Rawalpindi	Gujrat District	...	...
		Shahpur "	...	...
		Jhelum "	2	...
		Rawalpindi District	1	1
		Attock "	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Multan	Montgomery District	*	*
		Muzaffargarh „	...	...
		Patiala State	58	57
		Kalsia State	3	2
		TOTAL	181	156
BURMA	Pegu	Rangoon Town	20	19
		Insein District	7	8
		Tharrawaddy District	1	1
		Pegu District	...	...
		Prome „	1	1
	Irrawaddy	Bassein Town	1	1
		Bassein District	3	3
		Myaungmya District	...	...
		Maubin „	10	8
		Pyapon „	...	...
	Tenasserim	Toungoo District	3	3
		Thaton „	...	...
		Moulmein Town	...	...
	Mandalay	Bhamo District	1	...
	Meiktila	Yamethin District	2	2
		TOTAL	49(a)	45(a)
CENTRAL PROVINCES	Nagpur	Bhandara Town	1	1
		Bhandara District	10	18
	Jubbulpore	Jubbulpore District		9
	Berar	Yeotmal District	13	11
		TOTAL	39	39

* Report not received.

(a) Figures for the two weeks ending 4th January 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MYSORE STATE	...	Bangalore Civil and Military Station	14	11
		Bangalore City	12	12
		Bangalore District	7	4
		Mysore City	...	...
		Mysore District	62	37
		Hassan „		3
		Kadur „	3	18
		Kolar „	[illegible]	2
		Kolar Gold Fields		20
		Tumkur District	1	1
		Shimoga „		6
		Chitaldroog „	...	...
		TOTAL	171	114
HYDERABAD STATE	...	Usmanabad District	...	...
		Raichur „	84	80
		Aurangabad „	3	3
		Nizamabad „	2	1
		Gulbargah „	20	2
		Bidar „	23	23
		Parbhani „	...	...
		Atrafibaldah „ Sarf-i-khas	2	2
		Nander „	...	...
		Hyderabad City and suburbs	...	...
		Bir District	...	...
		Adilabad District	...	...
		Medak „	4	2
		Nalgondah „	14	13
		Warangal „	...	...
		Karimnagar District	3	3
		Mahbubnagar „	...	...
		TOTAL	155 (a)	149 (a)

(a) From the 23rd to the 29th December 1912.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Forts.	Plague seizures.	Plague deaths.
Central India	...	Nowgong	...	...
		Indore City	...	...
		Indore State	[illegible]	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	...
		Neemuch Cantonment	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	8	2
		Kurwai State	...	...
		Rajgarh State	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...

In the returns for the week ending 14th [illegible] December 1912 against Bhopal State and Malwa Prant of Gwalior *read* 8 cases 8 deaths and 11 cases 8 deaths respectively for nil.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Barwani State	...	...
		Morar Cantonment	...	...
		Sitamau State	...	...
		Sohawal "	...	...
		Narsingarh "	...	...
		Orchha "	...	...
		TOTAL	3 (c)	2 (c)
RAJPUTANA AND AJMER-MERWARA	...	Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	85	85
		Jaipur State	...	...
		Dholpur City	...	...
		Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh "	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	...	...
		Ajmer Town	...	...
		Shahpura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	85(a)	85(a)
N.-W. F. PROVINCE	...	Dera Ismail Khan	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District	...	...
		Kathua "	...	...
		Jammu Province	...	1
		TOTAL	...	1(b)
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	5,621	4,561

(a) For the week ending 3rd January 1913.
(b) For the week ending 5th January 1913.
(c) For the week ending 28th December 1912.

L. C. PORTER,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees.]

	In the nine Months, April to December, of									
	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13
SEA CUSTOMS										
Imports										
Special Import Duties										
Arms, ammunition, and military stores	2,40	3 15	3,07	3,16	4,06	3,90	76	3,74	3,67	4,66
Liquors—										
Ale, beer, porter, cider and other fermented liquors	1 88	2,12	2 12	2,22	2,17	1		5,93	5,80	6,06
Spirits and liqueurs	55 52	56.24	58,80	55,16	68,02	69,59	69 81	79,52	80,38	79,99
Wines	2.76	2 70	2,89	2,75	2.92	2 67	2,84	4 17	4 22	4,04
Opium and its alkaloids*	2	3	3	2	3	2		5	5	5
Petroleum	31 32	31 69	28,81	26,75	31 91	40,01	34,96	43 57	55,99	48,52
Silver, bullion and coin (a)	28 86	29 35	19 54	31,04	37 34	50 08	44,42	1 26 90	79,83	83 54
Sugar (countervailing duties, 1899)	2,07	11	1	1		.	.	1	.	11
Sugar (countervailing duties, 1902)	17	8	1	.		.	.	1	..	...
Tobacco (a)	[illegible]	1 [illegible] 8	2 25	2 19	2 76	2 50	3 26	22,32	19 88	19,79
General Import Duties										
Articles of food and drink (excluding sugar)	11 22	12 99	14 21	14 41	18,67	20,02	18 00	19,09	19 98	21,59
Sugar (ordinary duties)	21,04	24 56	25,82	34,90	33 54	39 40	43 90	47 63	42,63	53,74
Chemicals, drugs, medicines and narcotics (excluding opium and its alkaloids* and tobacco), and dying and tanning materials	8 53	8 04	8 26	8,65	10,70	9 70	10 56	12 27	12 04	13 08
Cotton manufactures—										
Piece goods, grey	33,23	41 95	47 16	47 96	50 19	39 67	45 58	42 90	60 00	63,78
white	14 16	20 14	20 88	17 63	23 51	21 54	17,42	22,69	27 25	32,28
coloured	20 53	23 61	24 25	24 63	27 96	27 24	21 34	29 75	32 71	36,47
Other goods	2 97	4 21	4 64	4 92	5 19	4 93	4 91	6 49	6 69	7,26
Metals (excluding silver, bullion and coin) and manufactures thereof	23 81	27 14	22 99	25 12	30 71	36 03	32 90	38 25	37,83	36,01
Oils (excluding petroleum)	71	67	95	1,54	2 01	1 06	88	1 04	85	1,10
Manufactured articles	53 10	62 22	62 76	62 02	73 20	73 93	68 89	85 99	93 78	1,08,62
Raw materials and unmanufactured articles	6 60	7 55	8 97	8 48	10,40	12,54	10 95	10 81	11 05	13,20
Total Imports	3 22 55	3 60 63	3 58,43	3 73 56	4 39 69	4 58 80	4 3[illegible],15	6 03 13	5 84 66	6,29,11
Excise duty on cotton goods	14 19	[illegible]00	18,78	18,55	22 25	22 09	24 04	25 50	31 37	34,16
Export Duties—										
Rice, husked or unhusked, including rice-flour	66 65	75 95	69,21	57 84	56 19	43 27	52 08	69 23	74 93	86,10
Land Customs and Miscellaneous	6 78	7,24	6 37	6 78	7 50	6 57	7 41	7 37	8,55	9,57
Grand Total	4 10 17	4 62,86	4 52 74	4 56 73	5 25 13	5 29 73	5 21,71	7 05 23	6 99 51	7,58,94
Provincial distribution of Imports and Exports										
Bengal — Imports	1 11 95	1 27 90	1,31 41	1 31 94	1 64 97	1 49 17	1 56 54	1 89 73	2 05 03	2,14,73
Bengal — Exports	10 77	13 34	15 88	8,28	5 20	4 13	8 40	12 87	15 65	18,96
Bihar and Orissa — Imports	.		..	..				...		.
Bihar and Orissa — Exports			.					.		82
Bombay — Imports	1 24 65	1 37 29	1 34.07	1 40 34	1 62 37	1 71 04	1 63 38	2 63 47	2 21 85	2 47 22
Bombay — Exports	1 72	1 76	1 28	1 23	1 11	1 54	2 30	1.55	99	1,29
Sind — Imports	24 13	29 02	31 37	35 28	37 00	46,40	39 58	53 05	57 86	59,62
Sind — Exports	93	1 29	1 14	2 83	2 93	1 57	1 90	1 57	1 51	1,60
Madras — Imports	30 36	31 28	28,70	30 61	34 03	41 79	36 87	43 59	47,69	49.07
Madras — Exports	[illegible]	5 55	,24	6 63	9 11	7 84	4,77	4 62	5 87	4,67
Burma — Imports	[illegible]	3, 14	33,88	35 39	41 32	50 40	41 78	48 29	52 23	58 47
Burma — Exports	[illegible]81	56 99	47,6	36 87	37 84	26 79	34 71	48 12	50,91	58,79

* The duty on alkaloids of opium for the years previous to 1910-11 is included under the head "Chemicals drugs, etc."
(a) Figures for the years previous to 1910-11 represent 'General Import Duties'

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence.

R. W. GILLAN,
Secretary to the Government of India.

Calcutta, January 6, 1913.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 9th January 1913.

No. 3.—In exercise of the power conferred by section 17 of the Indian Councils Act, 1861 (24 and 25 Vict., Cap. 67), the Governor General in Council is pleased to appoint Monday, the 27th January, 1913, at 11 A. M. as the time, and the Council Chamber in the Imperial Secretariat, Delhi, as the place, for a meeting of the Council of the Governor General for the purpose of making Laws and Regulations.

[illegible]lth January 1913.

No. 4.—In accordance with the [illegible]visions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of Iddia, published under Notification No. 61, dated the 14th November, 1912, the names of the following

candidates, elected to be Additional Members of that Council by the electorates mentioned opposite their respective names are hereby published:—

Names of Candidates.	Electorates.
M. R. Ry. Chakravarti Vijayaraghavachariyar Avargal.	Non-official Additional Members of the Council of the Governor of Fort St. George.
Nawab Saiyid Muhammad Sahib Bahadur . .	Ditto.
Sir Ibrahim Rahimtoola, Kt., C.I.E. . . .	Non-official Additional Members of the Council of the Governor of Bombay.
Mr. Gopal Krishna Gokhale, C.I.E. . . .	Ditto.
Mr. Fazulbhoy Currimbhoy Ebrahim . . .	The Muhammadan Community in the Presidency of Bombay.
Sardar Daljit Singh of Kapurthala . . .	Non-official Members of the Council of the Lieutenant-Governor of the Punjab.
Srijut Ghanasyam Barua	Non-official Members of the Council of the Chief Commissioner of Assam.
Rao Bahadur Wasudeo Ramkrishna Pandit . .	District Councils and Municipal Committees of the Central Provinces.
Sir Gangadhar Madho Chitnavis, K.C.I.E. . .	The Land-holders of the Central Provinces.
Mr. Kamrul Huda, Bar-at-Law	The Muhammadan Community in Bihar and Orissa.

No. 5.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 & 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I. B. (*a*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the following persons, being officials, to be Additional Members of the said Council :—

Mr. Reginald Childers Culling Carr, I.C.S.
Mr. Sigismund Raynor Arthur, I.C.S.
Mr. Duncan James Macpherson, C.I.E., I.C.S.
Mr. Walter Maude, I.C.S.
Mr. Arthur Leslie Saunders, I.C.S.
Mr. Arthur Meredith, C.S.I., I.C.S.
Mr. Herbert Lovely Eales, C.S.I., I.C.S.
Mr. James Walker, C.I.E., I.C.S.
Mr. John Campbell Arbuthnott, C.I.E., I.C.S.

No. 6.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 and 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I. B.(*b*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the following non-official persons, who have been selected from the classes mentioned opposite their respective names to be Additional Members of the said Council :—

Names.	Classes.
Malik Umar Hyat Khan, M.V.O., C.I.E., Tiwana .	The Muhammadan Community in the Punjab.
Honorary Lieutenant-Colonel Raja Jai Chand of Lambagraon	The Landholders in the Punjab.

W. H. VINCENT,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

JAILS.

Simla, the 7th January 1913.

No. 1.—The services of Captain W. L. Forsyth, I.M.S., are placed at the disposal of the Government of Madras for employment in the Jail Department.

JUDICIAL.

Delhi, the 4th January 1913.

No. 86-C.—In exercise of the powers conferred by section 3, sub-section (1), and section 11 of the Charitable Endowments Act, 1890 (VI of 1890), and in modification of the Home Department Notification No. 1012, dated the 16th July 1906, the Governor General in Council is pleased to appoint the Comptroller, Assam, to be the Treasurer of Charitable Endowments for the Province of Assam.

No. 88-C.—In exercise of the powers conferred by section 3, sub-section (1), and section 11 of the Charitable Endowments Act, 1890 (VI of 1890), the Governor General in Council is pleased to appoint the Accountant General of Bihar and Orissa to be the Treasurer of Charitable Endowments for the Province of Bihar and Orissa.

No. 90-C.—In exercise of the powers conferred by section 12 of the Charitable Endowments Act, 1890 (VI of 1890), and in consequence of the transfer of certain districts from the Province of Eastern Bengal and Assam to the Presidency of Bengal, the Governor General in Council is pleased to direct that the moveable and immoveable properties specified in the subjoined schedule, which are at present vested in the Treasurer of Charitable Endowments, Eastern Bengal and Assam, shall henceforth be vested in the Treasurer of Charitable Endowments, Bengal.

SCHEDULE.

Name of Endowment.	Description and value of property held in trust.
1. The Mainaguri Charitable Dispensary Fund.	Government Promissory Notes to the aggregate value of Rs. 3,000.
2. The Krishna Chandra Sarkar's Scholarship Fund.	Government Promissory Notes to the aggregate value of Rs. 11,800.
3. The Krishna Kamini Choudhurani Scholarship and Medal Fund.	Government Promissory Notes to the aggregate value of Rs. 6,000.
4. The Kashi Kishore Technical School Fund	Government Promissory Notes to the aggregate value of Rs. 15,000, and piece of land situate at Mymensing containing an area of 6 bighas and 3½ chittaks valued at Rs. 3,559-0-5.
5. The Ghirita Kandi Charitable Dispensary Fund.	Government Promissory Notes to the aggregate value of Rs. 15,000.
6. The Syedani Tahirunnissa Bibi Chaudhurani Female Hospital at Bogra and the Bogra Public Library.	Shares in landed property in the district of Bogra producing an annual income of Rs. 1,140.
7. The Lady Mackenzie Setabgunj Charitable Dispensary Fund.	Zemindari right valued at Rs. 11,240 to the Hat Setabgunj also called Hat Budheshury situate within Lat Behogaon touzi No. 109 in the Collectorate of Dinajpur.

No. 92-C. In exercise of the powers conferred by section 12 of the Charitable Endowments Act, 1890 (VI of 1890), and in consequence of the transfer of certain districts from the Presidency of Bengal to the Province of Bihar and Orissa, the Governor General in Council is pleased to direct that the moveable and immoveable properties specified in the subjoined schedule, which are at present vested in the Treasurer of Charitable Endowments, Bengal, shall henceforth be vested in the Treasurer of Charitable Endowments, Bihar and Orissa.

SCHEDULE.

Name of Endowment.	Description and value of property held in trust.
1. (a) Elliot Charitable Dispensary at Soro in Balasore.	Undivided half share in the permanently settled Mahal called Khasuraban bearing touzi No. 900 in the Collectorate of Midnapore

Name of Endowment.	Description and value of property held in trust.
(b) Albert Victor Charitable Dispensary at Jellasore in Balasore.	valued at Rs. 25,000.
(c) Rani Sremati Charitable Female Dispensary attached to the Raja Shyama Nanda De Dispensary, in the town of Balasore.	
(d) The said Raja Shyama Nanda De Dispensary.	
2. The Syed Mahomed Medi Hossain Fund.	Government Promissory Notes and debentures to the aggregate value of Rs. 10,000.
3. Inglis Badshah Nawab Scholarship Fund.	Government Promissory Notes to the aggregate value of Rs. 2,000.
4. Badshah Nawab Woodburn Medal Fund.	Government Promissory Notes to the aggregate value of Rs. 500.
5. " Bourdillon Scholarship Fund	Government Promissary Notes to the aggregate value of Rs. 2,000.
6. " Lootf Ali Khan Medal Fund.	Government Promissory Notes to the aggregate value of Rs. 500.
7. " Hare Medal Fund.	Ditto.
8. " LeMesurier Medal Fund.	Ditto.
9. Raj Kumari Leper Asylum Fund.	Government Promissory Notes and debenture to the aggregate value of Rs. 31,500, and all those buildings standing on the piece of land situate in village Jhasogari Mouza Zhari in Sonthal Parganas.
10. Goodridge Endowment.	Mr. Goodridge's bungalow at Sambalpur together with the outhouses, etc., attached to it and the compound on which it stands valued at Rs. 3,000.
11 The Rajnarayan Das Endowment for feeding the Lepers in the Puri Asylum.	Two-thirds share of Zemindari right in the estate named Purusotumpur Kothmul, pargana Bauchas, Thana Gopi, Touzi No. 364 in Puri, the proportionate Government revenue payable in respect whereof amounting to Rs. 27-5-4.
12. The Kehonjhar Scholarship Fund.	Government Promissory Notes to the aggregate value of Rs. 1,800.
13. The Nethersole Trust Fund.	Government Promissory Notes to the aggregate value of Rs. 400.
14. The Morris Memorial Fund.	Government Promissory Notes to the aggregate value of Rs. 1,800.
15. The Victoria Scholarship Fund.	Government Promissory Notes to the aggregate value of Rs. 5,000.
16. The Kusum Kamini Prize Fund.	Government Promissory Notes to the aggregate value of Rs. 500.
17. Sir Edward Norman Baker Water Supply Fund.	Government Promissory Notes to the aggregate value of Rs. 28,600.

Name of Endowment.	Description and value of property held in trust.
18. Mahabir Dispensary Trust Fund.	The revenue paying estates in district Saram (1) Mahal Sultanpur Kasmar, Touzi No. 3030, consisting of villages Sultanpur, Kasmar, Chakalabad, and Karampura, (2), Chakalabad, Touzi No. 2918, and (3) Bayalpore Fakir, Touzi No. 4072, valued at Rs. 45,629-9-0.
19. Badshah Nawab Endowment for female education in Bihar.	Shares in the landed properties in the districts of Saram, Darbhanga, Muzaffurpur, Motihari and Patna as detailed in the first schedule to the Government of Bengal notification No. G. B. 1001, dated 9th March 1909, producing an annual income of Rs. 8,044-0-11 net.

No. 95-C.—In exercise of the powers conferred by section 3, sub-section (1), and section 11 of the Charitable Endowments Act, 1890 (VI of 1890), and in modification of the Home Department notification No. 1580, dated the 24th October 1890, the Governor General in Council is pleased to appoint the Accountant General of Bengal to be the Treasurer of Charitable Endowments for the Presidency of Fort William in Bengal.

H. WHEELER,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

EDUCATION.

Delhi, the 8th January 1913.

No. 36-C.D.—The following circular letter to Local Governments and Administrations regarding the Report on the conference on the education of the domiciled community, with its appendices A & B, is published for general information :—

No. 23-31-C. D.

FROM

THE HON'BLE MR. H. SHARP, C.I.E.,
Joint Secretary to the Government of India,

To

ALL LOCAL GOVERNMENTS AND ADMINISTRATIONS, EXCEPT COORG AND NORTH-WEST FRONTIER PROVINCE.

Delhi, the 8th January 1913.

Department of Education.
EDUCATION.

Sir,

I am directed to forward for the information of [the Governor in Council / His Honour the Lieutenant-Governor in Council / His Honour the Lieutenant-Governor / your information] a copy of the discussions and resolutions of the conference on the education of the domiciled community which was held in Simla in July 1912. Other copies will be forwarded to you direct by the Superintendent, Government Printing, Calcutta.

2. The object of the conference was to consider and where necessary to make suggestions for improving the facilities open to the domiciled community for obtaining education, in continuation of the conference held at Allahabad in February 1911, to consider similar questions

in regard to the education of Indians. The Government of India desire to recognise the value of the work accomplished by the conference and the zeal and ability displayed by both the official and the non-official members of it. His Excellency in Council has no doubt that the Local Governments will give earnest attention to the problems discussed and the recommendations formulated by so representative a conference on so important a matter.

3. At the outset the Government of India desire to reiterate their adherence to the policy of reliance on private enterprise guided by inspection and aided by grants from public funds. They are impressed, however, by the needs of the domiciled community and desire as part of the general programme of educational improvement in India that this community should receive a liberal measure of support in supplement to increased efforts on its part to improve the education of its children.

4. In addition to the formal resolutions recorded certain opinions of the conference were placed on record in an informal way. These will be found upon pages 12, 16—17, 34, 36 and 38 of the Report and are reproduced in Appendix A of this letter. The first (page 12) relates to the bringing under education of those for whom no facilities are at present available. This is recognised in resolutions XII and XV (2) to be one of the most urgent needs of the community. The Government of India commend this matter to the special attention of Local Governments. They have already made grants of Rs. 40,000 and Rs. 30,000 a year respectively to the Local Governments of Bengal and Madras in order to relieve the situation in the towns of Calcutta and Madras where the state of the poorer members of the domiciled community was said to call for specially urgent attention. The fourth (page 36) regarding the formation of local syndicates or standing consultative committees to give effect to the recommendations of the conference is one to which much importance was attached by the conference. The second, third and fifth deal respectively with a suggested experiment in training teachers, with forms of trust-deeds and with the importance of saving girls from mental and physical pressure. These are important matters on which the Government of India await the matured views of Local Governments.

5. The resolutions will be found on pages 41-44 of the Report and are reproduced in appendix B of this letter. The Government of India think that it will be convenient if they give some, necessarily general, indication of their opinion in regard to some of these resolutions while recognising that uniformity is not attainable owing to varying conditions in different parts of India, and local differences of system and reserving their final opinion until they are in possession of the views of Local Governments.

Resolution I. Compulsory Education.—The Government of India while quite ready to recognise in principle the desirability of introducing compulsory education in certain areas are inclined to think that the practical objections to such action are at present not less great than they have been found to be in the case of Indian children.

Resolution II. Grading of Schools.—The desire to introduce a more modern and practical form of education for the majority of the boys entirely commends itself to the Government of India. They will be glad to have the views of Local Governments whether this can be attained by grading of schools or in other ways.

Resolution III. Remuneration of Teachers.—His Excellency in Council concurs in resolutions XIII and XV (ii) which place the improved remuneration of teachers in the forefront of the programme side by side with the reclamation to education of the boys and girls who do not attend school. As regards the particular proposals of the conference the views of Local Governments are awaited.

Resolution IV. Training of Teachers. The Government of India are already considering the question of the institution of a new Government training college at Bangalore. Should they decide to do so they will not be prepared in addition to provide funds for special studentships tenable abroad for training teachers. But they are disposed to commend to the favourable notice of Local Governments the suggestion that one scholarship to be held abroad should be given to a member of the domiciled community in each major province every year and in other provinces as necessary.

Resolution V. Collegiate Education.—The Government of India have no desire to prejudge the question but apart from any question of policy involved, they are disposed to think on the information before them that there is not a sufficient demand for collegiate education to justify the foundation of an university arts college for the domiciled community. Subject to the opinions of Local Governments they are disposed to think that the case would be met by the attachment of arts and science graduate courses to a training college and the erection of special hostels for members of the domiciled community at certain colleges. Should a training college be established at Bangalore the former measure would seem to meet the needs of southern and the latter measure of northern India.

In view of the approaching enquiries of a Royal Commission on the public services in India the Government of India do not propose to institute a separate enquiry on the question whether avenues of employment have or have not been closed to the domiciled community.

Resolution VI. Grants-in-aid.- The Government of India will be glad to have the views of Local Governments on the recommendations of the conference in the matter of grants.

Resolution VII. Concentration of Schools. The Government of India commend the general conclusion of the conference to the notice of Local Governments. The difficulties in the matter of concentration are well known. I am to ask whether any practical scheme of concentration can be elaborated but to suggest that the replies on other points referred in this letter should not be delayed until this has been done.

Resolution VIII. Examinations and Certificates.—The questions raised by this comprehensive resolution are both difficult and important. The opinions of Local Governments are awaited, as also in regard to *resolution IX, award scholarships; resolution X, special scholarships for soldiers' children; resolution XI, medical inspection and supervision; and resolution XII, administration and inspection.*

Resolution XIV. Instruction in Temperance.—The Government of India attach special importance to this resolution and would be glad to know how effect can best be given to it.

Resolution XV. Education of Women. The Government of India accept the view that a separate all-India Conference on the education of girls is not necessary. They must leave it to Local Governments to decide whether local conferences are necessary. They are considering the question of instituting a state scholarship to be given annually for girls of the domiciled community and do not propose to give more than one such scholarship themselves. The other questions mentioned are referred to Local Governments.

6. The organisation of European education is peculiar in being governed not by separate provincial codes but by a single all-India code, adapted where need be to suit local conditions. The view was expressed at the conference that European education should be centralised under the Government of India. This is neither desirable nor practicable, but there are obvious advantages in a certain measure of uniformity in some matters such as grants-in-aid, examinations and certificates, etc. It will be convenient in stating their views as to reforms if Local Governments indicate what alterations are required in the code, and whether those alterations should be of a general nature or should apply only to their own provinces.

7. The Government of India desire that (with the consent of His Excellency in Council / His Honour in Council / His Honour the Lt.-Governor) the whole question may now be examined with a view to the presentation of comprehensive schemes of reform, accompanied by such general estimates of cost as it may be possible to draw up. They are unable to say at present what grants they will be able to provide from imperial revenues but they intend to give so much support as the financial position may for the time being permit.

APPENDIX A.

1. The general sense of the Conference was expressed as follows:—

(i) That in order to break down illiteracy and meet the needs of the poorer members of the community free and low-fee boarding schools should be encouraged by more liberal grants, the grants continue till the pupils reached the age of 18 as was already the case in some provinces, and that arrangements should be made, where possible, to attach destitute children to practical pursuits, agricultural and industrial on the lines of Kalimpong and efforts made to get them apprenticed in Government factories, firms, the mines, etc., and further that fee grants should be given as in Bombay to day schools throughout India. Page 12.

(ii) That the state of the poorer members of the domiciled community in Calcutta and Madras calls for specially urgent attention.

2. The Conference were generally of opinion that there were great difficulties in the way of introducing a pupil-teacher system as a method of selecting young men for the training college. They thought that as a system of selection for entrance into the training college apprentice teachers might be tried at once experimentally in selected schools during a period of probation provided that adequate arrangements were made for instruction and supervision and provided that the staff of the selected schools was not reduced. Pages 16-17

3. It was the sense of the Conference that the form of Trust Deed executed in reference to a building grant should be revised so as to allow for depreciation of the building and the clearance of all liability within a fixed term of years. Page 24.

4. The general sense of the non-official members was invited. They were unanimously of opinion that Syndicates or Consultative Committees for convenient areas should be formed to assist in giving effect to the recommendations of this Conference in due course. Page 36.

5. It was the sense of the Conference that it was very important to save the girls from mental and physical pressure. Page 38.

APPENDIX B.

RESOLUTIONS OF THE CONFERENCE.

Resolution 1. Compulsory Education. Page 3.—The Conference desire to press upon the attention of Government their opinion that the introduction of compulsory education is necessary to secure that certain classes of the domiciled community, in their own interests and in those of the general public, attend school. They recognise that this will involve the introduction of free education for all who cannot pay fees.

Resolution II. Grading of Schools. Page 8.—The Conference recommend to the attention of Government that:—

(i) The great majority of the high schools for boys in India should adopt a more definitely modern and practical curriculum, such as is referred to in the resolutions of the Calcutta Committee as "secondary;"

(ii) Besides these schools a few schools are required with a curriculum leading to the universities and liberal professions, to be called "Collegiate Schools", but to be schools and not colleges;

(iii) Government should be invited to determine, in consultation with the managers of schools, what existing schools should be collegiate schools, or whether new schools should be founded.

Resolution III. Remuneration of Teachers Page 14.—The Conference recommend that:—

(i) Salaries of teachers need to be raised, teachers whether recruited in England or in India should in all cases be given incremental salaries reaching a maximum as a rule in ten years; generally speaking initial salaries are insufficient, and it should be obligatory on all schools to start provident funds.

(ii) Government be urged to make grants to these ends.

(iii) Free education or education at special rates should be obligatory in Government schools and recommended to aided schools for the children of teachers in active employment in those schools.

Resolution IV. Training of Teachers Page 18.—The Conference recommend to the attention of Government that:—

(i) In view of the provision necessary for the large numbers of children of school-going age at present attending no school, of the numbers of untrained teachers at present in the schools, of the probability of male teachers replacing to some extent women teachers if salaries are raised, and of the attractions of higher salaries generally, a Government training college or colleges for men be established as early as possible at suitable centres

(ii) It was considered that the first new Government training college should be established at Bangalore.

(iii) One scholarship to be held abroad should be given to a member of the domiciled community in each major province in every year and in other provinces as necessary.

(iv) So long as Government recognise the necessity, a certain number of studentships be created for men and women of approved educational qualifications for the purpose of training as teachers abroad, and such studentships should cover all expenses of passage, maintenance and training; provided that this would not prejudice the resolution (iii) already carried.

Resolution V Collegiate Education Page 21.—The Conference recommend to Government that:—

(i) A separate University arts college should be instituted, either affiliated, if possible, to a Western university or self-contained and conferring its own degrees.

(ii) If this be found to be impracticable, there be added in connection with at least one of the training colleges for teachers, arts and science graduate courses both for the advantage of the candidates for the teaching diplomas and also for such other Anglo-Indian students as desire to take advantage of them; and the college be affiliated to a recognised university.

(iii) In addition, that good hostels for the members of the domiciled community be erected in connection with existing colleges, where such are required.

(iv) One great obstacle to the spread of higher education among the domiciled community is the belief common amongst them that avenues of employment formerly open have been closed to them; in the interests of the spread of higher education Government should be asked to institute an inquiry as to whether the belief in question is well founded, and, if that is shown to be the case, steps should be taken to provide the remedy.

Resolution VI. Grants-in-aid. Page 26.—The Conference are strongly of opinion that :—

(i) The Government grants to schools should be of such amount and given in such a way as to enable all schools, that are recognised by the provincial education departments as necessary, to be efficient in the grade in which they are classed.

(ii) The auditing of accounts of European schools should be made a distinct and separate function of the Accounts Department, and either a single auditor appointed for all India, or separate auditors for each province or each inspectional jurisdiction, as the Government may think necessary, and the school audit should be conducted on the school premises.

(iii) Provided all school accounts are complete and audited by a properly qualified person, the income and expenditure of every school should be budgeted for a period of one or more years and the Government grant should be calculated to be of such definite total sum as, with the estimated income from other sources, will be sufficient to enable the total income to equal the expenditure necessary to make the school work efficiently.

Resolution VII Concentration of schools Page 26.—The Conference resolve that concentration of schools is desirable where possible

Resolution VIII. Examinations and Certificates. Page 31.—The Conference are of opinion that :—

(i) Two kinds of Government certificates should be awarded to the pupils of secondary schools : *First School Certificates* and *Leaving Certificates*

The First School Certificate should be awarded to those pupils whose school records show :—

(a) that they have been in regular attendance at a secondary school for at least three years ;

(b) that they have completed an approved course of general education as set forth in their school record ;

(c) that they have passed the recognised external examination in the subjects prescribed by the department.

The Leaving Certificate should be awarded to those pupils whose school records show :—

(a) that they have been in regular attendance at a secondary school for two years after obtaining the First School Certificate ;

(b) that they have completed an approved further course of education as set forth in their school record ;

(c) that they have passed the recognised external examination in the subjects prescribed by the department

(ii) For the present the Cambridge University junior School Certificate Examination or the Cambridge Senior * Local Examination be the recognised external examination for the *First School Certificate*, and the Cambridge University Senior School Certificate Examination or the Cambridge University Higher Local Examination or the Cambridge Senior Local Examination be the recognised external examination for the *Leaving Certificate.*

(*iii*) The pupils in high and collegiate schools should be submitted to no other external examinations than those mentioned above. And no school shall without special sanction offer candidates for both the Cambridge School Certificates and the Cambridge Senior * Local Examinations.

(*iv*) The Government should take action to secure—

(a) That the Leaving Certificates of high and collegiate schools shall be accepted as a preliminary educational qualification for admission to service in specified grades in the departments of Government

(b) That the Leaving Certificates of collegiate schools shall confer exemption from such preliminary examination of professional and other bodies as it may be possible to arrange.

Resolution IX. Award of Scholarships. Page 33—The Conference are of opinion that it must be left to the departments to decide the best way in which to award scholarships, but they record a strong opinion that boys and girls of 11 and 12 years of age ought not to be submitted to the strain of a competitive examination

Resolution X. Special Scholarships for Soldiers' children. Page 33—The Conference are of opinion that, in view of the fact that the children of soldiers serving in India are

* Before these resolutions were finally passed, mention of the Cambridge Junior Local Examination was omitted, at the suggestion of certain members. Mr. [illegible] Wood, when looking over the proof, pointed out that this was incorrect, and that in (ii), "Senior" in the second line should read "Junior", and that, in (iii) "Senior," in the last line should be omitted. Mr. Rocksborough Smith also drew attention to the error.

placed at a disadvantage as compared with those at home owing to the latter being eligible to compete for County Council and other scholarships at secondary schools, a certain number of free pupilships in high schools should be awarded to children attending regimental schools in India.

Resolution XI. Medical inspection and supervision. Page 34.—The Conference recommend that :—

(i) Government should appoint medical officers who shall examine at least once during each school term the pupils in each school.

(ii) The said medical officers should have statutory powers to enforce regulations regarding sanitary or hygienic arrangements in school buildings and dormitories.

(iii) Provision be made to give gratuitous medical treatment (including the furnishing of spectacles) to necessitous pupils.

Resolution XII. Administration and Inspection. Page 35.—The Conference recommend that the inspecting staff should be increased, that the Inspector of European Schools should wherever possible be a whole-time Inspector and that Inspectors of European Schools should, if possible, be appointed for a term of five years.

Resolution XIII. Urgency of Measures. Page 36.—The Conference express the opinion that of the resolutions of this Conference for which financial aid will be required, the most urgent are the education of those children who do not at present attend school, and the improvement of the pay and prospects of the teachers.

Resolution XIV. Instruction in Temperance. Page 36.—The Conference, recognising disastrous results of intemperance, and being convinced that no part of education is more truly practical than that which aims most directly at the improvement of moral character and the formation of strong and good habits in the young members of any community, earnestly recommend that in courses of instruction in general hygiene and physiology there be included special instruction in temperance and the effects of alcohol on the human body, and they desire to draw the special attention of Government to this very important matter.

RESOLUTIONS OF THE CONFERENCE.

Resolution XV.—Education of Women, page 37.—The Conference consider that :—

(*i*) Inasmuch as a great many of their recommendations in regard to the education of boys apply *mutatis mutandis* to girls, a separate All-India Conference on the education of girls is not necessary, though local conferences may be desirable in some provinces.

(*ii*) The two most urgent problems in the case of girls as in the case of boys are the extension of education among the illiterate, and the improvement of the pay and prospects of teachers.

(*iii*) No new Government central training college is required in the case of girls; but all encouragement should be given to existing institutions, it being secured that in any province in which all training is in the hands of one denomination, facilities should be given for the erection in connection with it of hostels for the use of members of other denominations or that in some way or other due provision be made for their training.

(*iv*) The applicability to schools for girls of the recommendations of this Conference in connection with the classification of schools, the curricula, examinations and scholarships be referred to Local Governments for further consideration after consultation with experts in the education of girls.

(*v*) The Government should be asked favourably to consider the grant of scholarships for girls tenable abroad.

The 9th January 1913.

No. 41-C. D.—The services of Lala Debi Prasad, District Inspector of Schools, Delhi, are placed at the disposal of the Hon'ble the Chief Commissioner of Delhi with effect from the 18th November 1912.

H. SHARP,

Joint Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS

CIVIL VETERINARY ADMINISTRATION.

Delhi, the 7th January 1913.

No. 23.—Major F. S. H. Baldrey, F.R.C.V.S., D.V.H., F.R.G.S., Superintendent, Civil Veterinary Department, Central Provinces, is granted, under Articles 233 (i), 260, 308 (*b*) and

622 of the Civil Service Regulations, privilege leave for three months and furlough for 1 year and 9 months, in continuation thereof with effect from the 1st April 1913 or the subsequent date on which he may avail himself of it.

The 10th January 1913.

No. 34-163.—Mr. W. A. Pool has been appointed to the Indian Civil Veterinary Department with effect from the 27th December 1912 and is posted to the Punj

FORESTS.

The 10th January 1913.

No. 32-C.—Mr. E. Benskin, Assistant Conservator of Forests, Central Provinces, is attached to the Forest Research Institute and College, Dehra Dun, for duty till further orders.

E. D. MACLAGAN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 3rd January 1913.

No. 2.—Babu Jatindra Nath Mallik, Sub-Engineer, 3rd grade, Bengal, is appointed to the Provincial Service of the Engineer Branch of the Public Works Department as an Assistant Engineer with effect from the 1st January 1913, and is posted to Bengal.

The 8th January 1913.

No. 3.—The services of Mr. C. J. Homer, Sub-Engineer, Burma, are placed at the disposal of the Government of Bombay with effect from the 28th November 1912 and until further orders.

W. B. GORDON,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 3rd January 1913.

No. 13-Est. A.—Captain E. H. S. J[illegible] of the Political Department, is posted as First Assistant to the Resident in Kashmir, with effect from the 6th December 1912.

No. 17-Est. A.—Mr. J. A. O. Fitzpatrick, of the Political Department, is posted, on return from leave, as Assistant Commissioner, Mardan, with effect from the 10th December 1912.

No. 18-Est. A.—Mr. E. B. Howell, of the Political Department, is attached to the Peshawar District with effect from the 15th December 1912.

No. 9-Est. B.—The services of Captain F. A. Macartney, 53rd Sikhs (Frontier Force) are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor-General, North West Frontier Province, for employment with Frontier Militia, with effect from the date of assuming charge.

No. 9-G.—With reference to Notification, No. 2344-G., dated the 14th November 1912, the provisional recognition of the appointment of Mr. Edward J. Norton as Consul for the United States of America at Bombay, has been confirmed by His Majesty's Government.

[illegible] January 1913.

No. 17-G.—With reference to N[illegible]tion No. 1302-G., dated the 8th June 1912, Herr F. Heyer, Consul for Germany at Bom[illegible] has, on his return from leave, resumed charge of his office.

No. 30-Est. B.—Mr. R. C. Boyle, Superintendent of Police, 4th grade, Commandant, Samana Rifles, is appointed Commandant of the Frontier Constabulary, with effect from the date of assuming charge.

No. 34-Est. A.—Lieutenant J. G. Dormer, 104th Wellesley's Rifles, is appointed to be Cantonment Magistrate of the Cantonment of Baroda, in addition to his own duties, with effect from the 22nd December 1912.

The 7th January 1913.

No. 62-G.—With reference to Notification No. 2632-G., dated the 23rd December 1912, the provisional recognition of the appointment of Senhor Alfredo Casanova as Consul-General for Portugal at Bombay, has been confirmed by His Majesty's Government.

No. 65-G.—With reference to Notification No. 1348-G., dated the 13th June 1912, Herr F. Feez, Consul for Germany at Bassein, resumed charge of his office on the 21st December 1912.

The 8th January 1913.

No. 85-G.—With reference to Notification No. 1292-G., dated the 8th June 1912, Mr. E. J. Foucar, Consul for Germany at Moulmein, resumed charge of his office on the 14th December 1912.

Delhi, the 8th January 1913.

No. 183-D.—Mr. C. E. Pyster, I.S.O., Superintendent, 1st grade, is permitted to retire from the service of Government with effect from the 1st January 1913.

No. 185-D.—Mr. C. E. Pyster, I.S.O., late Superintendent in the Foreign Department, Government of India, is re-employed in the Foreign Department with effect from the forenoon of the 2nd January 1913, to weed the records of the Government of India, Foreign Department

Simla, the 9th January 1913.

No. 60-Est. A.—Second Class Military Assistant Surgeon W. W. Turner, Indian Subordinate Medical Department, in sub-charge Residency Dispensary, Bushire, is granted privilege leave for 37 days, with effect from the 16th December 1912.

No. 63-Est. A.—Captain H. R. Lawrence of the Political Department is posted as Assistant Political Agent in Bundelkhand, with effect from the 11th December 1912.

No. 66-Est. A.—Captain R. L. Birdwood, First Assistant to the Political Resident, Persian Gulf, is granted privilege leave for thirty days, with effect from 26th December 1912.

No. 69-Est. B.—The services of Captain F. L. Hughes, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis), are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province, for employment with the Frontier Militia, with effect from the date of assuming charge.

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 10th January 1913.

No. 40-F.E.—Captain H. J. K. Wallis, I.A., officiated as Deputy Mint Master, Bombay, from the 15th November 1912, to the 18th December 1912.

Captain H. J. K. Wallis, I.A., has been appointed to officiate as Mint Master, Bombay, with effect from the 19th December 1912, until further orders.

No. 42-F.E.—Mr. A. N. J. Harrison has been posted to the office of the Examiner of Accounts, Eastern Bengal State Railway with effect from the 11th November 1912.

No. 45-F. E.—Mr. R. Sethurama Aiyar, officiating Chief Superintendent, office of the Accountant General, Madras, has been provisionally appointed as Chief Superintendent, Class II, in that office, with effect from the 8th July 1912.

No. 46-F. E.—Mr. J. Patch is confirmed as Examiner of Accounts, Military Works Services, with effect from the date of this notification.

No. 47-F.E.—Mr. J. O'Brien, Government Examiner of Accounts, Rohilkund and Kumaon Railway, has been granted special leave on urgent private affairs for three months with effect from the 11th December 1912.

Mr. A. W. Smart, Government Examiner of Accounts, Bengal and North-Western Railway, has been appointed to officiate as Government Examiner of Accounts, Rohilkund and Kumaon Railway in addition to his own duties, with effect from the 11th December 1912 and until further orders.

No. 48-F.E.—In this Department Notification No. 1000-F.E., dated 13th December 1912, against the name of Mr. Narayan Chunder Roy, *for* "25th October 1912" *read* "26th October 1912."

SEPARATE REVENUE.

OPIUM.

No. 41-F.E.—It is hereby notified for general information that—

(1) Sales of Bengal certified opium from and including the sale fixed for May 1913 will be suspended until further notice.

(2) At each of the monthly sales in May to December 1913 not more than 575 chests of uncertified opium will be offered for sale of which not more than 100 chests will be Patna and not more than 475 chests Benares Opium.

R. W. GILLAN,

Secretary to the Government of India.

FINANCE DEPARTMENT (MILITARY FINANCE).

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Delhi, the 9th January 1913.

No. 46-Accts.-Camp.—The following reversions and officiating appointments of officers of the Military Accounts Department are made with effect from the dates specified :—

I.—From the 23rd November 1912, the date of Lieutenant-Colonel B. Scott's return from leave out of India.

Major E. H. Payne, Military Accountant, 2nd class, and officiating Controller of Military Accounts, to revert to officiating Military Accountant, 1st class.

Major R. H. B. Anderson, Military Accountant, 2nd class, and officiating Military Accountant, 1st class, to revert to Military Accountant, 2nd class.

Captain A. W. Daldy, Military Accountant, 4th class, and officiating Military Accountant, 2nd class, to revert to officiating Military Accountant, 3rd class.

Captain H. C. Szczepanski, Assistant Military Accountant, 1st class, and officiating Military Accountant, 3rd class, to revert to officiating Military Accountant, 4th class.

Captain H. Murray, Assistant Military Accountant, 2nd class, and officiating Military Accountant, 4th class, to revert to officiating Assistant Military Accountant, 1st class.

Captain H. D. Watson, Assistant Military Accountant, 3rd class, and officiating Assistant Military Accountant, 1st class, to revert to officiating Assistant Military Accountant, 2nd class.

II.—From the 3rd December 1912, the date of Major E. B. Peacock's return from deputation.

Captain E. S. J. Anderson, Military Accountant, 4th class, and officiating Military Accountant, 3rd class, to revert to Military Accountant, 4th class.

Captain C. W. Butler, Assistant Military Accountant, 2nd class, and officiating Military Accountant, 4th class, to revert to officiating Assistant Military Accountant, 1st class.

Captain P. Ashfield, Assistant Military Accountant, 3rd class, and officiating Assistant Military Accountant, 1st class, to revert to officiating Assistant Military Accountant, 2nd class.

III.—From the 5th December 1912, the date of Captain L. F. G. S. Wylde's return from leave out of India.

Captain L. F. G. S. Wylde, Assistant Military Accountant, 1st class, to officiate as Military Accountant, 4th class.

Captain S. G. V. Ellis, Assistant Military Accountant, 2nd class, and officiating Military Accountant, 4th class, to revert to officiating Assistant Military Accountant, 1st class.

Captain R. H. S. Whitchurch, Assistant Military Accountant, 2nd class (sub. *pro tem.*), and officiating Assistant Military Accountant, 1st class, to revert to Assistant Military Accountant, 2nd class (sub. *pro tem.*).

IV.—From the 7th December 1912, the date of commencement of Captain R. E. Carr-Hall's leave.

Major E. B. Peacock, Military Accountant, 3rd class, to officiate as Military Accountant, 2nd class.

Captain E. S. J. Anderson, Military Accountant, 4th class, to officiate as Military Accountant, 3rd class.

Captain S. G. V. Ellis, Assistant Military Accountant, 2nd class, and officiating Assistant Military Accountant, 1st class, to officiate as Military Accountant, 4th class.

Captain R. H. S. Whitchurch, Assistant Military Accountant, 2nd class (sub. *pro tem.*) to officiate as Assistant Military Accountant, 1st class.

V.—From the 15th December 1912, the date of commencement of Major R. H. B. Anderson's leave.

Captain A. W. Daldy, Military Accountant, 4th class, and officiating Military Accountant, 3rd class, to officiate as Military Accountant, 2nd class.

Captain H. C. Szczepanski, Assistant Military Accountant, 1st class, and officiating Military Accountant, 4th class, to officiate as Military Accountant, 3rd class.

Captain C. W. Butler, Assistant Military Accountant, 2nd class, and officiating Assistant Military Accountant, 1st class, to officiate as Military Accountant, 4th class.

Captain P. Ashfield, Assistant Military Accountant, 3rd class, and officiating Assistant Military Accountant, 2nd class, to officiate as Assistant Military Accountant, 1st class.

VI.—From the 19th December 1912, the date of commencement of Major C. N. Baker's leave.

Major D. A. E. Will, Military Accountant, 3rd class, and officiating Military Accountant, 2nd class, to officiate as Military Accountant, 1st class.

Major K. H. Jackson, Military Accountant, 4th class, and officiating Military Accountant, 3rd class, to officiate as Military Accountant, 2nd class.

Captain H. N. F. MacDonnell, Assistant Military Accountant, 1st class, and officiating Military Accountant, 4th class, to officiate as Military Accountant, 3rd class.

Captain H. Murray, Assistant Military Accountant, 2nd class, and officiating Assistant Military Accountant, 1st class, to officiate as Military Accountant, 4th class.

Captain H. D. Watson, Assistant Military Accountant, 3rd class, and officiating Assistant Military Accountant, 2nd class, to officiate as Assistant Military Accountant, 1st class.

W. H. MICHAEL,

Offg. Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

(LIGHTING OF COASTS.)

Delhi, the 11th January 1913.

No. 54-17.—The following statement showing the receipts and charges for the year 1911-1912 on account of the Madras Coast lights is published for general information.

Statement showing the receipts and charges on account of Madras Coast Lights Fund for the year 1911-1912.

Revenue Account.

Opening Balance.		Receipts.			Charges.					Surplus + or deficit—.		Closing balance.	
					Repayment instalment (capital and interest) of the debt due to the Imperial Government.	Maintenance and repair charges.	Establishment, contingencies, travelling allowances and miscellaneous.	Transfer to capital account for major works and repairs.					
Cash.	Government securities.	Gross receipts.	Refunds.	Net receipts.				Cash.	Government securities.	Cash.	Government securities.	Cash.	Government securities.
R a. p.		R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.			R a. p.	R a. p.	R a. p.	R a. p.
52,035 11 4	...	(a) 1,40,104 3 2	2,915 11 1	1,37,188 8 1	(b) 47,828 0 0	6,377 12 10	61,16[illegible] 0 11	...	...	—12,177 5 8	+34,000 0 0	39,858 5 8	34,000 0 0

(a) Includes Rs. 1,222-3-8, profit on investments. Face value of securities purchased is Rs. 34,000.
(b) Interest Rs. 26,000 and repayment of loan Rs. 21,828. Loan received from Imperial funds in 1904, Rs. 9,38,476. Loan outstanding on the 31st March 1912, Rs. 6,28,171-12-10.
Note.—The maintenance of a separate "Capital Account" has been discontinued as per paragraph 2 of G. O. No. 236, Marine, dated 27th July 1910.

GENERAL-CASH.

The 11th January 1913.

No. 99.—Rai Sahib A. K. Sarkar, B A., Secretariat Superintendent, 2nd grade, is granted privilege leave for one month with effect from the 8th January 1913.

Mr. B. B. Banerji, B A., Secretariat Superintendent, 3rd grade, is appointed to officiate as Secretariat Superintendent, 2nd grade, *vice* Rai Sahib A. K. Sarkar, B A.

Mr. Fateh Din, Secretariat Assistant, 1st grade, is appointed to officiate as Secretariat Superintendent, 3rd grade, *vice* Mr B. B Banerji, B.A.

R. E. ENTHOVEN,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 10th January 1913.

APPOINTMENTS.

PERSONAL STAFF.

No. 10.—The Viceroy and Governor-General is pleased to make the following appointment on His Excellency's Personal Staff, with effect from the 1st January 1913:—

To be Honorary Surgeon

Major R. J. Blackham, R A.M C.

ARMY DEPARTMENT

No. 11.—With reference to Army Department Notification No. 13, dated the 10th January 1913, Mr P P Hypher, Secretariat Assistant, 1st Grade, is appointed to officiate as Superintendent, 3rd Grade, during the absence on privilege leave of Mr. A. B Kunning; with effect from the 2nd January 1913

CANTONMENT MAGISTRATES' DEPARTMENT

No. 12.—The services of Captain J. Ardaino, 74th Punjabis, have been placed at the disposal of the Hon'ble the Resident at Hyderabad for employment as an Assistant Cantonment Magistrate

FURLOUGH AND LEAVE.

ARMY DEPARTMENT

No. 13.—Mr. A B Kunning, Superintendent, 3rd Grade, is granted privilege leave for three months; with effect from the 2nd January 1913

LONDON GAZETTE.

No. 14.—The following extracts are published for general information :—

"London Gazette," dated the 17th December 1912, pages 9577, 9578 and 9584.

* * * * * * *

War Office,
17th December 1912.

* * * * * * *

MEMORANDA.

* * * * * * *

Captain Bertram R. Graham, Indian Army, is granted the local rank of Lieutenant-Colonel, while employed with the King's African Rifles. Dated 4th October 1912.

* * * * * * *

India Office,
December 17th, 1912.

The KING has approved of the admission of the undermentioned officer to the Indian Army:—

To be Lieutenant.

Lieutenant Henry Etlinger, by exchange from the Prince of Wales's (North Staffordshire Regiment). Dated 21st November 1912, but to rank from the 29th April 1904.

India Office,
December 17th, 1912.

QUEEN ALEXANDRA'S MILITARY NURSING SERVICE FOR INDIA.

The undermentioned ladies have been appointed Nursing Sisters:—

Dated 23rd November 1912.

Miss Georgiana Mary French.
Miss Mary Fredeline Wilson.
Miss Edith Mary Dundas.

The undermentioned lady nurse has been permitted to retire:—

Senior Nursing Sister Miss Dora Louisa Truslove Moore. Dated 14th December 1912.

* * * * * * *

PROMOTIONS.

INDIAN ARMY.

No. 15.—The following promotions are made, subject to His Majesty's approval:—

To be Colonels.

5th October 1912.

Lieutenant-Colonel Harley Macalpine Johnston.

12th October 1912.

Lieutenant-Colonel William Henry F[illegible].

23rd October 1912.

Lieutenant-Colonel Francis Herbert Sullivan Thomas.
Lieutenant-Colonel William Edward [illegible]arle Blakeney.

Major to be Lieutenant-Colonel.

22nd November 1912.

David Henry Drake-Brockman, Commandant, 2nd Battalion, 39th Garhwal Rifles.

Lieutenants to be Captains.

9th January 1913.

Mark Gordon Anderson, 7th Gurkha Rifles.
David Ogilvy Wight Lamb, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).
Arthur Cuthbert Henry Trevor, 24th Punjabis.
Hugh Vincent Budgen, 112th Infantry.
Guy Willoughby Anderson, 26th Punjabis.
Walter Hamilton Lang, 16th Cavalry.
Hugh Reginald Oriel Walker, 25th Punjabis.
Gerald Traverse Drake-Brockman, 18th Infantry.
William Arthur Henry Bird, 2[illegible] Sikh Pioneers.
Nicholas Hugh Lawrence Watts, [illegible]2nd Punjabis.
Reginald Fosbery Nation, 39th Garhwal Rifles.
James Fergus Mackain, 34th Sikh Pioneers.

Charles William Wallace, 22nd Punjabis.
Hollis Martin Burrows, 28th Punjabis.
Walter Kenworthy, 33rd Queen Victoria's Own Light Cavalry.
Leonard Proby Haviland, 13th Duke of Connaught's Lancers (Watson's Horse).
Duncan Blackett Morris, 90th Punjabis.
Edward Pe[illegible]w Quinan, 27th Punjabis.
Edward Johnson Ross, 8th Gurkha Rifles.
George Frederick Joseph Paterson, 34th Sikh Pioneers.
William Leith-Ross, 55th Coke's Rifles (Frontier Force).
Charles de Lona Christopher, 36th Sikhs.
Standish Charles Gould, Civil Employ.
Edward Wallace Claud Ricketts, 23rd Sikh Pioneers.
Gerald Henry Summers, 26th King George's Own Light Cavalry.
Kenneth Bright Joynson, 15th Lancers (Cureton's Multanis).
Robert Wardlaw Manderson, 3rd Skinner's Horse.
Alexander Henderson Burn, 59th Scinde Rifles (Frontier Force).
Robert Frank Clothier, 13th Rajputs (The Shekhawati Regiment).
Leonard de Lona Christopher, 40th Pathans.
Wilton Stransham Oldham, 48th Pioneers.
Percy Charles Russell Dodd, 31st Duke of Connaught's Own Lancers.
Morice Challoner Lake, 109th Infantry.
Charles Cobb, 29th Punjabis.
Walter Thyne, 90th Punjabis.
James Sinclair Henry Ring, 46th Punjabis.
Arthur Richard Ogilvie Mallock, 42nd Deoli Regiment.
John Douglas Crawford, 89th Punjabis.
Edward Grose, 16th Rajputs (The Lucknow Regiment).

INDIAN MEDICAL SERVICE.

No. 16.—With reference to the notifications quoted in the margin, the promotion to the present rank of Major Thomas Stodart, M.B., published in Army Department Notification No. 921, dated the 20th October 1905, is antedated from the 29th July 1905 to 30th January 1905.

Army Department Notification No. 232, dated the 7th April 1911.
Army Department Notification No. 822, dated the 29th September 1911.

No. 17.—The promotion of Major H. A. Williams, D.S.O., M.B., notified in Army Department Notification No. 86, dated the 2nd February 1912, is antedated from the 27th January 1912 to the 27th July 1911.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 18.—The following promotions are made, subject to His Majesty's approval:—

Senior Assistant Surgeon and Honorary Lieutenant Thomas Baldry to be Senior Assistant Surgeon, with the honorary rank of Captain,
1st Class Assistant Surgeon (supernumerary Senior Assistant Surgeon and Honorary Lieutenant) Charles James Fox (*seconded*) is absorbed in the rank of Lieutenant (*seconded*),
1st Class Assistant Surgeon James Francis Fleming (*seconded*) to be Senior Assistant Surgeon, with the honorary rank of Lieutenant (*seconded*),
1st Class Assistant Surgeon Edwin Joseph Murphy (*seconded*) to be Senior Assistant Surgeon, with the honorary rank of Lieutenant (*seconded*),
1st Class Assistant Surgeon Robert Gunn Babonau (*seconded*) to be Senior Assistant Surgeon, with the honorary rank of Lieutenant (*seconded*),
1st Class Assistant Surgeon Harry George Charles Mills (*seconded*) to be Senior Assistant Surgeon, with the honorary rank of Lieutenant (*seconded*), and
1st Class Assistant Surgeon Edward Gerald [illegible]fred Prins to be Senior Assistant Surgeon, with the honorary rank of [illegible]enant,
vice Senior Assistant Surgeon and Honorary Captain Joseph Brandon, superannuated; with effect from the 7th December 1912.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 19.—2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar (supernumerary 1st Class Senior Sub-Assistant Surgeon, ranking as Subadar), Imam Ali (E) is absorbed in the grade of Senior Sub-Assistant Surgeon, 1st Class, ranking as Subadar, and

No. 674, 1st Class Sub-Assistant Surgeon Ram-rachhpal (E) to be Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar,

vice 1st Class Senior Sub-Assistant Surgeon, ranking as Subadar, Niyáz Husain, superannuated; with effect from the 23rd December 1912.

(E) Passed in English.

SPECIAL.

No. 20.—With reference to paragraph 305, Army Regulations, India, Volume II, the undermentioned officer having been absent from military duty for ten years, is transferred to the Supernumerary List, with effect from the date specified :—

Major Percy Molesworth Sykes, C.M.G., C.I.E., Political Employ,—22nd November 1912.

PENSIONS.

WARRANT OFFICERS.

No. 21.—The undermentioned warrant officer has been transferred to the pension establishment, with effect from the date specified :—

Sub-Conductor Thomas Massey, Assistant Barrack Master, Military Works Services,—5th January 1913.

RETIREMENTS.

INDIAN ARMY.

No. 22.—The undermentioned officers have been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified :—

Brevet Colonel William Prior,—13th November 1912.

Brevet Colonel Charles James William Grant, V.C.,—5th November 1912.

Lieutenant-Colonel Montgomery Browne Roberts, 39th Garhwal Rifles,—20th January 1913.

Major Frederick Anderson Kingston, Temporary Half-Pay List,—9th July 1912.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Bihar Light Horse.

No. 23.—Second Lieutenant Walter John Marsham resigns his commission. Dated the 27th October 1912.

Surma Valley Light Horse.

No. 24.—Captain Robert Thomson Fraser resigns his commission and is permitted, on retirement, to retain his rank and wear the uniform of the Corps. Dated the 13th October 1912.

Punjab Light Horse.

No. 25.—Lieutenant Evelyn Robins Abbot resigns his commission. Dated the 7th December 1912.

Madras Volunteer Guards.

No. 26.—Alexander Lindsay Houston to be Second Lieutenant, to fill an existing vacancy, *vice* R. B. Ward, promoted. Dated the 11th December 1912.

Simla Volunteer Rifles.

No. 27.—Second Lieutenant Stephen Baintyn Stephens to be Lieutenant, to fill an existing vacancy. Dated the 1st July 1912.

Cawnpore Volunteer Rifles.

No. 28.—Captain Leonard Bertram Kennedy, V. D., resigns his commission and is permitted, on retirement, to retain his rank and wear the uniform of the Corps. Dated the 6th November 1912.

Agra Volunteer Rifles.

No. 29.—Second Lieutenant Matthew Alfred Thompson, Supernumerary List, resigns his commission. Dated the 6th December 1912.

Assam-Bengal Railway Volunteer Rifles.

No. 30.—Captain Arthur John Cooper to be Major, *vice* G. A. Bayley, transferred to the Supernumerary List. Dated the 7th November 1912.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 10th January 1913.

Under Clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned Commissioned Officers on the dates specified, were received in the Army Department between the 18th December 1912 and 6th January 1913: —

Corps.	Rank and name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
69th Punjabis.	Major Charles Forster Connell.	17th December 1912.	Port Said.	...	......
1st Battalion, The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment).	Major Henry William Poyntz.	24th December 1912.	Deolali.	...	......
56th Punjabi Rifles (Frontier Force).	Captain Gilbert Ralph Abercromby John Trotter.	4th January 1913.	Rawalpindi.	...	......

Statement of Deposits on account of Estates between the 13th November 1912 and 6th January 1913.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					Rs. A. P.	
Charles Edward Ramsey Harvey.*	Major.	1st Battalion, The Royal Irish Rifles.	4th September 1912.	Testate.	573 5 0	9th March 1913.

* *Widow.*—Mrs. Ethel Mary Corington Harvey.
Son.—Mr. Charles Ramsay Corington Harvey.
Address.—C/o Messrs. Cox & Co., 16, Charing Cross, London.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

APPOINTMENTS.

Delhi, the 10th January 1913.

No. 1.—Mr. G. Hainsworth, Marine Storekeeper, Kidderpore Dockyard, at present Officiating Marine Storekeeper, Bombay Dockyard, will continue to officiate at Bombay during the absence of Mr. R. F. Smith.

No. 2.—Mr. A. E. Palmer, Cashier, Kidderpore Dockyard, at present Officiating Marine Storekeeper, Kidderpore Dockyard, will continue to officiate at Calcutta, during the absence of Mr. G. Hainsworth.

LEAVE.

No. 3.—Mr. R. F. Smith, Marine Storekeeper, Royal Indian Marine Dockyard (on deputation), is granted three months' privilege leave combined with three months' leave on medical certificate, with effect from the 1st January 1913.

PROMOTIONS.

No. 4.—The following promotion is made in the Royal Indian Marine, *vice* Commander A. J. Marsack, Royal Indian Marine, deceased, with effect from the 26th November 1912 :—

To be Commander, 2nd Grade.

Commander B. H. Jones, Royal Indian Marine.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 2nd January 1913.

No. 6.—Mr. W. C. Stanton, Executive Engineer, Eastern Bengal Railway, is appointed Engineer-in-Chief, Calcutta Chord Railway Survey, with the officiating rank of Superintending Engineer, 3rd class.

The 6th January 1913.

No. 7.—Mr. V. T. Janson, Junior Government Inspector of Railways, Circle No. and Superintendent of Local Manufactures, Bombay, is granted privilege leave for two months and three days combined with furlough on medical certificate for eleven months and 24 days, under articles 233, 260 and 311 (*a*) of the Civil Service Regulations, with effect from the 1st October 1912.

The 8th January 1913.

No. 8.—In continuation of notification No. 196, dated the 17th October 1912, it is hereby notified that the Railway Board have sanctioned the Bhairab Bazar-Netrakona Mymensingh Railway survey being extended from Netrakona to the foot of the Garo hills, a distance of about 24 miles.

The 9th January 1913.

No. 9.—In pursuance of sub-section (1) of Section 135 of the Indian Railways Act, 1890 (IX of 1890) and in continuation of the Notification of the Government of India in the Railway Department, No. 219, dated the 5th November 1912, the Governor General in Council is pleased to declare that the administration of the North Western Railway shall be liable to

pay in aid of the funds of the local authority set out in the Schedule hereto annexed the tax specified in the second column thereof.

Local Authority.	Tax.
Gujar Khan Municipality	House tax.

No. 10. It is hereby notified for general information that the Railway Board have sanctioned detailed survey being carried out by State Agency for a line of railway on the 5′ 6″ gauge from a point in the vicinity of Chanditala on the Tarkessur Branch of the East Indian Railway to a point on the Eastern Bengal Railway main line north of Dum-Dum Junction crossing the Hooghly River in the vicinity of the village of Panhatti.

This survey will be known as the Panhatti Bridge Survey.

No. 11.—It is hereby notified for general information that the Railway Board have sanctioned a re-survey being carried out by the agency of the East Indian Railway Administration of such parts of a line of railway on the 5′ 6″ gauge from Burdwan to Howrah, a distance of about 55 miles, as may be found necessary.

This survey will be known as the Burdwan-Howrah Chord Railway Survey.

No. 12.—It is hereby notified for general information that the Railway Board have sanctioned a re-survey being carried out by the Agency of the Bengal Nagpur Railway Administration of such parts of a line of railway on the 5′ 6″ gauge from Vishnupur station on the Jherriah extension of the Bengal Nagpur Railway to Santragachi, a distance of about 75 miles, as may be found necessary.

This survey will be known as the Vishnupur-Santragachi Railway Survey.

R. C. F. VOLKERS,

Secretary, Railway Board.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, JANUARY 11, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published at Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,
Publisher, *Gazette of India*.

COMPTROLLER GENERAL'S OFFICE.

No. B. R. C.—1420.—Preliminary Account of Receipts and Disbursements of the Government of India for the first seven months of 1912-1913 as compared with the corresponding period of 1911-1912

ENGLAND: Whole year: Preliminary Accounts, 1911-1912	ENGLAND: Whole year: Budget 1912-1913	ENGLAND: April to October: 1911-1912	ENGLAND: April to October: 1912-1913	ENGLAND: April to October: Increase	ENGLAND: April to October: Decrease	RECEIPTS	INDIA: Whole year: Preliminary Accounts 1911 1912	INDIA: Whole year: Budget 1912 1913	INDIA: April to October: 1911 1912	INDIA: April to October: 1912-1913	INDIA: April to October: Increase	INDIA: April to October: Decrease
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE						
	...		...			Land Revenue (including that due to Irrigation)	[illegible] 74 000	33 99 03 000	12 37 [illegible] 000	11 93 52 000		43 96 000
						Opium	[illegible] 94 000	[illegible] 000	[illegible] 33 12 000	[illegible] 90 61 000	57 49 000	
						Salt	[illegible]	5 14 17 000	2 64 12 000	2 71 66 000	7 54 000	
						Stamps	[illegible] 000	7 36 19 000	1 07 07 000	1 42 18 000	35 11,000	
						Excise	11 41 [illegible] 000	11 86 18 000	6 48 97 000	6 94 61 000	45 64,000	
						Customs	[illegible] 70 14 000	9 59 7[illegible] 000	5 42 91 000	[illegible] 92 69 000	49 78 000	
						Other Heads	7 47 70 000	7 82 67 000	3 63 34 000	3 93 43 000	30 09 000	
						TOTAL PRINCIPAL HEADS	[illegible] 02 07 000	[illegible] 21 [illegible] 000	39 97 03 000	41 78 70 000	1 81 67 000	
457 000	258 [illegible]00	249 600	307 900	58 300		Interest	1 41 17 000	1 45 36 000	75 48 000	57 34,000		18 14,000
5 100	5 500	5 000	3 700		1 300	Post Office Telegraph and Mint	5 02 54 000	5 22 64 000	2 81 61 000	2 93 32 000	11,71 000	
1 900	1 900	800	400		400	Receipts by Civil Department	1 86 95 000	1 8[illegible] 70 000	1 00 01 000	1 02 61 000	2 60 000	
103 400	81 400	51 800	41 600		10 200	Miscellaneous	72 53 000	70 6[illegible] 000	38 79 000	31 75 000		7 04 000
45 100	38,700	44 900	57 600	12 700		Railways	50 20 07 000	48 86 90 000	27 27 53 000	31 16 68 000	3 89,15 000	
						Irrigation (excluding Land Revenue due to Irrigation)	[illegible] 89 84 000	[illegible] 80 52 000	2 05 64 000	2 20 24 000	14 60.000	
						Other Public Works	49 79 000	48 14 000	25 49 000	24 62 000		87 000
479 900	358,800	214 400	166 100		48 300	Military Receipts	1 1[illegible] 76 000	1 43 88 000	60 77 000	74 44 000	13 67 000	
1 092 400	744,500	566 500	577 300	10 800		TOTAL REVENUE	1 47 92 72 000	1 4[illegible] 09 000	75 12 [illegible] 000	[illegible] 99 70 000	[illegible] 87 3[illegible] 000	
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	...	...		Capital subscribed by Native States towards outlay on State Railways		...	...	...	...	...
						Profits on Rupee coinage appropriated to Railway construction					–	
	832 100		154 400	154 400		Capital of Railway Companies (net Receipts)			2 32 000			2 32,000
	832 100		154 400	154 400		TOTAL			2 32 000			2 32 000
						Debt, Deposits, and Advances.						
578.900	1 022 400	828 600	1 027 000	198 400		Permanent Debt (net incurred)	1 [illegible] 65 000	2 56 [illegible]1 000	1 99 41 000	2 99 53 000	1 00 12 000	...
						Temporary do do						
						Unfunded do do	1 94 [illegible]3 000	1 97 81 000	1 34 1[illegible] 000	1 38 47 000	4 32,000	
			147 000	147 000		Deposits and Advances (net)	2 58 23 000		21 80 000	1 03 83 000	82 03 000	
			..			Loans and advances by Imperial Government	26 92 000	26 79 000	21 89 000	23,90 000	2 01 000	
						Do do by Provincial Governments	1 48 14 000	1 3[illegible] 38 000	77 81 000	1 10 00 000	32 19 000	
						Loans to Local Boards	[illegible]9 000	1 03 000	34 000	36 000	2 000	
						Remittances (net)	2 8[illegible] [illegible]9 000	4 31 93 000		2 59 08 000	2 59 08 000	
25,070,200	15,500,000	12,285 800	11 719 100		566 700	Secretary of State's Bills drawn						
						Drafts on London (net)						
25,649,100	16 522 400	13,114,400	12 893,100		221 300	TOTAL	11 01 1[illegible] 000	10 79 25 000	4 55 40 000	9 35,17 000	4 79 77 000	
26,741 500	18,089,000	13 680 900	13 624,800		56 100	TOTAL RECEIPTS	1 58,63,87 000	1 55 82 34 000	79 70 07 000	90 34,87 000	10 64 80 000	
18,174,300	19 895 900	18,174 300	19,463,700	1,289 400		Opening Balance	20 35 04 000	17 71 24,000	20 35 04 000	18 41 95,000		1 93 09,000
44,915,800	37,494,900	31,855,200	33 088,500	1,233,300		GRAND TOTAL	1 79 18 91 000	1 73 [illegible] 58 000	1 00 05,11,000	1,08 76 82 000	8 71 71 000	

ENGLAND. Whole Year. Preliminary Accounts, 1911-1912.	ENGLAND. Whole Year. Budget. 1912-1913.	ENGLAND. April to October. 1911-1912.	ENGLAND. April to October. 1912-1913.	ENGLAND. April to October. Increase.	ENGLAND. April to October. Decrease.	DISBURSEMENTS.	INDIA. Whole Year. Preliminary Accounts, 1911-1912.	INDIA. Whole Year. Budget. 1912-1913.	INDIA. April to October. 1911-1912.	INDIA. April to October. 1912-1913.	INDIA. April to October. Increase.	INDIA. April to October. Decrease.
£	£	£	£	£	£	**Expenditure.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
101,100	118,200	59,400	51,700	...	7,700	Direct Demands on the Revenues	12,80,58,000	13,10,79,000	7,25,18,000	7,30,52,000	5,34,000	...
2,283,600	2,358,300	1,789,500	1,896,900	107,400	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	4,83,43,000	5,70,61,000	2,56,27,000	2,73,28,000	17,01,000	...
244,200	203,000	123,000	108,100	...	14,900	Post Office, Telegraph and Mint	4,23,38,000	4,56,[illegible],000	2,33,13,000	2,39,08,000	5,95,000	...
503,400	408,300	219,500	212,800		6,700	Salaries and Expenses of Civil Departments	23,96,27,000	25,60,34,000	12,91,73,000	12,99,49,[illegible]	7,76,000	...
2,616,200	2,623,600	1,628,300	1,655,400	27,100	...	Miscellaneous Civil Charges	3,45,30,000	3,42,68,000	1,93,76,000	2,11,28,[illegible]	17,52,000	...
19,700	24,900	14,100	4,600	...	9,500	Famine Relief and Insurance	84,39,000	1,46,27,000	29,19,000	52,99,000	23,80,000	...
8,804,700	8,916,200	6,061,500	6,173,700	112,100	...	Railway Revenue Account (excluding in India interest on Capital Expenditure)	27,19,27,000	28,02,86,000	15,12,86,000	15,80,11,000	67,25,000	...
117,490	119,700	85,000	90,100	5,100	...	Irrigation Revenue Account (excluding in India interest on Capital Expenditure)	2,97,96,000	3,10,83,000	1,54,95,000	1,56,57,000	1,62,000	...
84,800	79,800	58,000	60,700	2,700	...	Other Public Works	8,05,96,000	8,36,30,000	3,88,86,000	4,50,51,000	61,65,000	...
5,183,100	5,190,900	2,683,700	2,812,000	128,300		Military Services	23,45,75,000	22,83,24,000	12,86,91,000	12,82,21,000	...	4,70,000
19,958,200	20,042,900	12,722,100	13,066,000	343,900		TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	1,11,82,29,000	1,16,20,24,000	60,72,84,000	62,76,04,000	2,03,20,000	...
...	...	...	...	...	...	*Add*.—Provincial Surpluses, that is, portion of allotments to Provincial Governments not spent by them in the year	...	...	...	...	...	...
...	...					*Deduct*.—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from provincial balances		—2,33,66,000		...	...	...
19,958,200	20,042,900	12,722,100	13,066,000	343,900		TOTAL EXPENDITURE CHARGED AGAINST REVENUE	1,11,82,29,000	1,13,86,58,000	60,72,84,000	62,76,04,000	2,03,20,000	...
						Railway and Irrigation Capital not charged to Revenue.						
2,228,200	2,278,800	1,139,600	995,800	...	143,800	Capital Outlay on Railways and Irrigation Works	9,48,82,000	10,46,02,000	3,51,47,000	4,93,03,000	1,41,56,000	...
...	...	...	...	...		Capital Charge involved in redemption of Liabilities		...	...	...	...	...
711,900	...	347,600	...	...	347,600	Capital of Railway Companies (net payments)	38,11,000	27,90,000	...	76,000	76,000	...
...	...	...	..	...	...	Initial expenditure on new Capital at Delhi		2,00,00,000		72,000	72,000	...
2,940,100	2,278,800	1,487,200	995,800	...	491,400	TOTAL	9,86,93,000	12,73,92,000	3,51,47,000	4,94,51,000	1,43,04,000	...
						Debt, Deposits, and Advances.						
...	...	...	...	...	...	Permanent Debt (net discharged)	..	...	...	...	...	...
500,000	4,500,000	500,000	3,000,000	2,500,000	..	Temporary do. (do.)			...	...	...	...
...	...	...	...	...		Unfunded do. (do.)	...		...	..	..	...
450,000	120,700	451,900	...	...	451,900	Deposits and Advances (net)	...	1,74,89,000	...	...	...	...
...	...	...	..	...	..	Loans and Advances by Imperial Government	19,45,000	51,61,000	3,79,000	7,65,000	3,86,000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	1,77,81,000	1,71,38,000	94,97,000	1,47,98,000	53,01,000	...
1,603,900	2,876,100	519,700	5,697,700	5,178,000	...	Remittances (net)		...	86,42,000			86,42,000
...	...	...	...	...	...	Secretary of State's Bills paid	37,39,38,000	23,65,35,000	17,80,23,000	17,04,55,000	...	75,68,000
...	...	...	...	..	...	Do. do. do. exchange	—20,96,000	—35,000	—6,80,000	—4,83,000		—1,97,000
...	...	..	...	...	...	Drafts on London (net)	...		...	...		...
2,553,900	7,396,800	1,471,600	8,697,700	7,226,100	..	TOTAL	39,05,68,000	27,62,88,000	19,58,61,000	18,55,35,000	...	1,03,26,000
25,452,200	29,718,500	15,680,900	22,759,500	7,078,600	...	TOTAL DISBURSEMENTS	1,60,74,90,000	1,54,23,38,000	83,82,92,000	86,25,90,000	2,42,98,000	...
19,463,600	7,776,400	16,174,300	10,329,000	...	5,845,300	Closing Balance	18,44,01,000	19,30,20,000	16,22,19,000	22,50,92,000	6,28,73,000	...
44,915,800	37,494,900	31,855,200	33,088,500	1,233,300	...	GRAND TOTAL	1,79,18,91,000	1,73,53,58,000	1,00,05,11,000	1,08,76,82,000	8,71,71,000	...

M. F. GAUNTLETT,
Comptroller General.

The 8th January 1913.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *bonâ fide* public purposes. Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers. Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Goverment officers and the general public. It is also sold by the Principal Druggists in Calcutta. These drugs are for sale for *cash* only. On *no account drugs are sent per V. P. Post*. These drugs *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows :—

SULPHATE OF QUININE.

	R
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any less quantity than 6 lbs. in one delivery	13 ,,

SULPHATE OF CINCHONIDINE.

	R
For quantities of not less than 6 lbs. in one delivery . . .	10 per lb.
For any less quantity than 6 lbs. in one delivery	12 ,,

Quinine is sold in 1 oz., ¼ lb., ½ lb., 1 lb. and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb. and 1 lb. tins.

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs. or more in one delivery.	*Retail rate* For any quantity below 6 lbs. in one delivery
	R a. p.	R a. p.
16-oz. tins	5 0 0	6 0 0
8 ,, ,, ...	2 8 0	3 0 0
4 ,, ,, ...	1 4 0	1 8 0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Surveyors.
5. Motor Car Drivers.
6. Engine Drivers.
7. Men trained in—

(*a*) Photo-Mechanical and Lithographic Work.
(*b*) Workshops (both Electrical and Mechanical sides).

E. ATKINSON, Lieut.-Col., R.E.,
Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

"Specimens of Persian Manuscripts" for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904, 1904-1905, 1905-1906, 1906-1907, 1907-1908, and 1908-1909, price R3 per copy, and for 1909-1910 and 1910-1911, price R3-8 per copy, are ready for sale.

"Diwan-i-Sarkhush" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

"Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu; price R2-12.

"Qaani" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R7-8 per copy.

"Diwan-i-Andalib" (official edition), one of the books recommended for the High Proficiency in Persian; price R4 per copy.

Glossary to the "Ar-Ranzatu-z-Zakiyah," the text-book for the Higher Standard examination in Arabic; price R6-4 per copy.

"Nazm-i-Muntakhab," one of the text-books prescribed for the Degree of Honour examination in Urdu; price R5 per copy.

"Siyahat-Nama-i-Ibrahim Beg" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

"Raghuvansam"—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

"Akhlaq-i-Jalali" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-12 per copy.

* *N.B.*—The languages in which specimen papers are published are:—
Arabic. Bengali Hindi, Persian, Sanskrit. Urdu and Uriya.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

DEPARTMENT OF MINES.

NOTIFICATION.

Dhanbaid, the 5th November 1912.

INDIAN MINES ACT, 1901.

An examination for first and second class coal mine managers' certificates of competency under the rules applicable to coal mines will be held at the office of the Mines Department at Dhanbaid on the 19th and 20th February 1913.

Only persons who have had practical experience in coal mines are eligible to sit for the examination. Necessary instructions will be supplied to such intending candidates on application to the undersigned and on their stating their experience.

Applications received after the 8th February 1913 will not be considered.

G. F. ADAMS,
Chief Inspector of Mines in India.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16th TO 31st DECEMBER 1912.

(In Lakhs of Standard Tolas.)

NAME OF MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.														COINAGE OF BRITISH DOLLARS.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.												
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	20	2	...	22	44		44	10	278	57	54	2	401	...	...	...	...	...	...
Bombay	4	4	...	8	34	...	34	3	284	42*	30	8	367	...	...	...	...	...	...

* Exclusive of 102 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT;
Calcutta, the 2nd January 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 3rd January 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st December 1912.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.										
				COIN AND BULLION.							SECURITIES (PURCHASE PRICE).			
				In India.			In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	TOTAL.	REMARKS.
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	R	R	R	R	R	R	R	R	R	R	R (a)	R (b)	R	
Calcutta	4,33,59,680	24,66,58,550	29,00,18,230	2,27,45,920	2,86,45,823	44,41,490	10,95,00,000	...	...	60,00,000	9,99,99,946	4,00,00,000	31,13,33,179	(a) Nominal value—R10,20,81,500. (b) Nominal value—R4,69,26,571.
Cawnpore	...	2,24,79,335	2,24,79,335	1,04,81,250	1,66,35,870	...	...	...	...	...	...	...	2,71,17,120	
Lahore	...	2,76,75,085	2,76,75,085	[illegible]1,528	60,24,765	...	...	...	...	...	...	...	1,11,86,293	
Bombay	4,83,14,100	11,83,41,780	16,66,55,880	2[illegible]52,899	19,86,56,520	1,06,74,721	...	...	...	15,00,000	...	...	23,98,84,140	
Karachi	...	1,13,21,625	1,13,21,625	35,73,710	14,04,990	...	...	...	...	...	...	...	49,78,700	
Madras	1,44,70,835	7,18,20,050	8,62,90,885	2,20,13,880	15,46,065	...	...	...	...	...	...	...	2,35,59,945	
Rangoon	...	5,25,74,805	5,25,74,805	2,59,31,333	1,40,25,135	...	...	...	...	...	...	...	3,99,56,468	
	10,61,44,615	55,08,71,230	65,70,15,845	11,89,60,520	26,69,39,168	1,51,16,211	10,95,00,000	...	...	75,00,000	9,99,99,946	4,00,00,000	65,80,15,845	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			Nil	*Deduct*—Amount due on Bills drawn by one circle on another									10,[illegible]000	
TOTAL CIRCULATION Rs.			65,70,15,845	TOTAL RESERVE Rs.									65,70,15,845	

There was no transfer of Gold between the Paper Currency Reserve and the Gold Standard Reserve during the week ending 31st December 1912.
The Silver held in the Gold Standard Reserve amounted on the 31st December 1912 to 5.62 lakhs in coined rupees.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st December 1912.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS						4 PER CENT. LOANS							4½ PER CENT. LOANS		GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879	of 1900-01.	TOTAL.	of 1832-33.	of 1835-36	of 1842-43	of 1854-55	Transfer of 1865.	Reduced 4 per cent. Loan of 1879	TOTAL.	Transfer Loan of 1879. 4½ per cent. Portion.	TOTAL.	
Balance of 15th December 1912	35,21,700	1,21,57,400	6,81,28,500	1,77,64,000	89,78,100	17,44,700	10,87,73,000	6,933	5,000	...	500	36,600	1,500	50,533	8,500	8,500	11,23,53,733
Add—																	
Amount of transferred to in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No. 6201-A. dated 3rd November 1906. up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to 14th December 1912	...	500	...	1,000	...	...	1,500	...	...	...	...	...	...	...	...	...	1,500
Amount enfaced at Calcutta between 16th and 1st December 1912	...	...	500	500	...	...	1,000	...	...	...	...	...	...	...	...	...	1,000
Deduct—	35,21,700	1,21,57,900	6,81,29,300	1,77,65,500	89,78,100	17,44,700	10,87,75,500	6,933	5,000	...	500	36,600	1,500	50,533	8,500	8,500	11,23,56,233
Amount written off in the London Registers	...	71,500	97,300	9,500	18,200	17,000	2,13,500	...	...	...	...	...	...	...	...	...	2,13,500
Balance on 31st December 1912	35,21,700	1,20,86,400	6,80,32,000	1,77,56,000	89,59,900	17,27,700	10,85,62,000	6,933	5,000	...	500	36,600	1,500	50,533	8,500	8,500	11,21,42,733

NOTE.—From 9th June 1867 to 31st Oct. 1912 Enfaced from India 12.229 lakhs re-transferred from London 12.450 lakhs.
„ 1st Nov. 1912 „ 15th Nov. „ ditto ... ditto 7 lakh.
„ 16th „ „ „ 30th „ „ ditto 10 lakhs ditto 3 lakhs.
„ 1st Dec. „ „ 15th Dec. „ ditto ... ditto 4 „
„ 16th „ „ „ 31st „ „ ditto ... ditto 2 „
12.239 lakhs 12.466 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL:
Calcutta, the 6th January 1913.

L. G. DUNBAR,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 28th December 1912.

LIABILITIES.

	R	a.	p.	R	a.	p.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,83,00,000	0	0
Public Deposits at Head Office	72,00,188	8	7	1,98,16,034	5	7
Public Deposits at Branches	1,26,15,845	13	0			
Other Deposits at Head Office and Branches				16,60,43,817	9	10
Bank Post Bills, etc.				8,83,216	5	1
Sundries				26,64,053	[illegible]3	1
RUPEES				22,77,07,122	1	7

ASSETS.

	R	a.	p.	R	a.	p.
Government Securities				2,2[illegible],33,929	2	0
Other authorized Investments				90,67,576	12	0
Loans on Government and other authorized Securities				3,47,07,258	8	7
Accounts of Credit on Government and other authorized Securities				5,18,98,066	12	7
Bills discounted and purchased				3,71,97,366	13	4
Balances with other Banks				20,50,702	3	3
Bullion				...		
Dead Stock				25,0[illegible],035	1	9
Stamps				12,969	5	8
Sundries				3,57,121	11	1
				15,98,33,026	1	3
Cash and Currency Notes at Head Office	*2,73,17,954	6	6	6,78,74,096	0	4
Cash and Currency Notes at Branches	†4,05,56,141	9	10			
RUPEES				22,77,07,122	1	7

* Includes Sovs. & ½ Sovs., value R3, 0 0
† Do. do. do. R3,89,415 0 0

R7, 155 0 0

By order of the Directors,

BANK OF BENGAL
Calcutta, the 2nd January 1913.

H. MITCHELL,
Chief Accountant.

L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.

Percentage 35·83.

CURRENCY NOTES.

The following Currency Note of the Calcutta Circle is stated to have been destroyed, and payment of its value has been claimed by the person whose name is placed against the number. Any other person claiming a right to it is warned to communicate at once with the undersigned.

Note wholly destroyed.

Register No.	Number of Notes.	Value.	Name of Claimant.
W 296 of 12-13	XA/6 66471	500	Kissen Lal Malgani, Village—Ubasi, Sub-Division—Nagore, District—Jodhpur.

M. SUBRAHAMANYAM,
for Assistant Comptroller-General,
and
In charge Paper Currency.

PAPER CURRENCY DEPARTMENT,
Dated the 4th January 1913.

II B

Catalogue of books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 during the quarter ending the 30th September 1912.

1	2	3	4	5	6
Serial No.	Author and title of brief subject including the age of the book where the same is obscure, number of pages publisher and place of publication, date given on the title page with the name of era—where other than Christian era—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.	Registration No.	Proprietor of copyright (his name and residence,) Reg No. and date of registration of copyright.
1	जांगिड़ा समाचार अङ्क ५ Jangra Samachar Ank V, by Dr. Indra Mani, Ganeshganj, Lucknow, pages 16. A monthly religious paper, 10th May 1912, Royal Octavo, First Edition. Price rupee one and annas eight for a year.	Vedic Press, Ajmer.	220	50	
2	अनाथ रक्षक अङ्क ६-७ Anath Rakshak Ank VI -VII, by Pandit Jeydeo Sharma, Dayanand Orphanage, Ajmer, pages 40. A monthly religious paper, 4th June 1912, Royal Octavo, First Edition. Price rupee one for a year.	Ditto.	850	51	
3	विचार Vichar Parinam by Amritlal, Udaipur, pages 70. Ideas and their consequences, 12th July 1912. Demy Octavo, Second Edition. Price six annas.	Ditto.	1,[illegible]	52	
4	विद्यार्थी रामायण Vidayarthi Ramain, by Thakur Godadhar Singh, Ajmer. Female Education in England, pages 18, 2nd July 1912. Foolscap Octavo, First Edition. Price six annas.	Ditto.	1,000	53	
	जांगिड़ा समाचार अङ्क ६ Jangira Samachar Ank VI, by Dr. Indra Mani, Lucknow. A religious monthly paper, 18th June 1912, pages 16. Royal Octavo, First Edition. Price rupee one and annas eight for a year.	Ditto.	200		
6	भ्रमण Bhoshan, by K. Teekam Chandji, Ajmer. Lectures, pages 12, 25th June 1912. Demy Octavo, First Edition. Price free.	Ditto.	1,000	55	
7	अनाथ रक्षक अङ्क ८ Anath Rakshak Ank VIII, by P. Jey Deo Sharma, Ajmer. A religious monthly paper, 5th July 1912, pages 24, Royal Octavo, First Edition. Price rupee one for a year.	Ditto.	5[illegible]	5	
8	शास्त्रार्थ Shasthrartha, by Harish Chandra Trivedi, Ajmer. Religion, 1st August 1912, pages 24, 12 pages Royal, Firs[illegible] Price nine pies only.	Ditto.	2,000	57	

Catalogue of books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 during the quarter ending the 30th September 1912.

1	2	3	4	5	6
Serial No.	Author and title of brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of era—where other than Christian era—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.	Registration No.	Proprietor of copyright (his name and residence), Register No. and date of registration of copyright.
9	अनाथ रक्षक अङ्क ८ Anath Rakshak Ank IX, by Pandit Joydeo Sharma, Ajmer. A religious monthly paper, 14th August 1912, pages 24, Royal Octavo, First Edition.	Vedic Press, Ajmer.	850	58	
10	जैनियों का जीव Jainiyon Ka Juia, by Swami Darshanandji, the Soul of the Jains, pages 12, 6th August 1912, 12 pages Royal, First Edition. Price pies three only.	Ajmer and Lahore.	2,000	59	
11	जैनियों की मुक्ति Jainiyon Ki Mukti, by Swami Darshanandji. Final liberation of the Jains, 7th August 1912, pages 12, 12 pages Royal, First Edition. Price pies three only.	Vedic Press, Ajmer.	2,000	60	
12	जैनमत समीक्षा Jain Mat Samiksha, by Swami Darshanandji. Religion, 8th August 1912, 12 pages Royal, First Edition. Price pies three only.	Ditto.	2,000	61	
13	समीक्षा Samiksha, by Swami Darshanandji. Religion, 10th August 1912, pages 24, 12 pages Royal, First Edition. Price pies six only.	Ditto.	1,000	62	
14	ईसाई विद्वानों से प्रश्न Isai Vidvanon Seprashna, by Swami Darshanandji. Religion, 7th August 1912, pages 8, 16 pages Royal, First Edition. Price pies three only.	Ditto.	10,000	63	
15	वार्षिक वृत्तान्त तथा कार्यवाही Varshik Veithanta Tathoo Karyavahi, by P. Bansidhar Sharma, Secretary, Arya Prathinidhi Sabha, Rajasthan. Annual report on the working of the Sabha, 16th August 1912, pages 30, Royal Octavo, First Edition. Price free.	Ditto.	250	64	
16	जाङ्गिड़ा समाचार अङ्क ७ Jangira Samachar Ank VII, by Doctor Indra Mani, Lucknow. A religious monthly paper, 26th August 1912 pages 20, Royal Octavo, First Edition. Price rupee one and annas eight for a year.	Ditto.	200	65	

AJMER;
23rd December 1912.

HARNAM DAS,
for Assistant Commissioner, Ajmer.

II B 2

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 177 OF 1912.

In the matter S. R. Singaram Pillay, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Soona Rananna Singaram Pillay of No. 44, 39th Street, Rangoon, on the 20th day of December 1912, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said S. R. S aram Pillay.

J. HORMASJI,
Registrar.

RANGOON;
The 21st day of December 1912.

IN THE CHIEF COURT OF LOWER BUR

Insolvency Jurisdiction.

CASE No. 70 OF 1912.

In the matter of Jacob Fauth, Mechanical Engineer of No. 2, Brooking Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Jacob Fauth, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 18th day of December 1912.

J. HORMASJI,
Registrar.

RANGOON;
The 19th day of December 1912.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 162 OF 1912.

In the matter of Robert Fletcher, Clerk of 12th Street, Kalabusti, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Robert Fletcher an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 18th day of December 1912.

J. HORMASJI,
Registrar.

RANGOON;
The 19th day of December 1912.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 176 OF 1912.

In the matter of A. S. Mahomed Sheriff, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ana Seena Mahomed Sheriff, trader of No. 89, Merchant Street, Rangoon, on the 19th day of December 1912, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A. S. Mahomed Sheriff.

J. HORMASJI,
Registrar.

RANGOON;
The 19th day of December 1912.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 1 OF 1913.

In the matter of M. K. Arjun Pillai, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. K. Arjun Pillai, butler of No. 28, 38th Street, Rangoon, on the 2nd day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. K. Arjun Pillai.

J. HORMASJI,
Registrar.

RANGOON,
The 2nd day of January 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 41 OF 1912.

In the matter of Rahim Uddin *alias* Nannhu, son of Husein Bux, caste Sheikh of Delhi, Debtor

Pursuant to a petition dated 17th July 1912, on behalf of the debtor himself, and on reading the said petition and hearing the creditors it is ordered that the said debtor is hereby adjudged insolvent.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated this 3rd day of January 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 41 OF 1912.

In the matter of Rahim Uddin *alias* Nannhu, son of Husein Bux of Delhi, Debtor.

Whereas Rahim Uddin was adjudicated an insolvent by order of this Court dated 3rd January 1913 and it appears to the Court that the appointment of a Receiver for the property of the insolvent is necessary.

It is ordered that a receiving order be made against the insolvent and a receiving order is hereby made against insolvent and L. Ram Kishan Das, clerk of this Court, is hereby constituted receiver of the property of the said insolvent.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated the 6th January 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 46 OF 1912.

In the matter of Giasi, son of Hulasi, Ogri of Delhi, Debtor.

Whereas Giasi was adjudicated an insolvent by order of this Court, dated 8th January 1913 and it appears to the Court that the appointment of a Receiver for the property of the insolvent is necessary.

It is ordered that a receiving order be made against the insolvent and a receiving order is hereby made against insolvent and L. Ram Kishan Das, clerk of this Court, is hereby constituted receiver of the property of the said insolvent.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated 9th January 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 46 OF 1912.

In the matter of Geasi, son of Kulasi, Agri of Delhi, Debtor.

Pursuant to a petition dated 30th August 1912 on behalf of the debtor himself and on reading the said petition and in the absence of the creditors it is ordered that the said debtor is hereby adjudged insolvent.

K. B. Kh. TASADDUQ HUSSAIN,
Judge, Insolvency Court, Delhi.

Dated this 8th day of January 1913.

SUPPLY AND TRANSPORT CORPS NOTICE No. 16.

Sealed tenders for the undermentioned supplies will be received and opened by the Deputy Assistant Director of Supplies, IV (Quetta) Division, in Quetta, at 12 noon on the dates noted against them :—

Articles	Station where required.	Approximate requirements.	Period.	Earnest money deposited.	Dates of opening tenders.
				Rs.	
Oil of sorts	Quetta	As provided for in the schedule.	From 1st April 1913 to 31st March 1914.	79	6th January 1913.
	Karachi			45	
	Hyderabad			15	
Cooking utensils	Quetta			20	Do.
	Karachi			30	
Shoes and nails	Quetta			30	8th January 1913.
	Karachi			20	
Material for repair of gear carts, etc	Quetta			180	
Miscellaneous articles for repair of equipment of different arms of service.	Quetta			30	10th January 1913.
Barrack and Hospital miscellaneous articles	Quetta			80	
	Karachi			50	
	Hyderabad			30	
Bullock and mule gear	Quetta			100	13th January 1913.
	Karachi			40	
Charcoal	Quetta			40	
	Karachi			20	
	Hyderabad			10	
Fowls, chickens and eggs	Quetta			250	

2. Forms of tenders and schedules and all further particulars can be obtained on application from the Deputy Assistant Director of Supplies, Quetta, up to 2 P. M. on the dates previous to those fixed for opening tenders and from officer in charge Supplies, Karachi, four days previous to dates fixed for opening tenders in Quetta—Sundays and holidays excepted.

3. No tenders will be received except on forms obtainable from the above officers on payment of Re. 1 per set of tender form issued.

H. F. E. MACMAHON, Captain,
Deputy Assistant Director of Supplies,
4th (Quetta) Division.

QUETTA ;
The 27th November 1912.

SUPPLY AND TRANSPORT CORPS NOTICE No. 17.

Sealed tenders for the undermentioned supplies will be received and opened by the Deputy Assistant Director of Supplies, IV (Quetta) Division in Karachi, at 12 noon on the dates noted against them :—

Articles.	Stations where required	Approximate requirements.	Period	Earnest-money deposit.	Date of opening tenders.
				Rs.	
Mineral Grease	Quetta	As provided for in the schedule.	From 1st April 1913 to 31st March 1914.	20	27th January 1913.
	Karachi			10	
Material for repair of gear carts, etc.	Karachi			120	
Miscellaneous articles for repair of equipment of different arms of service.	Karachi			20	28th January 1913.
	Hyderabad			15	
Boat and Tonnage	Karachi			125	
Firewood	Karachi			400	29th January 1913.
Firewood	Hyderabad			200	

2. Forms of tenders and schedules and all further particulars can be obtained on application from the Officer in Charge, Supplies, Karachi, up to 2 P. M. on the dates previous to those fixed for opening tenders and from the Deputy Assistant Director of Supplies, Quetta, four days previous to dates fixed for opening tenders in Karachi—Sundays and holidays excepted.

3. No tenders will be received except on forms obtainable from the above officers on payment of Re. 1 per set of tender form issued.

H. F. E. MACMAHON, Captain,
Deputy Assistant Director of Supplies,
4th (Quetta) Division.

QUETTA,
The 4th December 1912.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 3rd January 1913.

No. 1.—3rd class Assistant Surgeon J. S. Salt is appointed to the Station Staff Dispensary, Simla, with effect from the 10th December 1912.

The 4th January 1913.

No. 2.—3rd class Military Assistant Surgeon H. C. DePenning, I.S.M.D., is appointed to the Civil and Railway Hospital, Quetta, with effect from the 30th November 1912.

The 7th January 1913.

No. 3.—3rd Class Assistant Surgeon C. H. L. Davies, I.S.M.D., is appointed to officiate at the Telegraph Dispensary, Fao, with effect from the 6th November 1912.

No. 4.—No. 685, Sub-Assistant Surgeon Ishan-ullah, I.S.M.D., is granted under the terms of paragraph 269, Army Regulations, India, Volume II, 60 days' leave on full pay combined with furlough for one year, with effect from the 29th November 1912.

No. 5.—No. 1200, Sub-Assistant Surgeon Nand Lal, I.S.M.D., is appointed to the Central Research Institute, Kasauli, with effect from the 28th July 1912.

The 8th January 1913.

No. 6.—4th Class Assistant Surgeon C. F. H. Quick, I.S.M.D., is appointed temporarily to the Northern India Salt Department Dispensary, Sambhar, with effect from the 3rd December 1912.

B. SETON, Lieut.-Col., I.M.S.,
for Director-General, Indian Medical Service.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 2nd January 1913.

No. 647. Mr. E. Y. Hardinge, Extra Assistant Superintendent, 4th grade, is granted privilege leave for one month under Article 260 of the Civil Service Regulations with effect from the 2nd January 1913 or the subsequent date on which he may avail himself of the same.

The 8th January 1913.

No. 648.—In supersession of this office notification No. 644, dated 28th November 1912, Mr. P. Williams, Extra Assistant Superintendent, 4th grade, is granted privilege leave for 2 months and 5 days combined with leave on medical certificate for 3 months and 26 days under Articles 233, 260 and 336 of the Civil Service Regulations with effect from the 21st October 1912.

S. G. BURRARD, Colonel, R.E.,
Surveyor-General of India.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 26th December 1912.

6504-R.—The Hon'ble the Agent to the Governor General is pleased to sanction the grant of one month's privilege leave to Rai Sahib Lalha Ram, an Extra Assistant Commissioner of the 5th grade and Personal Native Assistant to the Hon'ble the Agent to the Governor General, with effect from the forenoon of the 2nd January 1913.

No. 6505-R.—M. Hussain Ali, clerk of the office of the Hon'ble the Agent to the Governor General, is appointed Officiating Extra Assistant Commissioner of the 6th grade and Personal Native Assistant to the Hon'ble the Agent to the Governor General with effect from the date of taking over charge.

By order,
DENYS BRAY,
Assistant to the Agent, Governor General

CENTRAL INDIA ADMINISTRATION.—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

LOCAL ADMINISTRATION'S ORDER.

Dated Indore, the 6th January 1913.

No. 119.—Under paragraph 518, Public Works Department Code, Volume I, Major Rivett-Carnac, R.E., Executive Engineer, Indore Division, is granted two months' special leave to enable him to prepare for the examination for promotion in the military ranks with effect from the 12th January 1913 or from such subsequent date on which he may avail himself of it.

W. B. STARKY,
Secretary in the Public Works Department Central India.

CIVIL AND MILITARY STATION, BANGALORE.

Municipal Office.

NOTIFICATION.

The 23rd December 1912.

No. 7750.—Erratum to Notification No. 6730, dated 6th November 1912.

For the word "Occupier" *read* "or Occupier"

A. R. COX,
President, Municipal Commission,
Civil and Military Station, Bangalore.

TREASURE TROVE.

NOTICE.

It is hereby notified under section V of the Indian Treasure Trove Act (VI of 1878) that on the 2nd day of September 1912, treasure consisting of the undermentioned articles valued at Rs. 47-9-0 was found in a well in the south-east corner of the Court-yard of the old temple in the Vellore Fort in the Vellore Taluk, North Arcot District.

All persons claiming the said treasure, or any part thereof, are hereby required to appear personally, or by agent, before the Collector of North Arcot at his office, on the 9th day of June 1913 in order to the matter being enquired into and determined in accordance with the provisions of the Act.

Description of property.	Value. Rs.	A.	P.
One copper figure, height 29 inches, weighing 27½ seers	13	10	0
Ditto, 23 ditto, 23¾ "	11	14	0
Ditto, 22 ditto, 22⅞ "	11	7	0
Ditto, 17 ditto, 7¼ "	3	10	0
Ditto, 12 ditto, 4 "	2	0	0
One stone figure height 16 ditto, 22 "	5	0	0
Total	47	9	0

Sd. (Illegible)
for Collector.

CHIEF COMMISSIONER, DELHI.

NOTIFICATION.

Delhi, the 6th January 1913.

No. 90-Education.—In exercise of the powers conferred on the Local Government by section 3 (1) of the Ancient Monuments' Preservation Act, VII of 1904, the Chief Commissioner proposes to declare that the undermentioned monuments are protected monuments within the meaning of the Act:—

District.	Locality of monument.	Name and description of monument.
Delhi	Wazirabad	1. The tomb, 2. The mosque, and 3. Neighbouring bridge.

Any objection to the above proposal received in writing within one month from the date of posting by the Deputy Commissioner, will be taken into consideration by the Chief Commissioner.

The 7th January 1913.

No. 124-C. & I.—The following returns of wholesale and retail prices current of food grains, etc., at the Headquarters of the Province of Delhi are published for information. :—

(*Vide* 6 statements below.)

FORM B DELHI.

Retail prices current of food grains, etc., at the headquarters of the District at the close of the half month ending 30th November 1912.

(Seers of 80 Tolas only.)

G. G. O. No. 6—150, dated 20th March 1872, and paragraph of Financial Commissioner, Punjab, S. Orders No. 39.

Items.	Amount per rupee. Seers	Chs.	REMARKS.
Wheat, white	11	8	
Barley	14	8	
Rice, best sort	8	0	
Rice, common sort	6	0	
Jowar (*Andropogon Sorghum*)	18	0	
Bajra (*Pennisetum typhoideum*)	14	8	
Mandwa (*Eleusine Coracana*)	...		
Kangni (*Setaria Italica*)	...		
Gram (*Cicer arietinum*) (unhusked)	17	0	
Maize	19	0	
Arhar (*Cajanus Indicus*) (husked) (Dal)	12	0	
Firewood	60	0	
Salt, Sambhar, Wholesale	23	0	
Salt, Sambhar, Retail	22	0	
Gur	8	0	
Cotton (unginned)	4	8	
Bejhar	16	0	

N. B.—No attempt should be made to strike averages for the fortnight, the rate given should be that entered in Form A and the other instructions appended to Form A apply equally to this return.

NOTE 1.—Full explanation should be given for all differences of 20 per cent. or over in quotations, as compared with those in the preceding Statement.

NOTE 2.—The cause of the omission of any price should be given in the column of remarks.

DEPUTY COMMISSIONER'S OFFICE, Delhi
Dated 3rd December 191 .

Deputy Commissioner.

FORM C.

Statement showing prices current (wholesale) of food grains, etc., in the mart at the head-quarters of the Delhi Province during the fortnight ending the 30th November 1912. (*vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

Wholesale prices per maund of 82 $\frac{2}{7}$ lbs. or 40 seers of 80 tolas each.

Items.	Wholesale price in Rupees. Rs.	a.	p.	REMARKS.
Rice, unhusked	3	0	0	(*a*) Dearness due to exports.
" husked	6	6	0	
Wheat (*b*)	3	5	0	(*b*) Cheapness due to imports.
Barley	2	10	6	
Oats	...			
Jowar	2	2	6	
Bajra	2	10	6	
Maize	2	0	0	
Gram	2	4	6	
Arhar Dál	3	8	0	
Linseed	10	0	0	
Rapeseed (Sarshaf)	6	0	0	
Poppy seed				
Til (Jinjili seed)	8	0	0	
Sugar (raw), Gur	4	8	0	
Cotton (cleaned)	25	0	0	
Cotton seed	2	5	6	
Ghi	56	0	0	
Flour (wheat)	3	12	0	
Tobacco leaf (dry)	8	0	0	
Turmeric (unground)	12	0	0	
Salt (Sambhar)	1	12	0	
Raw hides (cow)	35	0	0	
Bran (*a*)	2	4	0	
Grass (dry) (*a*)	1	2	3	
Bhusa	1	0	0	
Jowar stalks (dry)	0	14	0	
Kerosine oil (per tin stating the brand), Victoria	2	2	9	
Plough bullocks, per pair	150	0	0	
Sheep, per score	80	0	0	

NOTE.—(*a*) No return need be made by any district of prices of articles which are not staples of local trade.

(*b*) The rates quoted should be those for wholesale transactions on the last day of the fortnight under report or, in default of such, for the most recent transactions in the fortnight. No price should be quoted for an article if no wholesale transaction in the article has taken place.

(*c*) The following quantities should be regarded as wholesale transactions :—

1. A pair of bullocks and a score of sheep.
2. At least one maund of ghi, tobacco leaf (dry), turmeric (unground), poppyseed and raw sugar and at least ten maunds for all other articles.

(*d*) The prices should be rendered in terms of rupees for a maund of 40 seers in quantity not in terms of the quantity obtained for one rupee.

(*e*) The prices should be collected on the 1st and 15th of each month on which dates the retail prices of food grains and salt are collected and of which half-monthly returns are now published in the Local Gazette. This arrangement will enable the staff, which now collects the retail prices, to collect the wholesale prices at the same time.

FORM B.

Retail prices current of food grains, etc., at the head-quarters of the District at the close of the half-month ending 15th December 1912.

(Seers of 80 tolas only.)

[G. G. O. No. 6.—150, dated 20th March 1872, and paragraph 3 of Financial Commissioner, Punjab's Standi[ng] Order No. 30.

Items.	Amount per Rupee. Srs.	Chts.	REMARKS.
Wheat	11	8	
Barley	15	0	
Rice — Best sort	3	0	
Rice — Common sort	6	0	
Jowar (Andropogon sorghum)	13	0	
Bajra (Penniseum typhoideum)	14	8	
Mandwa (Eleusine Coracana)	...		
Kangni (Setaria Italica)	...		
Gram (Cicer Arietinum) (unhusked)	17	0	
Maize	18	0	
Arhar (Cajanus Indicus) (husked) (Dál)	12	0	
Firewood	60	0	
Salt, Sambhar — Wholesale	23	0	
Salt, Sambhar — Retail	22	0	
Gur	8	0	
Cotton (unginned)	3	12	
Bejhar	15	0	

Deputy Commissioner.

DEPUTY COMMISSIONER'S OFFICE, DELHI;
Dated 3rd December 1912.

FORM C.

Statement showing prices current (wholesale) of food grains etc., in the mart at the head-quarters of the Delhi Province during the fortnight ending 15th December 1912. (*Vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

Wholesale prices per maund of $82\frac{2}{7}$ lbs. or 40 seers of 80 Talas each.

Items.	Wholesale prices in Rupees. Rs. A. P.	REMARKS.
Rice, unhusked	3 0 0	Slight variations require no comments.
„ husked	6 6 0	
Wheat, white	3 5 3	
Barley	2 9 6	
Oats	...	
Jowar	2 2 6	
Bajra	2 10 6	
Maize	2 3 0	
Gram	2 4 9	
Arhar Dâl	3 8 0	
Linseed	10 0 0	
Rapeseed (Sarshaf)	6 0 0	
Poppyseed	...	
Til (Jinjili seed)	8 0 0	
Sugar (raw) Gur	4 12 0	
Cotton, cleaned	26 4 0	
Cotton seed	2 7 0	
Ghi	55 0 0	
Flour (wheat)	3 12 0	
Tobacco leaf (dry)	8 0 0	
Turmeric (unground)	12 0 0	
Salt, Sambhar	1 12 0	
Raw hides (cow)	35 0 0	
Bran	2 4 0	
Grass (dry)	1 2 3	
Bhusa, white	1 0 0	
Jowar stalks (dry)	0 14 0	
Kerosine oil (per tin stating the brand), Victoria	2 2 9	
Plough bullocks, per pair	150 0 0	
Sheep, per score	80 0 0	

FORM B.

Retail prices current of food grains, etc., at the head-quarters of the District at the close of the half-month ending 31st December 1912.

(Seers of 80 tolas only.)

[G. G. O. No. 6—150, dated 20th March 1872, and paragraph 3 of Financial Commissioner, Punjab's Standing Order No. 39.]

Items.	Amount per Rupee.		REMARKS.
	Srs.	Chts.	
Wheat, white	11	0	
Barley	17	0	
Rice — Best sort	3	0	
Rice — Common sort	6	0	
Jowar (Andropogon sorghum)	17	0	
Bajra (Pennisetum typhoideum)	14	8	
Mandwa (Eleusine Coracana)	...		Not available.
Kangni (Setaria Italica)	...		Not available.
Gram (Cicer Arietinum) (unhusked)	16	8	
Maize	[illegible]	0	
Arhar (Cajanus Indicus) (husked) (Dal)	11	8	
Firewood	60	0	
Salt — Wholesale	23	0	
Salt — Retail	22	0	
Gur	8	0	
Cotton (unginned)	3	12	
Bejhar	16	0	

N. B.—No attempt should be made to strike averages for the fortnight; the rate given should be that entered in Form A. And the other instructions appended to Form A apply equally to this return.

NOTE 1.—Full explanations should be given for all differences of 20 per cent. or over in quotations, as compared with those in the preceding statement.

2. The cause of the omission of any price should be given in the column of remarks.

Deputy Commissioner.

DEPUTY COMMISSIONER'S OFFICE;
Delhi, daetd 2nd January 1913.

[FORM C.

Statement showing prices current (wholesale) of food grains, etc., in the mart at the head-quarters of the Delhi Province during the fortnight ending 31st December 1912. (*Vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

Wholesale price per maund of $82\frac{2}{7}$ lbs. or 40 seers of 80 tolas each.

Items.	Wholesale price in Rupees			REMARKS.
	Rs.	A.	P.	
Rice, unhusled	3	0	0	(*a*) Dearness is due to exports.
" husled	6	6	0	(*b*) Cheapness is due to importations.
Wheat, white (*a*)	3	8	0	
Barley	2	9	3	
Oats	2	3	6	
Jowar	...			
Bajra	2	10	6	
Maize (*b*)	2	3	0	
Gram	2	5	6	
Arhar Dál	3	8	0	
Linseed	10	0	0	
Rapeseed (Sarshaf)	6	0	0	
Poppyseed	...			
Til (Jinjili seed)	8	0	0	
Sugar (raw), Gur (*b*)	4	4	0	
Cotton (cleaned) (*b*)	26	0	0	
Cotton seed	2	7	6	
Ghi	55	0	0	
Flour (wheat) (*a*)	4	0	0	
Tobacco leaf (dry)	8	0	0	
Turmeric (unground)	12	0	0	
Salt, Sambhar	1	12	0	
Raw hides (cow)	35	0	0	
Bran (*b*)	2	0	0	
Grass (dry)	1	2	3	
Bhusa, white	1	0	0	
Jowar stalks (dry)	0	14	0	
Kerosine oil (per tin, stating the brand), Victoria	2	2	9	
Plough bullocks, per pair	150	0	0	
Sheep per score	80	0	0	

NOTE.—(*a*) No return need be made by any district of prices of articles which are not staples of local trade.

(*b*) The rates quoted should be those for wholesale transactions on the last day of the fortnight under report or, in default of such, for the most recent transactions in the fortnight. No price should be quoted for an article if no wholesale transaction in the article has taken place.

(*c*) The following quantities shall be regarded as wholesale transactions :—

(1) A pair of bullocks and a score of sheep.

(2) At least one maund of ghi, tobacco leaf (dry), turmeric (unground), poppyseed and raw sugar, and at least ten maunds for all other articles.

(*d*) The prices should be rendered in terms of rupees for a maund of 40 seers in quantity, not in terms of the quantity obtained for one rupee.

(*e*) The prices should be collected on the 1st and 15th of each month on which dates the retail prices of food grains and salt are collected and of which half-monthly returns are now published in the local Gazette. This arrangement will enable the staff which now collects the retail prices to collect the wholesale prices at the same time.

(*f*) Full explanation should be given for all differences of 20 per cent. or over in quotations as compared with those in the preceding statement.

The 7th January 1913.

No. 127-Revenue.—Under section 4 (2) of the Delhi Laws Act, 1912 (XIII of 1912), the Chief Commissioner is pleased to appoint himself Court of Wards for the Province of Delhi under the Punjab Court of Wards Act, 1903 (II of 1903).

No. 132-Home.—The services of Mr. N. L. K. Wilson, Assistant Superintendent of Police, Punjab, are replaced at the disposal of the Government of India, with effect from the forenoon of the 1st November 1912.

No. 144-Home.—The services of M. Mahbub Alam, Extra Assistant Commissioner, Punjab, are replaced at the disposal of the Government of India, with effect from the forenoon of the 4th November 1912.

No. 150.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, January 4th, 1912, is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths.			Cause of death.									Infants under one year of age.				
No.	Name of Municipal Town.	Population of 1901.	Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and Chicken-pox.	Males.	Females.	Total.	Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
1	Delhi	220,144	102	95	197	76	83	159	...	1	...	94	3	46	..	15	4	25	23	50	54	44

NOTE.—Columns 6 to 13 should tally with the total in column 5. Measles and chicken-pox should be shown in "all other causes" and also shown separately in column 14.

No. 152-Revenue.—The following report of condition of weather, health and crops in the Province of Delhi for the week ending Saturday, January the 4th, 1913, is published for information:—

Rain.	1. Supply of fodder. 2. Water supply. 3. Condition of cattle. 4. Public health.	Prices in seers per rupee.	PROSPECTS OF	
			Autumn.	Spring.
...	1. Sufficient. 2. Sufficient rain wanted. 3. Good. 4. "	Wheat 11. Barley 15. Gram 16½. Bejhar 16. Jowar 17. Maize 18. Bajra 14½.	...	Condition of standing crops good; outturn of jowar fair.

The 9th January 1913.

No. 204-Education.—The Reverend H. G. England, M.A., whose services have been placed at the disposal of the Chief Commissioner, Delhi, assumed charge of his duties as Assistant Chaplain of Delhi with effect from the forenoon of the 27th November 1912.

By order,

G. F. DEMONTMORENCY,

Personal Assistant to Chief Commissioner.

THE COMPTROLLER GENERAL'S OFFICE.

The following is a statement of the Cash balances at the Home Treasury of the Government of India on 30th November 1912 and of the form in which they were held :—

	General balance. £	Gold Standard Reserve. £
Cash at the Bank of England	749,288	...
Deposits with Banks for short periods	...	700,000
Short loans to approved borrowers on security	6,793,677	306,323
	7,542,965	1,006,323
TOTAL Home Treasury balances as shown in the accounts	£ 8,549,288	

M. F. GAUNTLETT,
Comptroller General.

The 8th January 1913.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 90th Battery, Royal Field Artillery, dated at Nowshera, the 2nd day of January 1913.

Number, Rank, and Name—53878, Driver John Hollidge.
Age—22 years 17 days.
Height—5 feet 4½ inches.
Colour of—Complexion, fresh; hair, brown; eyes, blue.
Trade—Shop Assistant.
Date of enlistment—17th December 1908.
Place of enlistment—Kingston on Thames—England.
Parish and County in which born—Charlton, Kent.
Date of desertion or absence—30th December 1912.
Place of desertion or absence—Rawal Pindi.
Marks—None.
Granted leave to 12 m.n. 29th December 1912.
Service—Under 5 years.

WM. STRILING, Major, R. F. A.,
Commanding 90th Battery, Royal Field Artillery.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Sherrood Foresters, dated at Bombay, this 30th day of December 1912.

Number, Rank, and Name—11042, Private, Ernest Lacey.
Age—26 years 9 months.
Height—5 feet 4½ inches.
Colour of—Complexion, fresh; hair, brown; eyes, brown.
Trade—Baker.
Date of enlistment—9th December 1908.
Place of enlistment—Nottingham.
Parish and County in which born—St. Johns, Plymouth, Devonshire.
Date of desertion or absence—Tattoo Roll Call, 27th December 1912.
Place of desertion or absence—Bombay.
Marks—Scar on left leg. Woman's head left upper arm. Cross on loft leg.
Service—Under 5 years.

M. P. PHELP, Major,
Commanding 1st Battalion, The Sherrood Foresters.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND INSPECTOR GENERAL OF POLICE IN BALUCHISTAN.

NOTIFICATION.

Dated Sibi, the 4th January 1913.

No. 32-S.—Rai Sahib Ganesh Dass, Inspector of Police, 1st grade, is appointed to officiate as Deputy Superintendent of Police, 4th grade, with effect from the forenoon of the 22nd October 1912, *vice* L. Ganesh Dass on leave.

This office Notification No. 2839, dated the 26th October 1912, is hereby cancelled.

By Order,
DENYS BRAY,
First Assistant.

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 3rd January 1913.

No. 15-T.—Reports of opening and closing of offices received during the period 18th December 1912 to 31st December 1912 :—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Balapitiya	Ceylon	16th December 1912	Opened.
Bikramganj	Bihar and Orissa	23rd " 1912	"
Chausa	Ditto	20th " 1912	"
Chikati	Madras Presidency	16th " 1912	"
Daratang	North-West Frontier	22nd " 1912	Closed.
Garhani	Bihar and Orissa	23rd " 1912	Opened.
Kohat R. S.	North-West Frontier	9th " 1912	Closed.
Moda	Burma	14th " 1912	Opened.
Murar	Bihar and Orissa	22nd July 1912	"
Nagpur Radio	Central Provinces	17th December 1912	"
Nokha	Bihar and Orissa	22nd " 1912	"
Piru	Ditto	21st " 1912	"
Shankargarh	United Provinces	22nd " 1912	"
	Railway Telegraph Offices.		
Bigga	Jodhpur-Bikaner Railway	24th November 1912	Opened.
Gagan	North-Western Railway	16th December 1912	"
Napasar	Jodhpur-Bikaner Railway	24th November 1912	"
Rajaldesar	Ditto ditto	24th " 1912	"
Sri Dungargarh	Ditto ditto	24th " 1912	"
Sudsar	Ditto ditto	24th " 1912	"

The following alterations in the names of Railway Telegraph Offices are notified :—

On the Eastern Bengal State Railway :—

" Bodiakhali Road " instead of " Bodiakhali."

On the Jodhpur-Bikaner Railway :—

" Gadra Road " instead of " Tirmoi."
" Tamlor " instead of " Gadra."

E. L. BAGSHAWE,
for Director, Traffic Branch.

POSTS AND TELEGRAPHS.

NOTIFICATIONS.

Simla, the 4th January 1913.

No. 13-S.-Ap.—Mr. D. J. Murtrie, Postmaster, Rangoon, pay Rs. 600—800, is granted privilege leave for 2 months and 28 days with effect from the 20th December 1912 or from the date on which he may avail himself of it.

The following officiating appointments are made during his absence on privilege leave, or until further orders :—

Mr. E. F. Connor, Postmaster, Delhi, pay Rs. 500—600, to act as Postmaster Rangoon;

Mr. G. W. Love, Postmaster, Amritsar, pay Rs. 400—500, to act as Postmaster, Delhi;

Mr. S. H. Glackan, Postmaster, Ambala, pay Rs. 300—400, to act as Postmaster, Amritsar;

Mr. R. J. Hogan, Postmaster, Muzafferpur, pay Rs. 200—300, to act as Postmaster, Ambala.

No. 17-*S.-Ap.*—Babu Naresh Chandra Dutt, Superintendent of post offices, 4th grade, is granted privilege leave for two months with effect from the 20th December 1912 or from the date on which he may avail himself of it.

Mr. N. T. Bray, Probationary Superintendent of post offices, Bengal, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Babu Naresh Chandra Dutt, or until further orders.

No. 22-*S.-Ap.*—Mr. Sundar Singh, Superintendent of post offices, 5th grade and Personal Assistant to the Postmaster-General, Central Circle, is granted privilege leave for three months with effect from the 23rd December 1912 or from the date on which he may avail himself of it.

M. Jalal-uddin, Supernumerary Inspector, office of the Postmaster-General, Punjab and North-West Frontier, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. Sundar Singh, or until further orders.

No. 23-*S.-Ap.*—Mr. Syed Muhammed Azmatullah, Superintendent of post offices, 5th grade, is granted an extension of privilege leave for two months with effect from the 18th December 1912.

Calcutta, the 8th January 1913.

No. 13-F. P.—It is hereby notified that, until further notice, postal articles of the letter mail intended for transmission by post from Aden by the contract steamers of the P. and O. Steam Navigation Company may, on the days those steamers leave Aden, be posted or tendered for registration, at the Aden head post office up to half-an-hour after the latest hours of posting notified for the receipt of such articles at that office on payment of a special late-letter fee of *two annas* in respect of each article in addition to the postage, or the postage and registration fee, as the case may be.

2. The late-letter fee shall be prepaid in the same way as the postage and registration fee, *i.e.*, by means of postage stamps affixed to the postal article.

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

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Records of Fort St. George. Diary and Consultation Book. Military Department, 1755. Foolscap. Board. Rs. 2-4 or 3s. 6d. (6a.)

Note on the Registration of North-West Frontier Province for 1911. Foolscap. Paper cover. 7a. or 7d. (2a.)

Administration Report of the Jails of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 10a. or 10d. (2a.)

Annual Report of Dispensaries in the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 8a. or 8d. (2a.)

Note on the Stamp returns of the North-West Frontier Province for 1911-12. Foolscap. Paper cover. 5a. or 5d. (2a.)

Revenue Report of the Canals in the North-West Frontier Province for the Triennial Period 1908-09 to 1910-11. Foolscap. Limp cover. 1[illegible]a. or 1s. (2a.)

Report on the Sanitary Administration of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 5a. or 5d. (2a.)

Report on Vaccination in the North-West Frontier Province for 1911-12. Foolscap. Board. 8a. 6[illegible] or eight and half pence (2a.)

Report on the External Land Trade of the North-West Frontier Province for the year 1911-12. Foolscap. Paper cover. Rs. 2-14 or 3s. 10d. (3a.)

Brief Note on Income Tax Operations in the North-West Frontier for the year 1911-12. Foolscap Paper cover. 7a. or 7d. (1a.)

Report on the Civil Veterinary Department, North-West Frontier Province, for the year 1911-12. Foolscap. Paper cover. R. 1-12 or 1s. [illegible] (2a.)

Records of Fort St. George Diary and Consultation Book of 1680-1681 (26th January 1680—10th January 1681). Foolscap. Board. Re. 1 or 1s. 6d. (4a.).

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise and Civil Engineering

Section IX, Railways, 5th Edition. Revised by F. G. Royal Dawson, 1908. Rs. 4-4.

Section V, Manual of Estimating, 7th Edition, 1908. (Reprint.) Rs. 3-12.

Thomason College Calendar for 1908. Rs. 5-2.

Examination question papers of the Thomason College Civil Engineer Class and Upper Subordinate Class Entrance Examination and the 4th grade P. W. Accounts Examination from 1905-1909 published by the Newul Kishore Press, Lucknow. Rs. 1-4.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. VI. Nos. 11-12 (Jatu Glossary) at Rs. 2

Journal and Proceedings, Vol. VII. Nos. 1-8 at Rs. 2.

Memoirs, Vol. III, No. 1. Ramacarita by Sandhyakara Nandi. Edited by Mahamahopadhyaya Haraprasad Shastri at Rs. 2.

Memoirs, Vol. III, No. 2. An alchemical compilation of the thirteenth century A. D. by Mr. H. E. Stapleton B.A., at Re. 1

Memoirs, Vol. III, No. 3. The Journal of Major James Rennell by Mr. T. H. D. LaTouche at Rs. 4.

Memoirs, Vol. III, No. 4. Lisu (Yawyin) tribes of the Burma China Frontier by Messrs. A. Rose and Coggin Brown at Rs. 3.

Memoirs, Vol. IV, No. 1. Sanskrit Tibetan Vocabulary by Alexander Csoma de Koros. Edited by Dr. E. Denison Ross and Satis Chandra Vidyabhusana at Rs. [illegible]

BIBLIOTHECA INDICA

Memoirs of Tahmasp. By Lieutenant Colonel D. C. Phillott at Re. 1.

Kiranavali. Fasc. 1-2 by M. M. Shib Nath Sarvabhauma at As. 10 each

Tattacintamoni Diditi Vivrity, Vol. 1. Fasc. 2-5, by Kamikhya Nath Tarkabagis at As. 10 each

Tattacintamoni Diditi Vivrity, Vol. 2. Fasc. 1, by M. M. Jadunath Sarvabhauma at As. 10 each.

Tattacintamoni Diditi Prokas. Fasc. 3, 4, by Guru Charan Tarkadarsantirtha at As. 10 each

Nyaya Vartika Tatparya Parisudhi. Fasc. 1-2 by Virdeshwari Deche and Lakhman Shastri at As. 10 each.

Mugdhabodh Vayakarane. Fasc. 1-3, by Pandit Anil Nath Nyayaratna and Siva Narain Siromani at As. 10 each.

Anuman Didhiti Prasarini. Fasc. 1-5, by Pandit Pramatha Kumar Tarkavidi at As. 10 each

Avadhan Kalpalata, Vol. I. Fasc. 9. Vol. Fasc. 9-10 by Sarat Chander Rai Bahadur at Re. 1 each.

Vidhan Parijat, Vol. 2. Fasc. 5, by Pandit Taraprasanna Vidyaratna at Rs. 1-4

Faras Nama of Zabardast Khan by Lieutenant Colonel D. C. Phillott at Re. 1

Faras Nama of Hakimi Khan by Lieutenant-Colonel D. C. Phillott at Re. 1

Tirthacintamoni. Fasc. 2, 3, by Kamal Krishna Smrititirtha at As. 10 each

Surya siddhanta. Fasc. 2, by M. M. Sudhak Divede at Rs. 1-4a.

Amarkosh by M. M. Satis Chandra Vidyabhusana at Rs. 2

Tantravartika. Fasc. 10 by M. M. Ganga Nath Jha

Nirukta, Vol. I, by Pandit Hitabrata Samakhanta, at Rs. 1-4a

Hidiqatu L. Hiqiqat by Major J. Stephenson, at Rs. 3-8a.

Marhamu L. Ilali L. Mudilu, Fasc. 2, by Dr. E. D. Ross, at Re. 1.

Akbar Nama, Vol. 3. Fasc. 1, by H. Beveridge at Rs. 1-4a.

Maasir-i Rahimi, Fasc. 2, by Maulabi M. Hidayet Husain, at Rs. 2

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1912.

Monthly Weather Review March to July 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1. per month.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. Re. 1.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one Plate.) Quarto. Paper cover. 8 a.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. 8 a.

The Calcutta Gazette

EXTRAORDINARY.

SATURDAY, JANUARY 11, 1913.

GOVERNMENT OF BENGAL.

APPOINTMENT DEPARTMENT.

NOTIFICATION.

No. 308A.—The 8th January 1913.—It is hereby notified, in pursuance of rule 4 in Schedule IX to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort William in Bengal, that Mr. Vernon Woods was, on the 3rd January 1915, elected, under rule 3 in the same Schedule, by the Commissioners of the Port of Chittagong to be an Additional Member of that Council.

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 342½A.—The 9th January 1913.—It is hereby notified, in pursuance of rule 15 in Schedule VI to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort William in Bengal, that Maulvi Abul Kasem Fazl-ul-Haq was, on the 27th December 1912, declared, under rule 9 (*1*) in the said Schedule, to have been elected by the Muhammadan Community in the Dacca Division (Electoral Area No. IV) to be an Additional Member of that Council.

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 347½A.—The 9th January 1913.—In exercise of the power conferred by clause B (*i*) of Regulation 1 (*1*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort William in Bengal, His Excellency the Governor is pleased to nominate Raja Hrishikesh Laha, C.I.E., to be an Additional Member of the said Council to represent the Indian Commercial Community.

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 381A.—The 10th January 1913.—It is hereby notified, in pursuance of rule 12 in Schedule VIII to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort William in Bengal, that Mr. Walter Thomas Grice was, on the 3rd January 1913, declared, under rule 8 (*1*) in the same Schedule, to have been elected by the Calcutta Trades Association to be an Additional Member of that Council.

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 399A.—The 10th January 1913.—It is hereby notified, in pursuance of rule 14 in Schedule VII to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort William in Bengal, that the gentlemen named below were, on the 8th January 1913, declared, under rule 13 (*9*) in the same Schedule, to have been elected by the Commissioners of Municipalities in the Divisions mentioned opposite their names to be Additional Members of that Council:—

Babu Surendra Nath Banarji ...	Presidency Division.
" Surendra Nath Ray ...	
" Mahendra Nath Ray ...	Burdwan "
Rai Hari Mohan Chandra Bahadur ...	Rajshahi "
Babu Ananda Chandra Ray ...	Dacca "
" Upendra Lal Ray ...	Chittagong "

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 411A.—The 11th January 1913.—It is hereby notified, in pursuance of rule 13 in Schedule IV to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort William in Bengal, that the gentlemen named below were, on the 10th January 1913, declared, under rule 12 (*9*) in the same Schedule, to have been elected by the District Boards and Local Boards of the Divisions mentioned opposite their names to be Additional Members of that Council:—

Maharaja Ranajit Sinha	Presidency Division.
Rai Nalinaksha Basu Bahadur ...	Burdwan "
Raja Mahendra Ranjan Ray Chaudhuri	Rajshahi "
Nawab Saiyid Nawab Ali Chaudhuri, Khan Bahadur	Dacca "
Babu Prasanna Kumar Ray ...	Chittagong "

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 423A.—The 11th January 1913.—It is hereby notified, in pursuance of rule 16 in Schedule V to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort William in Bengal, that the gentlemen named below were, on the 10th January 1913, declared, under rule 14 (*1*) in the same Schedule, to have been elected by the Landholders in the Divisions mentioned opposite their names to be Additional Members of that Council:—

Maharaja Jagadindra Nath Ray ...	Rajshahi Division.
Raja Shashi Kanta Acharji Chaudhuri Bahadur	Dacca "

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 429A.—The 11th January 1913.—It is hereby notified, in pursuance of rule 15 in Schedule VI to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor of Fort William in Bengal, that the gentlemen named below were on the 10th January 1913, declared, under rule 13 *(1)* in the same Schedule, to have been elected by the Muhammadan community of the Divisions mentioned opposite their names, to be Additional Members of that Council:—

Mr. Golam Hossein Cassim Ariff	Presidency Division...	(Electoral Area No. I.)
Maulvi Abul Kasem ...	Burdwan „ ...	(Electoral Area No. II.)
„ Musharraf Husain ...	Rajshahi „ ...	(Electoral Area No. III.)
Nawab Saiyid Hossain Haider Chaudhuri, Khan Bahadur ...	Chittagong „	(Electoral Area No. V.)

C. J. STEVENSON-MOORE,

Chief Secy. to the Govt. of Bengal.

FINANCIAL DEPARTMENT.

(Finance.)

ORDER.

... he 3rd January 19[illegible]—In exercise of the power conferred by Rule 41 of the Bengal Legislative (Financial Statement) Rules, 1912, His Excellency the Governor is pleased to suspend Rule 3 of the said rules, relative to the constitution of a Finance Committee, pending the election of members to the Legislative Council.

J. DONALD,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 154F.—The 10th January 1913.—In pursuance of Rules 3 and 4 of the Bengal Legislative (Financial Statement) Rules, 1912, His Excellency the Governor is pleased—

(1) to direct that a Finance Committee of the Bengal Legislative Council be constituted for the purpose of discussing the Draft Financial Statement and making proposals with reference thereto for consideration by the Government of Bengal; and

(2) to declare that the said Committee shall consist of twelve members, namely, six to be nominated by His Excellency the Governor and six to be elected by the non-official members of the said Council.

J. DONALD,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 155F.—The 10th January 1913.—In exercise of the power conferred by Rule 4 (2) of the Bengal Legislative (Financial Statement) Rules, 1912, His Excellency the Governor is pleased to prescribe the following procedure for the election of six non-official members of the Finance Committee by the non-official members of the Bengal Legislative Council in pursuance of Notification No. 154F. of this date :—

1. The election shall be made at a meeting of the non-official members of the Bengal Legislative Council to be held in Calcutta at such time and place as may be intimated to them by the Secretary to the Council by registered letter.

2. The members present at the meeting shall elect one of their number to be Chairman.

3. The Chairman shall invite each member to declare whether he desires to stand for election.

4. When such declaration has been made, the Secretary shall deliver to each member present a list containing the names of all members who stand for election.

5. Each member shall have six votes, and may divide them among candidates at his discretion, or may give all to any one candidate.

6. Upon the conclusion of any discussion that may take place, the Chairman shall invite the members present to record their votes.

7. Each member present shall record his votes by entering against the name of each candidate, in the list for whom he wishes to vote, the number of votes he desires to give him.

8. When the voting has been completed, the Secretary shall count the votes, and the Chairman shall announce the result to the meeting.

9. (1) If less than six candidates are elected, the Chairman shall invite the members present to vote again for as many candidates as may be required to make up that number.

(2) The Secretary shall then deliver to each member another copy of the printed list of candidates, after striking out the names of candidates who have already been elected.

(3) When further votes are invited under this rule,—

(*a*) each member shall have as many votes as there are vacancies remaining to be filled, and may divide them among the candidates at his discretion, or may give all to any one candidate; and

(*b*) rules 7 and 8 shall apply.

10. The Secretary shall report the result of the election to the Local Government.

J. DONALD,

Offg. Secy. to the Govt. of Bengal.

Printed at the Printing Office, and published by the Book Depôt, of the Bengal Secretariat, Writers' Buildings, in the City of Calcutta, on the 11th January 1913.

The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 15, 1913.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 15th February, 1913.

No. 21.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the names of the following candidates, elected to be Additional Members of that Council by the electorate mentioned opposite their names, are hereby published:—

Names of Candidates.	Electorate.
Hon'ble Babu Surendra Nath Banerjee	Non-official Additional Members of the Council of the Governor of Fort William in Bengal.
Hon'ble Maharaja Ranajit Sinha of Nashipur	Ditto.

No. 22.—The Governor General is pleased to accept the resignation by the Hon'ble Sir Charles Stewart-Wilson, K.C.I.E., of his office of Additional Member of the Legislative Council of the Governor General.

W. H. VINCENT,

Secretary to the Government of India.

Printed and Published for the GOVERNMENT OF INDIA, *at the* GOVERNMENT CENTRAL PRINTING OFFICE, *Delhi.*

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 3.] DELHI, SATURDAY, JANUARY 18, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 15th January, 1913.

Corrigendum.

No. 7.—In Legislative Department Notification No. 4, dated the 11th January, 1913, published in Part I of the *Gazette of India* of the same date, *for* "Sardar Daljit Singh of Kapurthala" *read* "Sardar Daljit Singh of Jullundur."

The 16th January, 1913.

No. 8.—The following Statute is published for general information :—

THE MARRIAGES IN JAPAN (VALIDITY) ACT, 1912.

[2 & 3 Geo. 5, Ch. 15.]

AN ACT TO REMOVE DOUBTS AS TO THE VALIDITY OF CERTAIN MARRIAGES SOLEMNIZED IN THE EMPIRE OF JAPAN.

[13th December, 1912.]

WHEREAS doubts have been entertained with respect to the validity of certain marriages (both or one of the parties thereto being subjects or a subject of this realm) solemnized in the

Empire of Japan since the sixteenth of July eighteen hundred and ninety-nine (being the date when a treaty between Her late Majesty Queen Victoria, and His Majesty the Emperor of Japan, dated the sixteenth of July eighteen hundred and ninety-four came into force), and it is expedient to remove those doubts:

Be it therefore enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same as follows:—

Validation of certain marriages.

1. All marriages (both or one of the parties thereto being subjects or a subject of this realm) solemnized before the passing of this Act in the Empire of Japan, which would have been valid if solemnized immediately before the said sixteenth of July eighteen hundred and ninety-nine, shall be and shall be deemed always to have been as valid in law as if they had been solemnized within His Majesty's dominions with the due observance of all forms required by law:

Provided that this Act shall not render valid any marriage which before the passing of this Act has been declared invalid by any court of competent jurisdiction, or affect any right dependent on the validity or invalidity thereof, or render valid any marriage either of the parties to which has subsequently during the life of the other lawfully intermarried with any other person.

Short title.

2. This Act may be cited as the Marriages in Japan (Validity) Act, 1912.

The 18th January 1913.

No. 9.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November 1912, the names of the following candidates, elected to be Additional Members of that Council by the electorates mentioned opposite their respective names, are hereby published:—

Names of Candidates.	Electorates.
M. R. Ry. Panaganti Venkataranga Rayanimgar Rama Rayanimgar Garu	The Landholders in the Presidency of Fort St. George.
Khan Bahadur Mir Asad Ali Khan . . .	The Muhammadan Community in the Presidency of Fort St. George.
Raja Saiyid Abu Ja'far of Pirpur . . .	The Muhammadan Landholders in the United Provinces of Agra and Oudh.
Raja Sir Muhammad Ali Muhammad Khan, K.C.I.E., Khan Bahadur of Mahmudabad .	The Muhammadan Community in the United Provinces of Agra and Oudh.

W. H. VINCENT,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

DELHI.

Delhi, the 13th January 1913.

No. 295-C.—The services of the undermentioned Government pleaders and Public Prosecutors are placed at the disposal of the Chief Commissioner of Delhi with effect from the dates noted against them:—

Mr. Mohammad Ismail Khan, Bar.-at-Law, from the 1st October 1912 forenoon.

Lala Mool Chand, Pleader, from the 12th November 1912 forenoon.

No. 298-C.—The services of Mr. Mahbub Alam, Extra Assistant Commissioner, are replaced at the disposal of the Government of the Punjab with effect from the forenoon of the 4th November 1912.

The 16th January 1913.

No. 388-C.—The services of Mr. N. L. K. Wilson, Assistant Superintendent of Police, are replaced at the disposal of the Government of the Punjab, with effect from the forenoon of the 1st November 1912.

JUDICIAL.

The 17th January 1913.

No. 414-C. The services of Mr. A. Kinney, Deputy Administrator-General, Bengal, are placed temporarily at the disposal of the Legislative Department with effect from the forenoon of the 18th January 1913.

No. 415-C.—Under the provisions of the Indian High Courts' Act, 1861 (24 and 25 Vict., cap. 104), Section 7, the Governor General in Council is pleased to appoint Mr. B. K. Mullick, I.C.S., to officiate as a Judge of the High Court of Judicature at Fort William in Bengal in the vacancy caused by the retirement of the Hon'ble Justice Sir Cecil Brett, Kt., C.S.I., or until further orders.

H. WHEELER,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

SANITARY.

Delhi, the 11th January 1913.

No. 42-C.D.—The services of Mr Khwaja Abdul Rahman, M.B., Ch.B., Plague Medical Officer, Delhi, are placed at the disposal of the Chief Commissioner of Delhi.

ECCLESIASTICAL.

The 17th January 1913.

No. 9-C.D. The Reverend Henry Calford Williams, M.A., has been appointed to be a chaplain on probation on the Bengal (Calcutta) Ecclesiastical Establishment to fill an existing vacancy.

L. C. PORTER,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Delhi, the 15th January 1913.

No. 48-C.- Mr. A. J. Grove, B.Sc., M.Sc., Supernumerary Entomologist in the Imperial Department of Agriculture in India, is appointed to officiate as Imperial Entomologist with effect from the 1st December 1912 and until further orders.

LAND-SURVEYS.

The 16th January 1913.

No. 54-C. 6-2.—The following officers are appointed on probation as Assistant Superintendents, Survey of India, with effect from the dates noted against their names:—

Lieutenant R. L. Almond, R.E.– 21st December 1912.
Lieutenant H. M. Mckay, R.E.– 11th December 1912.

E. D. MACLAGAN,
Secretary to the Government of India.

1 A 2

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 13th January 1913.

No. 102-Est. A.—Captain D. M. Field of the Political Department is granted privilege leave for one month and twenty-four days combined with furlough for one year, two months and seven days, with effect from the 23rd November 1912, under Articles 233 and 308 (*b*) of the Civil Service Regulations.

No. 103-Est. A.—Captain C. F. Mackenzie of the Political Department, on return from furlough, is posted as Special Assistant to the Resident in Kashmir, with effect from the 23rd November 1912.

No. 110-G.—With reference to Notification, No. 908-G., dated the 23rd April 1912, Monsieur M. Ries, Vice-Consul for Russia at Aden, resumed charge of his office on the 1st December 1912.

No. 113-G. —With reference to Notification, No. 520-G., dated the 29th February 1912, Monsieur M. Ries, Consular Agent for France at Aden, resumed charge of his office on the 1st December 1912.

No. 116-G.—With the sanction of His Majesty's Government, the Governor General in Council is pleased to recognise provisionally the appointment of Mr. H. A. Rees as Consul for Norway at Rangoon.

The 14th January 1913.

No. 121-G.—The Governor General in Council is pleased to recognise the appointment of Mr. S. J. Bodaline, as Acting Vice-Consul for Russia at Calcutta, during the absence of Mons. V. Ampenow.

Delhi, the 15th January 1913.

No. 242-D.—Consequent on the retirement of Mr. C. E. Pyster, I.S.O., a Secretariat Superintendent, 1st grade, the following promotions are ordered in the Superintendents' grades, with effect from the 2nd January 1913 :—

Mr. E. L. Nile from grade II to grade I.

Mr. C. W. Kirkpatrick from grade III to grade II.

Mr. F. A. Emmer, Secretariat Assistant to grade III, sub. *pro tem.* up to the 13th January 1913.

Mr. F. P. Buckner, Secretariat Assistant to grade III, permanently from 14th January 1913.

Simla, the 16th January 1913

No. 130-Est. A.- The undermentioned officer has been selected as a probationer for the Political Department of the Government of India, and is placed under the orders of the Government of the United Provinces for training, with effect from the 7th December 1912:—

Lieutenant E. W. C. Noel, 44th Merwara Infantry.

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 17th January 1913.

No. 76-F. E. —Mr. J. W. Fellinger, Chief Accountant, office of the Accountant General, Bihar and Orissa, has been granted privilege leave for six weeks with effect from the 2nd January 1913.

No. 77-F. E.—Mr. D. N. Dutt has been posted as Assistant Comptroller General, Calcutta, with effect from the 2nd January 1913.

No. 78-F. E.—Lieutenant-Colonel W. G. R. Cordue, R.E., Mint Master, Calcutta, has been granted privilege leave for 1 month and 9 days and in continuation special leave on urgent private affairs for 4 months and 21 days with effect from the 2nd January 1913, with permission to prefix the Christmas holidays to his leave.

Captain G. H. Willis, M.V.O., R.E., officiating Mint Master, was placed on special duty in the Calcutta Mint from 21st December 1912 to 1st January 1913 and has been appointed to officiate as Mint Master, Calcutta, with effect from the 2nd January 1913.

No. 79-F. E.—Mr. B. L. A. Laville, a Superintendent in the Finance Department Secretariat, has been placed on special duty with effect from the 1st January 1913, until further orders, and the following promotions in the classes of Superintendents are notified in consequence:—

Mr. M. E. Watts to officiate in Class I,

Mr. A. V. V. Aiyar to officiate in Class II,

and

Mr. G. J. Piper to officiate in Class III.

No. 80-F. E.—Mr. H. A. O'Callaghan, Chief Accountant, class II, temporary, has been Provisionally appointed as Chief Accountant, class II, with effect from the 1st April 1911.

R. W. GILLAN,

Secretary to the Government of India.

FINANCE DEPARTMENT (MILITARY FINANCE).

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 16th January 1913.

No. 54-Accts. Camp.—The following reversion of an officiating Deputy Examiner, 2nd grade, Military Accounts Department, is made with effect from the 21st December 1912:—

Rai Saheb Bhut Nath Chatterjee, Officiating Deputy Examiner, 2nd grade, to revert to his own grade.

W. H. MICHAEL,

Offg. Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

POST OFFICE.

Delhi, the 1[illegible]th January 1913.

No. 237-6.—The following days will be observed as Post Office holidays in the several postal circles during the year 1913 in addition to the holidays on Sundays, New Year's Day, Good Friday, the King-Emperor's Birthday and Christmas Day:—

	Bengal.	Eastern Bengal and Assam.	Punjab and North-West Frontier.	United Provinces.	Bombay.	Central Provinces.	Madras.	Burma.
Pongul	...	...	...	...	...	...	14th January	...
Sri Panchami or Basant Panchami	11th February	11th February	11th February	11th February	...	...	...	...
Shivaratri or Mahashivaratri	...	...	...	...	6th March	6th March	6th March	...
Tamil New Year's Day	...	...	...	...	...	...	11th April	...
Ramnavami and Burmese New Year	...	...	...	...	15th April	...	...	15th April.
Beginning of Buddhist Lent	...	...	...	...	...	...	...	17th July.
Janmastami	25th August	25th August	25th August	25th August	...	25th August	...	...
Id-ul-Fitr or Ramzan*	3rd September	3rd September	3rd September	3rd September	3rd September	3rd September	3rd September	...
Dasehra, Ayudha Puja or Durga Puja	7th October	7th October	7th October	7th October	9th October	9th October	8th October	...
End of Buddhist Lent	...	...	...	...	...	...	...	14th October.
Divali, Dipavali or Kali Puja	†28 October	28th October	29th October	29th October	29th October	29th October	28th October	...
Id-uz-zuha or Bakrid	10th November	10th November	10th November.	10th November.	10th November.	10th November	...	...
Tazaundaing	...	...	...	...	...	...	...	12th November.

* September 2nd, if moon is visible on September 1st.

† October 29th in Behar and Orissa.

INDUSTRIES.

The 18th January 1913.

No. 234-26.—In exercise of the power conferred by section 9 of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Tea Cess Committee, to declare that sections 2 to 7 of the said Act shall continue in force until the 31st day of March 1918.

No. 259-8.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Bengal Chamber of Commerce to appoint the Hon'ble Mr. Norman McLeod of Messrs. McLeod and Company, Calcutta, to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Sir Apcar Apcar, K.C.S.I.

SALT.

The 18th January 1913.

No. 297-43.—The following reversions in the Northern India Salt Revenue Department are notified with effect from the dates specified :—

Name.	From	To	With effect from
Mr. Sheo Prasad, Rai Sahib.	Assistant Commissioner on Rs. 500-30—800 per mensem.	Superintendent, 2nd grade.	7th October 1912, consequent on return from leave of Mr. Lyon, Assistant Commissioner.
Mr. Abdur Rahim Khan .	Superintendent, 4th grade.	Assistant Superintendent, 2nd grade.	9th October 1912, consequent on return from leave of Mr. Young, Superintendent.
Mr. A. H. C. Chill . .	Superintendent, 4th grade.	Assistant Superintendent, 1st grade.	20th October 1912, consequent on return from leave of Mr. Bryan, Superintendent.
Mr. Muhammad Ibrahim .	Superintendent, 4th grade.	Assistant Superintendent, 2nd grade.	20th October 1912, consequent on reversion of Mr. A. H. C. Chill, Officiating Superintendent, on privilege leave.
Mr. P. A. Kirwan . .	Superintendent, 4th grade.	Assistant Superintendent, 1st grade.	26th October 1912, consequent on return from leave of Mr. Davey, Officiating Superintendent.

COMMERCE AND TRADE.

The 18th January 1913.

No. 316-61.—In exercise of the powers conferred by section 41 of the Indian Life Assurance Company's Act, 1912 (VI of 1912), the Governor General in Council is pleased to exempt the Madras Equitable Assurance Society from all the provisions of the said Act, on the condition that this exemption will apply only so long as the business of the Society is carried on as a "sealed series."

No. 317-61.—In exercise of the powers conferred by section 41 of the Indian Life Assurance Company's Act, 1912 (VI of 1912), the Governor General in Council is pleased to exempt the English and Scottish Law Life Assurance Association from all the provisions of the said Act, on the condition that the Association does not accept any new business in India.

R. E. ENTHOVEN,

Secretary to the Government of India

ARMY DEPARTMENT.

Delhi, the 17th January 1913.

APPOINTMENTS.

INDIAN ARMY.

No. 31.—The following admissions to the Indian Army are made, subject to confirmation by the Most Hon'ble the Secretary of State for India :—

To be Lieutenants.

Lieutenant Ian Charles Innes, Double Company Officer, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles), from The Buffs (East Kent Regiment). Dated 19th November 1912, but to rank from the 16th April 1909.

Lieutenant Benjamin Arthur Rudkin, Double Company Officer, 80th Carnatic Infantry, from The Royal Inniskilling Fusiliers. Dated 3rd December 1912, but to rank from the 16th May 1909.

Lieutenant William George Horace Mainwaring Mules, officiating Double Company Officer, 130th King George's Own Baluchis (Jacob's Rifles), from The East Lancashire Regiment. Dated 6th November 1912, but to rank from the 27th August 1910.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 32.—The services of Captain H. P. Pott, 5th Light Infantry, have been placed at the disposal of the Hon'ble the Agent to the Governor-General in Central India for employment as an Assistant Cantonment Magistrate.

COMMANDS.

No. 33.—Brigadier-General C. I. Fry, Indian Army, Colonel-on-the-Staff, to be a Brigade Commander and to retain the rank of Brigadier-General whilst so employed, *vice* Major-General E. C. W. Mackenzie-Kennedy, C.B., Indian Army, vacated. Dated the 7th January 1913.

No. 34.—Colonel M. Cowper, C.I.E., Indian Army, to be a Colonel-on-the-Staff, *vice* Brigadier-General L. Herbert, C.V.O., C.B., vacated, and is granted the temporary rank of Brigadier-General whilst so employed. Dated the 7th January 1913.

No. 35.—Colonel F. W. G. Wadeson, Indian Army, to be a Colonel-on-the-Staff, *vice* Brigadier-General C. I. Fry, Indian Army, and is granted the temporary rank of Brigadier-General whilst so employed. Dated the 7th January 1913.

FURLOUGH AND LEAVE.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 36.—With reference to Army Department Notification No. 256, dated the 22nd March 1912, Major T. G. P. Lawrenson, Indian Army, has been granted by the Most Hon'ble the Secretary of State for India an extension of leave for seven days.

LONDON GAZETTE.

No. 37.—The following extracts are published for general information :—

"London Gazette," dated the 24th December 1912, pages 9783 and 9785.

* * * * * * * *

War Office,
24th December 1912.

* * * * * * * *

MEMORANDA.

* * * * * * * *

The undermentioned Majors, Indian Army, to be Brevet-Lieutenant-Colonels. Dated 25th December 1912:—

Walter C. Black, 12th Pioneers (The Kelat-I-Ghilzie Regiment), Assistant Military Secretary and Interpreter to the Commander-in-Chief in India.

Alexander M. S. Elsmie, 56th Punjabi Rifles (Frontier Force).

* * * * * * * *

PROMOTIONS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 38.—Consequent on the return from leave of Lieutenant-Colonel W. C. C. Leslie, Indian Army, the following reversions in the Cantonment Magistrates' Department are notified:—

Major R. R. Vaughan, Indian Army, Cantonment Magistrate, 2nd Grade (officiating 1st Grade), to revert to his substantive appointment, and

Major W. C. S. Prince, Indian Army, Cantonment Magistrate, 3rd Grade (officiating 2nd Grade), to revert to his substantive appointment;

with effect from the 19th October 1912.

No. 39.—Consequent on the return from leave of Lieutenant-Colonel C. W. Field, Indian Army, the following reversion in the Cantonment Magistrates' Department is notified:—

Lieutenant-Colonel N. T. Parker, Indian Army, Cantonment Magistrate, 3rd Grade (officiating 2nd Grade), to revert to his substantive appointment; with effect from the 26th October 1912.

No. 40.—Consequent on the retirement of Major R. L. Morris, Indian Army, Cantonment Magistrate, 3rd Grade, the following promotions are notified:—

Captain C. P. Woodward, Indian Army, Assistant Cantonment Magistrate, to be Cantonment Magistrate, 3rd Grade, and

Captain W. D. Reid, 81st Pioneers, officiating Assistant Cantonment Magistrate, to be Assistant Cantonment Magistrate, substantively;

with effect from the 3rd January 1913.

INDIAN ARMY.

No. 41.—The following promotions are made, subject to His Majesty's approval:—

Captains to be Majors.

16th January 1913.

Arthur Francis Henderson, 27th Light Cavalry.
Henry Edward ap Rhys Pryce, Supply and Transport Corps.
Bertram Graham Balfour Kidd, 123rd Outram's Rifles.
John Stirling Rivett-Carnac, 14th Murray's Jat Lancers.
William Hugh Simpson, 93rd Burma Infantry.
John Cunningham Moore Hoskyn, 44th Merwara Infantry.
Charles Herbert Villiers-Stuart, 56th Punjabi Rifles (Frontier Force).
George Kendall Channer, 3rd Queen Alexandra's Own Gurkha Rifles.
Gerald Steuart Palmer, 98th Infantry.
Charles Alexander Campbell Godwin, 23rd Cavalry (Frontier Force).
Henry Stuart Tyndall, 40th Pathans.
Esme Cosmo William Conway-Gordon, 3rd Skinner's Horse.
George Dighton Probyn Swinley, 14th King George's Own Ferozepore Sikhs.
Jonathan Maxwell Bruce, 107th Pioneers.
Oliver St. John Skeen, 62nd Punjabis.
Malcolm Henry Burdett Geddes, 64th Pioneers.
Frederick Fitz Hugh Lance, 19th Lancers (Fane's Horse).

Valentine Kingston Birch, 29th Lancers (Deccan Horse).

Ivan Urmston Battye, Queen Victoria's Own Corps of Guides (Lumsden's).

Addington Dawsonne Strong, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).

John Lindsay Smith, Supply and Transport Corps.

Bertram Robert Graham, Queen Victoria's Own Corps of Guides (Lumsden's).

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 42.—Staff-Sergeant Francis Arthur Brady, Supervisor, 2nd Grade, Burma Public Works Department, to be Sub-Conductor, on augmentation of establishment; with effect from the 8th July 1912.

No. 43.—Sub-Conductor William John Hayes, Sub-Engineer, 3rd Grade, Military Works Services, to be Conductor, and

Staff-Sergeants Robert Joseph Briant and Cornelius O'Connor Casey, Supervisors, 2nd Grade, Military Works Services, to be Sub-Conductors, on augmentation of establishment; with effect from the 16th July 1912.

No. 44.—Staff-Sergeant John Lock, Overseer, 1st Grade, Military Works Services, to be Sub-Conductor, *vice* Cuthbert William Skinner, deceased; with effect from the 17th July 1912.

No. 45.—Sub-Conductor (supernumerary) Frederick George Sheath, United Provinces Educational Department, to be Conductor (supernumerary),

Sub-Conductor Thomas Mackenzie, Sub-Engineer, 3rd Grade, Military Works Services, to be Conductor, and

Staff-Sergeant William Henry Garrity, Supervisor, 2nd Grade, Military Works Services, to be Sub-Conductor,

on augmentation of establishment; with effect from the 23rd September 1912.

(*Army Department Notifications Nos. 1070, 1071 and 1072, dated the 15th November 1912, are hereby cancelled.*)

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 46.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar-Major Garkha, *Sardar Bahadur*, 38th Dogras. Dated the 1st January 1913.

No. 47.—Subject to His Majesty's approval, the honorary rank of Lieutenant is conferred, on retirement, on Subadar Attru, *Sardar Bahadur*, 56th Punjabi Rifles (Frontier Force). Dated the 5th December 1912.

No. 48.—The honorary rank of Jemadar is conferred, on retirement, on Kot-Dafadar Major (English Scholar) Ilahi Bakhsh, 33rd Queen Victoria's Own Light Cavalry. Dated the 1st October 1912.

No. 49.—The following direct appointment is made, with effect from the 14th December 1912:—

56th Punjabi Rifles (Frontier Force).

Havildar Shib Singh to be Jemadar, on probation, to fill an existing vacancy.

No. 50.—The following promotions are made:—

21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).

Risaldar Ghaus Muhammad Khan to be Risaldar-Major, Ressaidar Sundar Singh to be Risaldar, Jemadar Kunda Singh, I. O. M., to be Ressaidar and Kot-Dafadar Atma Singh to be Jemadar, *vice* Sardar Jamoeja Singh, *Sardar Bahadur*, transferred to the pension establishment; with effect from the 17th November 1912.

4th Prince Albert Victor's Rajputs.

Havildar-Major Sukhraj Singh to be supernumerary Jemadar, *vice* Faqira Singh, absorbed; with effect from the 16th May 1912.

37th Dogras.

Jemadar Lakha to be Subadar and Havildar Sudama to be Jemadar, *vice* Kanha, *Bahadur*, transferred to the pension establishment; with effect from the 15th December 1912.

38th Dogras.

Subadar Arbel Singh, *Bahadur*, to be Subadar-Major, Jemadar Unkar Chand to be Subadar and Havildar Jai Singh to be Jemadar, *vice* Garkha, *Sardar Bahadur*, transferred to the pension establishment; with effect from the 1st January 1913.

Havildar Lachhman to be Jemadar, *vice* Sahib Singh, transferred to the [illegible] establishment; with effect from the 1st December 1912.

63rd Palamcottah Light Infantry.

Jemadar Kasavulu to be Subadar and Havildar-Major Maduramuttu to be Jemadar, *vice* Pandu Rao, transferred to the pension establishment; with effect from the 1st December 1912.

79th Carnatic Infantry.

Subadar Nisar Husain to be Subadar-Major and Jemadar Tiruv[illegible]gadam to be Subadar, *vice* Shaikh Muhiuddin, deceased; with effect from the 31st October 1912.

Jemadar Rungasami to be Subadar and Havildar Krishnasami to be Jemadar, *vice* Ramasami, deceased; with effect from the 7th August 1912.

102nd King Edward's Own Grenadiers.

Jemadar Juglal Singh to be Subadar and Havildar Ganga Ram Singh to be Jemadar, *vice* Gopi Singh, transferred to the pension establishment; with effect from the 1st September 1912.

116th Mahrattas.

Jemadar Kamar-ud-din to be Subadar and Havildar Sayad Shams-ud-din to be Jemadar, *vice* Shaikh Ibrahim, *Sardar Bahadur* transferred to the pension establishment; with effect from the 2nd September 1912.

121st Pioneers.

Jemadar Shaikh Fakir Muhammad to be Subadar, *vice* Jama Bakhsh, transferred to the pension establishment; with effect from the 7th September 1912.

1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Jemadar Bhagatbir Rana to be Subadar and Havildar Ganir Sing Gurung to be Jemadar, *vice* Bhimkaran Thapa, transferred to the pension establishment; with effect from the 18th December 1912.

Havildar-Major Harakbahadur Thapa [illegible] Jemadar, *vice* Sherbahadur Gurung, transferred to the pension establishment; with effect from the 18th December 1912.

SUPPLY AND TRANSPORT CORPS.

No. 51.—Risaldar Raja Ram, *Rai Sahib*, of the Ambala District, an Indian officer in the Reserve of the Supply and Transport Corps, has changed his name to Raja Singh. All official documents and notifications concerning this Indian officer should be altered accordingly.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 52.—1st Class Assistant Surgeon Daniel Ross is discharged from the service; with effect from the 15th January 1913.

PENSIONS.

WARRANT OFFICERS.

No. 53.—The undermentioned warrant officer is transferred to the pension establishment, with effect from the date specified:—

Conductor Herbert Laidlay Weston, Ordnance Department, Southern Army,—2nd February 1913.

RESIGNATIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 54.—No. 1045, 1st Class Sub-Assistant Surgeon Jhulan Singh is permitted to resign the service; with effect from the 1st February 1913.

No. 55.—No. 1348, 3rd Class Sub-Assistant Surgeon Loknath Chakravarti is permitted to resign the service; with effect from the 1st February 1913.

Madras Establishment.

No. 56.—No. 1424, 3rd Class Sub-Assistant Surgeon V. Kanakasabhapati is permitted to resign the service; with effect from the 20th January 1913.

RETIREMENTS.

INDIAN ARMY.

No. 57.—Brevet Colonel Lesley Charles Hamilton Stainforth has been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval; with effect from the 22nd January 1913.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 58.—The undermentioned departmental commissioned officer, with honorary rank, has been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the 16th February 1913:

Senior Assistant Surgeon and Honorary Captain Frederick George Fox.

Madras Establishment.

No. 59.—The undermentioned departmental commissioned officer, with honorary rank, has been permitted to retire from the service, subject to His Majesty's approval, with effect from the 1st January 1913:—

Senior Assistant Surgeon and Honorary Lieutenant Norbert Henry Carlos.

Bombay Establishment.

No. 60.—The undermentioned departmental commissioned officer, with honorary rank, has been permitted to retire from the service, subject to His Majesty's approval, with effect from the 23rd December 1912:—

Senior Assistant Surgeon and Honorary Captain Servulo Joseph Pais.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

United Provinces Horse.

2nd (Northern) Regiment.

No. 61.—Lieutenant William Frederick Martin to be Captain, *vice* H. A. Lomas, transferred to the 1st (Southern) Regiment, United Provinces Horse. Dated the 23rd November 1912.

Second Lieutenant James Rae Pearson to be Lieutenant, *vice* W. F. Martin, promoted. Dated the 23rd November 1912.

John Carlyle Fergusson to be Second Lieutenant, *vice* H. G. Billson, promoted. Dated the 23rd November 1912.

Archie William Ibbotson to be Second Lieutenant, *vice* D. L. Johnston, promoted. Dated the 23rd November 1912.

Robert Charles Arthur Stanley Hobart to be Second Lieutenant, *vice* F. C. Chamier, transferred to the 1st (Southern) Regiment, United Provinces Horse. Dated the 23rd November 1912.

Arthur David Blascheck to be Second Lieutenant, *vice* J. H. Towle, promoted. Dated the 23rd November 1912.

East Indian Railway Volunteer Rifles.

No. 62.—The promotion of Second Lieutenant N. A. S. Bond to the rank of Lieutenant should have effect from the 1st May 1912 and not as stated in Army Department Notification No. 1030, dated the 25th October 1912.

Allahabad Volunteer Rifles.

No. 63.—John Lawrence Watson to be Second Lieutenant, to fill an existing vacancy. Dated the 1st December 1912.

Nilgiri Volunteer Rifles.

No. 64.—Captain Charles Henry Brock to be Major, to fill an existing vacancy. Dated the 1st December 1912.

Second Lieutenant Dennis Michael Toomey to be Captain, to fill an existing vacancy. Dated the 1st April 1912.

Sind Volunteer Rifles.

No. 65.—Major George Eustratins Xydis resigns his commission. Dated the 25th November 1912.

Oudh and Rohilkhand Railway Volunteer Rifles.

No. 66.—Lieutenant Edward Hunt to be Captain, *vice* C. S. Chalmers, deceased. Dated the 29th October 1912.

Second Lieutenant Leonard Edward Vining to be Lieutenant, *vice* E. Hunt, promoted. Dated the 29th October 1912.

Robert Ecklin Marriott to be Second Lieutenant, *vice* L. E. Vining, promoted. Dated the 29th October 1912.

2nd Battalion, The Madras and Southern Mahratta Railway Rifles.

No. 67.—Lieutenant Frederick Bell-Scott resigns his commission. Dated the 30th November 1912.

Lieutenant Charles Ernest Hatchell resigns his commission. Dated the 1st December 1912.

Poona Volunteer Rifles.

No. 68.—Robert Scott Cree Brown to be Second Lieutenant, to fill an existing vacancy Dated the 3rd December 1912.

Eastern Bengal Volunteer Rifles.

No. 69.—His Excellency the Right Hon'ble Thomas David, Baron Carmichael of Skirling, G. C. I. E., K. C. M. G., to be Honorary Colonel of the Corps.

CANTONMENTS.

REGULATIONS.

No. 70.—In the sixth line of Army Department Notification No. 918, dated the 20th September 1912, *for* "section 167", *substitute* "section 267."

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India

MARINE DEPARTMENT.

Delhi, the 17th January 1913.

APPOINTMENTS.

No. 5.—Mr. George Se nar'k M'skin has been appointed an Assistant Engineer in the Royal Indian Marine by the Most Hon'ble the Secretary of State for India; with effect from the 21st October 1912.

No. 6.—In Marine Department Notification No. 67, dated the 8th November 1 for "30th October 1912," *read* "10th August 1912."

LEAVE.

No. 7.—Lieutenant T. J. Farrell, Royal Indian Marine, has been granted an extension of leave by the Most Hon'ble the Secretary of State for India for four months on medical certificate.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD)

NOTIFICATIONS.

Simla, the 11th January 1913.

No. 13.—Mr. W. M. Cargill, Assistant Signal Engineer, is promoted to the rank of Senior Assistant Signal Engineer, North Western Railway, with effect from the 1st August 1912.

No. 14.—Khan Sahib Sheikh Khair Din, District Traffic Superintendent, North Western Railway, in Class II, grade 5, of the Superior Revenue Establishment of State Railways, is permitted to retire from the service of Government under the provisions of Article 650 of the Civil Service Regulations, with effect from the 1st February 1913.

No. 15.—With reference to Railway Board Notification No. 223, dated the 6th November 1912, Mr. F. H. Reaks, District Traffic Superintendent, Eastern Bengal Railway, in Class II, grade 2, of the Superior Revenue Establishment of State Railways, officiated as a Deputy Traffic Superintendent in Class I of that Establishment from the 28th November 1912, to the 8th December 1912.

The 15th January 1913.

No. 16.—Mr. Gerald John Eades, appointed by His Majesty's Secretary of State for India under covenant as an Assistant Signal Engineer, State Railways, is posted to the North Western Railway.

No. 17.—Mr. H. F. Lockwood, Officiating District Traffic Superintendent, North Western Railway, is confirmed in that rank and permanently promoted to Class II, grade 5, of the Superior Revenue Establishment of State Railways, with effect from the 30th October 1912.

No. 18.—Mr. J. Dale Green, Officiating District Traffic Superintendent, North Western Railway, is confirmed in that rank and permanently promoted to Class II, grade 5, of the Superior Revenue Establishment of State Railways, with effect from the 27th November 1912.

The 6th January 1913.

No. 19.—It is hereby notified for general information that the Railway Board have sanctioned a detailed survey being carried out by the Agency of the Bombay, Baroda and Central India Railway Company, for a line of railway on the 2′ 6″ gauge from Nadiad to Kaira, *via* Piej and Vaso, a distance of about 18 miles.

This survey will be known as the Nadiad-Kaira Railway Survey.

No. 20.—The following temporary promotion and reversion among Superintending Engineers, State Railways, are ordered with effect from the 7th November 1912 :—

Name.	From	To
Howard, W. H. K.	Superintending Engineer, 3rd class, officiating.	Superintending Engineer, 3rd class, temporary.
Muter, Major, R. S., R.E.	Superintending Engineer, 3rd class, temporary.	Superintending Engineer, 3rd class, officiating.

No. 21.—With reference to Railway Board's Notification No. 1, dated the 2nd January 1913, Rai Sahib Srish Chandra Lahiri, Superintendent, 2nd grade, is appointed to officiate as Superintendent, 1st grade.

No. 22.—Mr. H. J. Rogers, Superintendent, 3rd grade (on probation) and Mr. V. G. Gadgil, Secretariat Assistant, 1st grade (officiating), officiated as Superintendent, 2nd grade, and Superintendent, 3rd grade, respectively, from the 6th to the 11th January 1913, inclusive.

No. 23.—In the schedule annexed to the Notification of the Government of India in the Railway Department, No. 220, dated the 24th August 1911, specifying the taxes payable in aid of the funds of certain Local Authorities by the Administration of the Bengal and North-Western Railway,

delete the entry

"Benares Cantonment . . . . . House tax",

and *for* the entry

"Benares City do. . . . . . House and Water taxes",

read "Benares do. . . . . . Water rate and House tax"

No. 24.—In the schedule annexed to the Notification of the Government of India in the Railway Department, No. 221, dated the 24th August 1911, specifying the taxes payable in aid of the funds of certain Local Authorities by the Administration of the Bombay, Baroda and Central India (including Rajputana Malwa) railway,

delete the entry

"Agra do. . . . . Water tax"

and *for* the entry "House, property and water taxes" against "Cawnpore do." *read* "House tax".

No. 25.—In the second column of the schedule annexed to the Notification of the Government of India in the Railway Department, No. 225, dated the 24th August 1911, specifying the taxes payable in aid of the funds of certain Local Authorities by the Administration of the East Indian Railway *for* the entries "House rate"; "House rate"; and "Wheel tax and water rate" against "Allahabad do."; "Cawnpore do."; and "Agra do." respectively *read* "House tax and water rate"; "House tax" and "water rate".

No. 26.—In the schedule annexed to the Notification of the Government of India in the Railway Department, No. 227, dated the 24th August 1911, specifying the taxes payable in aid of the funds of certain Local Authorities by the Administration of the Great Indian Peninsula Railway

delete the entry

"Jhansi do. . . . . Rates and taxes on buildings"

and *for* the entry

"Agra Local do. . . . . . . Conservancy tax and water rate"

read.

"Agra do. . . . water rate"

and *for* the entries "Rates and taxes on building and water rate" and "Rates and taxes on buildings" against "Cawnpore do." and "Orai do." *read* "House tax" and "House tax," respectively.

No. 27.—In pursuance of sub-section (1) of Section 135 of the Indian Railways Act, 1890 (IX of 1890), and in supersession of all previous notifications on the subject, the Governor-General in Council is pleased to declare that the Administration of the Oudh and Rohilkhand State Railway shall be liable to pay, in aid of the funds of the local authorities

set out in the Schedule hereto annexed, the taxes specified against each in the second column thereof.

SCHEDULE.

Local Authorities.	Taxes.
1	2
Benares Municipality	House tax and water rate.
Allahabad do.	Ditto.
Cawnpore do.	House tax.
Lucknow do.	Water rate and wheel tax.
Unao do.	House tax.

No. 28.- In pursuance of sub-section (1) of section 135 of the Indian Railways Act, 1890 (IX of 1890), and in supersession of all previous notifications on the subject, the Governor-General in Council is pleased to declare that the Administration of the Rohilkund and Kumaon Railway shall be liable to pay, in aid of the funds of the local authorities set out in the Schedule hereto annexed, the taxes specified against each in the second column thereof.

SCHEDULE.

Local Authorities.	Taxes.
1	2
Bareilly Municipality	House tax.
Moradabad do.	Conservancy tax.
Huldwani notified area	House tax.

No. 29.—Mr. F. Jackson, Assistant Traffic Superintendent, Oudh and Rohilkhand Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways, officiated as a District Traffic Superintendent of that railway from the 3rd to the 16th October 1912.

No. 30.—With reference to Railway Board's Notification No. 42, dated the 10th May 1912, Mr. F. Taylor, Station Master, Lucknow, Oudh and Rohilkhand Railway, will continue to officiate as an Assistant Traffic Superintendent of that Railway until further orders.

Notification No. 204, dated the 24th October 1912 is hereby cancelled.

No. 31.—The following is published for general information:—(Here print Resolution No. 60 R. T., dated the 9th January 1913.

No. 60 R. T.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Simla, the 9th January 1913.

Adoption on the Assam-Bengal, Bengal Provincial, Darjeeling-Himalayan, Dehri-Rohtas Light, Nadiad-Kapadvanj, and Rohilkund and Kumaon Railways, and on such portions of the Barsi Light and Godhra-Lunavada Railways and of the Bengal-Nagpur and Great Indian Peninsula Railway Systems as are situate in British territory, of the General Rules for Railways under construction.

RESOLUTION.—The Administrations of the several railways, not administered by Government,

Assam-Bengal Railway.
Barsi Light Railway.
Bengal-Nagpur Railway.
Bengal Provincial Railway.
Darjeeling-Himalayan Railway.
Dehri-Rohtas Light Railway.
Godhra-Lunavada Railway.
Great Indian Peninsula Railway.
Nadiad-Kapadvanj Railway.
Rohilkund and Kumaon Railway.

which are noted on the margin, have applied for the adoption, on such portion or portions of those railways as may be under construction, of the General Rules for working railways under construction and not used for the public carriage of passengers, animals or goods, which were promulgated with Railway [illegible] Resolution No. 1216-R T., dated the 6[illegible] 1912, and published in the *Gazette of India* under their Notification No. 114 of the same date.

2. In exercise of the powers conferred by the notification of the Government of India in the Department of Commerce and Industry, No. 801, dated the 24th March 1905, the Railway Board sanction, under Section 47, sub-section (3), of the Indian Railways Act, 1890 (IX of 1890), and in supersession of all previous orders on the subject, the adoption of the General Rules for working railways under construction cited in paragraph 1 above, on such portion or portions of each of the railways noted on the margin as may be under construction, and on such portions of the Barsi Light and Godhra-Lunavada Railways and of the Bengal-Nagpur and Great Indian Peninsula Railway Systems as are situate in British territory, and may be under construction.

Assam-Bengal, Bengal Provincial, Darjeeling-Himalayan, Dehri-Rohtas Light, Nadiad-Kapadvanj and Rohilkhund and Kumaon Railways.

ORDER.—Ordered that this Resolution be published under a notification in Part I of the *Gazette of India* as required by Section 47, sub-section (3), of the Indian Railways Act, 1890 (IX of 1890), and that the General Rules, which have already been published in the *Gazette of India*, be further notified to the railway servants concerned, and to the public by a copy thereof being kept open to inspection, free of charge, in the office of the Engineer-in-Chief in charge of the construction of the railway; also that a copy of this Resolution be communicated to the Local Governments and Administrations and to the officers noted on the margin for information and guidance, and to the Senior Government Inspectors of Railways, Circles No. 1 to 3 and 5 and 6, and the Secretary, Indian Railway Conference Association, for information.

The Government of Bengal, Railway Department.
The Government of Bihar and Orissa, Public Works Department, Railway Branch.
The Agents, Assam-Bengal, Barsi Light, Bengal-Nagpur, Great Indian Peninsula, Guzerat Railways Company, and Rohilkhund and Kumaon Railways.

R. C. F. VOLKERS,
Secretary, Railway Board.

The Calcutta Gazette

EXTRAORDINARY.

SATURDAY, JANUARY 18, 1913.

GOVERNMENT OF BENGAL.

APPOINTMENT DEPARTMENT.

NOTIFICATION.

No. 719A.—The 18th January 1913.—In exercise of the power conferred by Rule 5 (1) in Schedule II to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor-General, the Governor in Council is pleased in supersession of the orders contained in Notification No. 705A., dated the 17th January 1913, published in the *Calcutta Gazette Extraordinary* of that date, to substitute the following for clause (2) of paragraph 2 of Notification No. 3990A., dated the 23rd November 1912, published at pages 95 to 97 of the *Calcutta Gazette Extraordinary* of that date, namely :—

"(2) *Rule 5 (1).*—The scrutiny of nomination papers of candidates shall be made in the Committee Room in Writers' Buildings at 3 P.M. on the 18th January 1913."

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 733A.—The 18th January 1913.—In exercise of the powers conferred by the rules hereinafter mentioned, contained in Schedule II to the Regulations for the nomination and election of additional members of the Legislative Council of the Governor-General, the Governor in Council is pleased, in supersession of the orders contained in Notifications Nos. 705A. and 719A., dated, respectively, the 17th and 18th January 1913, published in the *Calcutta Gazette Extraordinary* of those dates, to substitute the following for clauses (2), (3) and (4) of paragraph 2 of Notification No. 3990A., dated the 23rd November 1912, published at pages 95 to 97 of the *Calcutta Gazette Extraordinary* of that date, namely :—

"(2) *Rule 5 (1).*—The scrutiny of nomination papers of candidates shall be made in the Committee Room in Writers' Buildings at 12 noon on the 21st January 1913.

(3) *Rule 6 (3).*—The Returning officer shall send voting papers to electors on the 21st January 1913.

(4) *Rule 8.*—The electors shall meet on the 25th January 1913, at 3 P.M., in the Committee Room in Writers' Buildings, for the purpose of electing two members."

C. J. STEVENSON-MOORE,
Chief Secy. to the Govt. of Bengal.

FINANCIAL DEPARTMENT.

Finance.

NOTIFICATION.

No. 328F.—The 18th January 1913.—In exercise of the power conferred by clause (6) of Rule 2 of the Bengal Legislative (Financial Statement) Rules, 1912, His Excellency the Governor is pleased to appoint the Hon'ble Sir William Duke, K.C.I.E., to perform the functions of the Finance Member under those rules.

J. DONALD,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

No. 329F.—The 18th January 1913.—In pursuance of clause (2) of Notification No. 154F., dated the 10th January 1913, His Excellency the Governor is pleased to nominate the following members of the Bengal Legislative Council to be members of the Finance Committee of that Council:—

The Hon'ble Sir William Duke, K.C.I.E.
.. .. Mr. Charles James Stevenson-Moore.
.. .. Mr. Benjamin Kington Finnimore.
.. .. Mr. John Henry Kerr.
.. .. Mr. Hugh Lansdown Stephenson.
.. .. Mr. James Donald.

2. The following members of the said Council were, on the 18th January 1913, elected by the non-official members of the Council to be members of the said Finance Committee:—

The Hon'ble Mr. J. C. Shorrock.
.. .. Maulvi Musharraf Husain.
.. .. Sir Bijay Chand Mahtab, K.C.S.I., K.C.I.E., I.O.M., Maharajadhiraja Bahadur of Burdwan.
.. .. Raja Hrishikesh Laha, C.I.E.
.. .. Mr. Byomkesh Chakrabatti.
.. .. Babu Surendra Nath Banerji.

J. DONALD,

Offg. Secy. to the Govt. of Bengal.

Printed at the Printing Office, and published by the Book Depôt, of the Bengal Secretariat, Writers' Buildings, in the City of Calcutta, on the 18th January 1913.

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

(In all cases where reference is made to Chapters, Sections, pages or lines, thus Chapters I—IX, the reference is to be understood as inclusive.)

MATRICULATION EXAMINATION, 1915.

ENGLISH.

The following works are recommended to indicate the standard of knowledge to be demanded of candidates at the Matriculation Examination in 1915:—

Prose.

Lal Bihari De ... Folk Tales of Bengal.
H. L. Havell ... Stories from the Odyssey (G. Harrop).
Scott ... ... Readings from the Waverley Novels, Vols. I and II (published by Messrs. Sarkar & Co.).
Kingsley ... ... Heroes.
Defoe ... ... Robinson Crusoe.
G. Kupfer ... ... Legends of Greece and Rome (G. Harrop).
Arabian Nights, edited by Andrew Lang (Longmans, Green & Co.).
Animal Story Book, edited by Andrew Lang (Longmans, Green & Co.).
Washington Irving ... Rip Van Winkle; Legend of the Sleepy Hollow.
Grimm ... ... Popular Stories.
Lamb's Tales from Shakespeare.
Hunter ... ... Readings from Indian History, Part III.
Gould ... ... Youth's Noble Path.

Poetry.

Lahiri's Select Poems, Revised edition, published by the Calcutta University.
Macaulay ... ... Lays of Ancient Rome.
Jennings ... ... English Poems, Part I (Macmillan).
Palgrave ... ... Children's Treasury, Part I (Macmillan).

VERNACULAR COMPOSITION.

BENGALI.

(Books recommended to be read as presenting models of style.)

Iswarchandra Vidyasagar Sitar Banabas.
Rajanikanta Gupta ... Aryyakirti.
Chandranath Basu ... Sanjam Siksha.
Tarakumar Kaviratna ... Charitamrita.
Dineschandra Sen ... Sati.
Sarat Chandra Vidyaratna Bhisma.

HINDI.

(Books recommended to be read as presenting models of style.)

Balbharat ... ... Indian Press, Allahabad.
Upadesa Kusumakar (excluding Poetry pieces), Khadgavilas Press, Bankipur.

URIYA.

(Books recommended to be read as presenting models of style.)

Mrityunjay Kavyatirtha Prabandhapatha.
Madhusudan Rao ... Prabandhamala.

ASSAMESE.

(Books recommended to be read as presenting models of style.)

Satyanath Borah ...	Sahitya-bichar.
Lakshminath Bezborah	Sadhu Kathar Kuki.
Hemchandra Baruah ...	Pathamala.

BURMESE.

(Books recommended to be read as presenting models of style.)

Mahazanakka.
Withandaya.
Temi.

URDU.

(Books recommended to be read as presenting models of style.)

1. Urdu-i-Mualla.
2. Ibn-ul-Waqt.
3. Binatun Nash.
4. Aina-i-Ibrat, by a daughter of Maulvi Obeidullah.
5. Bagh-o-Bahar.

MATHEMATICS.

No text-books are prescribed or recommended. The subject is to be studied in accordance with the Syllabus prescribed in the Regulations of the University.

SANSKRIT.

The following portions of the Calcutta University Sanskrit Selections for 1911:—

PART I.

Prose.

Panchatantram and Hitopadesa	...	Pages 1—3, 29—84.
Vishnupuránam ...	...	" 97—108.

PART II.

Poetry.

Kusalaba-o-Ramayanganam and Rabana Saktyahataya Lakshmanasya Punarutthanam ...	...	Pages 136—149.
Dhritaráshtrabilápa ...	...	" 199—209.

GRAMMAR.

Elementary Sanskrit Grammar published by the University.

PALI.

Prose.

Andersen's Pali Reader ...	Pages 1—43, omitting Radha Játaka, Nacca Játaka and Sussondi Játaka.

Poetry.

Dipavamsa ...	... Bhanavaras, I—V.
Khuddaka Pátha	... Mangala Sutta.

Grammar.

Balavatara ...	... Edited by Mr. Dharmananda Kosambi (in preparation).

Classical Tibetan.

Course of Studies in Classical Tibetan ... Dr. E. D. Ross, PH.D.

PERSIAN.

University Selections compiled and edited by Dr. E. D. Ross, PH.D., for the Matriculation Examination, omitting pages 45—56 and 84—92.

PERSIAN GRAMMAR.

The following books are recommended :—

Dastur-i-Parsi-Amoz, Part I, *or* Miftah-ul-Quwaid.

ARABIC.

University Selections compiled and edited by Dr. E. D. Ross, PH.D., omitting pages 31—45.

ARABIC GRAMMAR.

A book on Arabic Grammar to be published by the University for the Matriculation and Intermediate Examinations.

HEBREW.

(To be notified hereafter.)

ARMENIAN.

Elishe's History of the War of the Vardanians, Parts I and II.
Elishe Vardapiet Doorian's "Course of Classical Armenian," Part I (Prose and Verse).

GREEK.

Xenophon ...	... Anabasis, Book I.
Lucian ...	... Vera Historia, Book I (School edition).
Euripides ...	... Alcestis.
New Testament	... The Gospel according to St. Mark, Chapters I—VI.

LATIN.

Cæsar ...	... De bello Gallico, Books I and II.
Virgil ...	... Aeneid, Book I.

FRENCH.

Saintine ...	... Picciola, ed. by Roper.
La Fontaine ...	... Fables.

BENGALI.

(For female candidates.)

Akhsyakumar Datta ...	Charupatha, Part II.
Hemchandra Banerjee ...	Bharat Bhiksha.
Charu Chandra Basu ...	Asoka.
Mani Lal Ganguli ...	Bharatiya Bidushi.

GRAMMAR.

Any of the following :—

Nakuleswar Vidyabhusan.	Bengali Grammar (new edition).
Prasannachandra Vidyaratna.	Sahitya Prabes.
Hrishikesh Sastri ...	Bengali Grammar.
Matilal Chakrabarti ...	Sahityabodh Vyakaran.
Jagabandhu Modak ...	Bengali Grammar.

HISTORY.

History of India.

The following books on Indian History are recommended to indicate the standard of knowledge required —

[illegible]chandra Mookerjee	A Short History of the Indian People, revised edition, 1910.
Haraprasad Sastri ...	History of India (revised edition, 1907 or later).
Sir William Hunter ...	Brief History of the Indian Peoples.
R. C. Dutt ...	A Brief History of Ancient and Modern India, brought up to date by J. N. Gupta, M.A., I.C.S.
A. F. Rudolf Hoernle and H. A. Stark.	History of India (Hindu Period only).
C. R. Wilson ...	History of India, revised edition (British Period only).
Karim and Ghosh ...	Students' History of India (revised edition, 1910).
Vincent A. Smith ...	The Students' History of India.
M. Prothero and Vidyabhusan.	Primer of the History of India.
Kaliprasanna Bandyopadhyay.	Bharatbarser Itihas (History of India in Bengali).
Nrisinhachandra Mukhopadhyay.	Matriculation History of India in Bengali.

Administration and Progress of India under British Rule.

N. N. Ghose ... ... England's Work in India.

GEOGRAPHY.

The following books are recommended as indicating the methods of study as well as the standard of knowledge required :—

A. J. Herbertson ... The Oxford Geographies, Vol. II.

The World with fuller treatment of India (Longman's Geographical Series for India, Book II).

J. F. Unstead ... The Practical Geography, Parts I and II.

The following books are recommended for the use of teachers :—

Blanford	The Rudiments of Physical Geography for the use of Indian Schools.
Patterson	Geography of India, Parts I and II.

The following book is recommended for the use of teachers in connection with the teaching of "Sand Modelling" in the lower classes of schools :—

A. E. Frye ... ... The Child and Nature.

Every school that intends to undertake instruction in Geography for the Matriculation Examination is required to possess the apparatus mentioned in the following list :—

I.—The total cost need not exceed Rs. 65—

1. A measuring tape.
2. A magnetic compass.
3. Squared paper and tracing paper.
4. Clay, dry sand, paper pulp for modelling.
5. A globe, not less than 14 inches in diameter, with writing surface, and with lines of latitude and longitude, and outlines only of the landmasses, marked upon it.

6. A map of the school locality on a scale of 4″ or 6″=1 mile.
7. A map of the district in which the school is situated on the scale 1″=1 mile.
8. A coloured map of the Province.
9. A coloured map of India.
10. A relief map of India.
11. A map of the world on Mollweide's equal area projection and a map of Asia.

It is essential that the students should be [illegible] with atlases, or with the necessary hand-maps. Maps for school work should not contain too much detail, or be crowded with names.

II.—The following additional equipment is recommended when it can be provided, but that lack of it is not to be considered as a bar to the recognition of the school in Geography :—

1. A thermometer.
2. A mercury barometer.
3. A rain gauge.
4. A small collection of typical rocks, in particular those of the Province and of India.
5. A small museum of typical products.
6. A good standard atlas.
7. Geographical pictures.

The attention of teachers is requested to the raised maps of Bengal and Eastern Bengal and Assam made [illegible] paper pulp prepared by Babu Kailas Chandra Datta, Head Pandit, Habiganj Government Girls' School, Sylhet, and sold for Rs. 7 and Rs. 5, respectively.

(2) Globes of all kinds are made by George Philip and Son, London, W. and A. K. Johnston, London, and Messrs. Ruddiman Johnston, London.

Small hand Globes of German make can be obtained through the Calcutta School Book Society for about a rupee each.

(3) The "Comparative" series of large wall maps of the continents published by George Philip and Son is good and up to date; so also are the Orographical wall maps published by Edward Stanford. Messrs. Ruddiman Johnston publish a series of smaller wall maps which includes maps of India illustrating various distributions.

Messrs. Nelson's wall atlases are good. Mr. S. B. Chatterjee publishes District Maps; also ordinary and relief maps of the Province.

Babu L. M. Basu, the drawing master of the Dacca Collegiate School, has published good relief maps of Eastern Bengal and Assam and of India.

The Vidal-Lablache French wall maps on strong cardboard, named on one side, and the same map without names on the reverse, published by Armand Colin, Paris, are good and cheap. They measure 46 inches by 39 inches and can be delivered in Calcutta for Rs. 4-14 each.

(4) The hand maps, coloured to indicate relief, published by the Diagram Company, West Barnes Lane, New Malden Surrey, at one penny each, are the best of their kind.

The uncoloured half-penny maps, showing river systems and a few towns, published by the same Company, are excellent for class use.

The Autograph hand maps, with hill shading in brown, published by Edward Stanford, London, at one penny each, are very good, and are larger than the Diagram Company's hand maps. The 15 inches map of the world on Mollweide's equal area projection is specially to be commended.

(5) Wall pictures of considerable artistic merit are published by Messrs. Edward Arnold of Leeds, Messrs. Hachette of Paris, and Messrs. Hölzel of Vienna and Messrs. Longmans Green & Co. They cost, delivered in India, from two to three rupees each.

Map lantern slides, and view slides especially prepared for geography teaching, are sold by the Diagram Company for two or three shillings each. Mr. Barlington Smith of Darjeeling also sell good picture slides of the Himalayas at Rs. 15 per dozen.

ELEMENTARY MECHANICS.

The following book is recommended :—

Sir Philip Magnus ... Elementary Mechanics (Longmans, 1903).

The following list of apparatus is prescribed as indicating the approximate requirements of a recognised High School seeking to teach Elementary Mechanics for the Matriculation Examination :—

Plumb-line and level.
Simple Lever (including brass slotted weights).
Roman Steelyard.
Lecture apparatus for experiments on moments.
[illegible] New Atwood's Machine.
[illegible]tch.
Glazebrooke's apparatus (to demonstrate movement of a body).
Hick's Ballistic Balance.
Compound Wheel and Axle.
4 Single brass Pulleys.
2 " " "
2 Triple " "
Weston Differential Pulley Blocks (½ ton).
16 feet of chain at 6*d.* per foot.
Inclined Plane.
Parallelogram of Forces apparatus.
Wall Crane.
Becker's New Physical Balance.
Set of Gramme Weights (200 grams to 1 mgr.).
2 Composition-Ivory Balls.

NOTE.—The above list is not exhaustive, and much of it might be replaced by simpler forms that could probably be made far more cheaply by any clever *mistry* under proper [illegible]ision. In most cases, however, it will probably be found advantageous to buy such a set as indicated in the list [illegible]lly for demonstration purposes, and subsequently to develop simplified duplicates, illustrating the same principles, which the boys should be given opportunity actually to experiment with on their own individual accounts or working in pairs.

G. THIBAUT, *Registrar.*

SENATE HOUSE, *the 6th January, 1913.*

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

(In all cases where reference is made to Chapters, Sections, Pages or Lines, thus Chapters I—IX, the reference is to be understood as inclusive).

INTERMEDIATE EXAMINATION IN ARTS.

ENGLISH.

Poetry.

Tennyson ... ... Selections from, edited by Rowe and Webb.
Gray ... ... Elegy
Milton ... ... L'Allegro; Il Penseroso.
Cowper ... ... Task, Book I.

Prose.

Macaulay ... ... Essay on Addison.
Grant ... ... Xenophon.
Swift ... ... Gulliver's Travels (Blackie and Son).
Addison ... ... Coverley Papers (Frowde).

A paper will be set on Essay, Prosody and Rhetoric, and some questions will be set on unseen passages from works of the same standard of difficulty as those prescribed for the Matriculation Examination.

BENGALI.

(Books recommended to be read as presenting models of style.)

Iswarchandra Vidyasagar ... Mahábhárat, Anukramanika and Parbasangraha Adhyáya.
Haranath Basu ... Lalit Prasanga.
Hemchandra Bidyaratna ... Nala Charit.
Haran Chandra Rakshit ... Sahitya Sadhana.
Jogendranath Basu ... Ahalyya Bai.
Sarat Chandra Sastri ... Sankaracharyya.

HINDI.

(Books recommended to be read as presenting models of style.)

Harishchandra ... Charitavali.
Pratapnarayan Misra ... Sangit Shakuntal.
Gadadhar Singh ... Kadambari.
Lala Sitaram ... ... Nitibatika.

ASSAMESE.

(Books recommended to be read as presenting models of style.)

Selections from Katha Bhagavat.

1. Brahmar Moha-nása. | 2. Sámanta Harana.

Selections from Jonaki.

1. Jivaner Amiya. | 2. Mánava-mahatva.

Selections from Usha.

1. Sarai Ghater Yuddha. | 2. Dhana aru dhanar vyavahara.
3. Jivaner uddesya ki?

BURMESE.

(Books recommended to be read as presenting models of style.)

1. Maha-Janaka Jataka Vathu.
2. Vedura-Jataka Vathu.
3. Sandakumara Jataka Vathu.
4. U. Ponya Myttaza.
5. Mahalankara Vathu.
6. Thamane Gyaw Loba Vathu.

URIYA.

(Books recommended to be read as presenting models of style.)

Charupath, Part III, translated by Bichhanda Patnaik.
Ramsankar Ray ... ... Bibasini.
Sasibhusan Ray ... ... Dakhinatya Bhraman.

Adiparba of Mahábhárata (Anukramanika and Parbasangrahadhyaya), translated by Gobinda Chandra Mahapatra.

URDU.

(Books recommended to be read as presenting models of style.)

1. Naiangi Khayal by Azad.
2. Hayat-i-Sadi.
3. Taubat-ul-Nusuh.
4. Malik-ul-Aziz Warjena

SANSKRIT.

Poetry.

Raghuvansam ... ... Cantos I and II, with Mallinatha's Commentary.
Bhattikavyam ... ... Cantos I and II.

PROSE.

University Sanskrit Selections ... Mahábháratam, pages 1-10 and 54-60; Dasakumaracharitam pages 99-119.

BENGALI.

For female candidates.

Kaliprasanna Sinha ... ... Mahábhárata (Nalopakhyan).
Michael Madhusudan Datta ... Meghnad-badha, Canto IV.
Nabinchandra Dass ... Raghuvansa, Canto XIII.
Tarasankar Tarkaratna ... Kadambari (expurgated edition by Charuchandra Banerjee and Manilal Ganguli).
Bepin Mohan Sen ... ... Chand Rani.
Jogendra Nath Kabyabinod ... Homer Iliad.

PALI.

Andersen's Pali Reader.

The course also includes a knowledge of Pali Grammar of higher standard than that required at the Matriculation Examination.

GRAMMAR RECOMMENDED.

E. Muller ... ... Pali Grammar,

or

Satischandra Vidyabhushana ... Kaccayana.

ARABIC.

University Selections compiled and edited by Dr. E. D. ROSS, PH.D. (the whole).

ARABIC GRAMMAR.

A book on Arabic Grammar to be published by the University for the Matriculation and Intermediate Examinations.

PERSIAN.

University Selections compiled and edited by Dr. E. [illegible] omitting pages 1-11 and 62-76.

CLASSICAL ARMENIAN.

PROSE.

Moses of Khoren's History of Armenia, Part II.

POETRY.

Elishe Vardapiet Doorian's Course of Classical Armenian, Part II.

The course also includes Armenian Grammar, of which a fuller knowledge will be required than at the Matriculation Examination.

GREEK.

Herodotus ...	... [illegible] VII.
Plato ...	... Apologia.
Homer ...	... Odyssey, Books V and VI.

LATIN.

Cicero ...	... Orations against Catiline, I and II.
Livy ...	... Book V.
[illegible]race ...	.... Odes, Books III and IV.

FRENCH.

Erckmann—Chatrian ...	Histoire d'un Conscrit, Ed. by Roper.
Moliere ...	... L'Avare.

GERMAN.

O. Elster ...	... Zwischen den Schlachten.
Schiller ...	... Selections from Lyrical Poems, ed. by Turner and Morshead (Macmillan).

The course also includes German Grammar.

HISTORY.

The following books are recommended :—

Tout ...	... Advanced History of Great Britain.
A. D. Innes ...	... History of England.
Gardiner ...	... Students' History of England.
Bury ...	... History of Greece for Beginners. (*N.B.*—This book comes down only to 322 B.C.)
Smith ...	... Smaller History of Greece, revised by Marindin.
Smith ...	... Smaller History of Rome, revised by Greenidge.
Shuckburgh ...	... History of Rome for Beginners.
Merivale and Puller	... School History of Rome (only the portion from Actium to the end).

LOGIC.

The subject of Logic is to be studied as defined by the Syllabus. Students are recommended to use one or more of the following books, or select portions thereof, with special reference to the course laid down in the Syllabus:—

[illegible]eth Read	...	Logic, Deductive and Inductive.
[illegible] ...	...	Logic (Deduction and Induction).
[illegible]on ...	...	Logic, Vol. II.
Mitra (A. C.)	...	Principles of Logic, Deductive and Inductive.
Prakaschandra Sinha	...	Tarka-Vignan.

Preparatory Reading—Students are advised to read—

Minto ...	...	Logic

before joining the regular class.

The following books are recommended for the guidance of teachers:—

Hamilton ...	...	Lectures on Logic.
Mill ...	...	System of Logic.
Jevons ...	...	Principles of Science.
Bradley ...	...	Principles of Logic.
Bosanquet ...	...	L[illegible]c.
Sigwart ...	...	Log[illegible].
Ueberweg ...	...	System of Logic and History of Logical Doctrines.
Venn ...	...	Empirical Logic.
Keynes ...	...	Formal Logic.

MATHEMATICS.

No text-books are prescribed. The subject is to be taught in [illegible]rdance with the Syllabus prescribed in the Regulations.

The following books are recomme ded:—

Asutosh Mukhopadhyay		Geometry of Con[illegible]s.
Jessop and Havelock	...	Elementary Mechanics.
D. N. Mallik	...	El[illegible]entary Dynamics.
Lovey ...	...	Elements of Statics and Dynamics.

GEOGRAPHY.

Students who wish to offer Geography at the I. A. Examination are required to read either—

A. J. Herbertson	...	The Oxford Geographies, Vol. III,
		or
L'Estrange	...	A Progressive Course in Comparative Geography.

And the following books are recommended to be used by the students in studying the subject in accordance with the Syllabus prescribed in the Regulations:—

H. R. Mill	...	The Realm of Nature.
Simons and Richardson		Introduction to Practical Geography.
W. A. Elderton	...	Maps and Map-drawing.
Fanthorpe	...	Physical Atlas and Map-drawing.

PHYSICS.

Aldons ...	...	Elementary Course of Physics.
Watson ...	...	Elementary Practical Physics.
Rajanikanta De	...	Intermediate Course of Practical Physics

CHEMISTRY.

W. A. Shenstone	...	Inorganic Chemistry.
Perkin and Lean	...	Introduction to the Study of Chemistry.
Donington ...	...	Practical Exercises in Chemistry.
H. E. Stapleton	...	Introduction to Practical Chemistry.
P. C. Ray ...	...	Elementary Inorganic Chem[illegible]
Bailey ...	...	First Stage in Inorganic Che[illegible]
P. C. Ray ...	...	Practical Inorganic Chemistr[illegible]
Haridas Saha and Kumudnath Chaudhuri		A Course of Practical Chemistry for Intermediate Students.

PHYSIOLOGY.

Hill ...	...	Manual of Human Physiology.

BOTANY.

Farmer, J. B.	...	Practical Introduction to the Study of Botany (London, 1905).
Bailey, L. H.	...	Botany, an Elementary Text for Schools (New York, 1901).
Darwin, F.	...	Elements of Botany (Cambridge, latest [illegible]).
Mitra, H. N.	...	Structural Botany, Part I, Morphology (S. K. Lahiri & Co.).
Fyson, P. F.	...	A Botany for India.

Candidates who take up Botany will be required to possess a special knowledge of the following Natural Orders of plants :—

(1) Cruciferae.
(2) Malvaceae.
(3) Rhamnaceae or Sapindaceae.
(4) Leguminosae.
(5) Cucurbitaceae.
(6) Rubiaceae.
(7) Compositae.
(8) Solanaceae.
(9) Labiatae.
(10) Amarantaceae.
(11) Commelynaceae.
(12) Gramineae.

At the Intermediate Examinations in Arts and Science a study of the outline of the life history of the following "Selected plants" is required to illustrate the gradual ascent in complexity of structure and reproductive cycle from the lowest fungi and algae to the phanerogams :—

(1) Yeast.
(2) Mucor or Euroteum.
(3) Spirogyra.
(4) A Moss.
(5) A Fern.
(6) A Conifer.
(7) A Monocotyledon.
(8) A Dicotyledon.

ZOOLOGY.

J. Arthur Thomson	...	Outlines of Zoology (such portions of it as are required in the Syllabus).
R. E. Lloyd	...	An Introduction to Biology for Students in India.
A. D. Imms	...	A Laboratory Sketch book of Zoology for Indian Students (such portions of it as relate to the types prescribed in the Syllabus).

G. THIBAUT, *Registrar*.

SENATE HOUSE, *the 6th January 1913.*

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

INTERMEDIATE EXAMINATION IN SCIENCE, 1915.

ENGLISH.

Same as for the Intermediate Examination in Arts.

BENGALI.

(Books recommended to be read as presenting models of style.)

Kaliprasanna Ghosh	...	Nisitha Chinta.
Bireswar Pande	...	Aryya Siksha
Srimanta Bidyabhushan	...	Rama Banabas
Ramanath Saraswati	...	Aryya Jibani.
Mankumari Basu	...	Subhasadhana.
Jagadananda Ray	...	Prakriti Parichay.

HINDI.

(Books recommended to be read as presenting models of style.)
Same as for the Intermediate Examination in Arts.

ASSAMESE.

(Books recommended to be read as presenting models of style.)
Same as for the Intermediate Examination in Arts.

BURMESE.

(Books recommended to be read as presenting models of style.)
Same as for the Intermediate Examination in Arts.

URIYA.

(Books recommended to be read as presenting models of style.)
Same as for the Intermediate Examination in Arts.

URDU.

(Books recommended to be read as presenting models of style.)
Same as for the Intermediate Examination in Arts.

MATHEMATICS.

Same as for the Intermediate Examination in Arts.

GEOGRAPHY.

Same as for the Intermediate Examination in Arts.

PHYSICS.

Same as for the Intermediate Examination in Arts.

CHEMISTRY.

Same as for the Intermediate Examination in Arts.

PHYSIOLOGY.

Same as for the Intermediate Examination in Arts.

BOTANY.

Same as for the Intermediate Examination in Arts.

ZOOLOGY.

Same as for the Intermediate Examination in Arts.

G. THIBAUT, *Registrar.*

SENATE HOUSE, *the 6th January 1913.*

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

(In all cases where reference is made to Chapters, Sections, Pages or Lines, thus Chapters I—IX, the reference is to be understood as inclusive.)

B.A. EXAMINATION, 1915.

ENGLISH.

PASS COURSE.

Shakespeare ...	A Midsummer Night's Dream. Julius Cæsar.
Milton ...	... Paradise Lost, Books X, XI and XII.
Byron ...	... Childe Harold, Cantos I and II.
Cowper ...	... Letters (Golden Treasury Edition).
Plutarch ...	... Alexander and Cæsar (translated by Stewart and Long).
George Eliot	... Silas Marner.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

Shakespeare	... Cymbeline.
Marlowe ...	... Edward II.
Shelly ...	... Adonais.
Wordsworth	... Selections from, by Matthew Arnold (Golden Treasury Series).
Matthew Arnold	... Essays in Criticism, Second Series.
Burke ...	... Speeches on American Taxation and Conciliation with the Colonies (Burke's Selected Works, edited by Payne, Vol. I).

The following books are recommended for the study of the Philology of the English Language and the history of English Literature:—

Lounsbury ...	... History of the English Language.
Latham ...	... Handbook of the English Language.
Thomson ...	... Students' English Literature, founded upon the Manual of Thomas B. Shaw.
Saintsbury ...	... Short History of English Literature.

The following books are prescribed for candidates who take up the alternative paper in English:—

Carlyle ...	... Past and Present.
Pater ...	... Appreciations.

VERNACULAR COMPOSITION.

BENGALI.

(Books recommended to be read as presenting ideals of character and models of style.)

Bankim Chandra Chatterjee	Kapalkundala.
Chandicharan Banerjee ...	Life of Vidyasagar.
Rajendranath Bidyabhushan ...	... Srikantha.

HINDI.

(Books recommended to be read as presenting ideals of character and models of style.)

Harischandra	... Mudra Rakshas.
Pratapnarayan Misra	... Suchal Siksha.
Gangaprasad Agnihotri ...	Nibandhmaladarsh.

ASSAMESE.

(Books recommended to be read as presenting ideals of character and models of style).

Selections from Katha Bhagavat.

1. Sri Krishner Janma.
2. Kaliya-damana.
3. Varsha aru Sarat Varnana

Selections from Jonaki.

1. Samsara pravaha.
2. Atma-Samyama.
3. Sukuntala, by Lambodar Bora (the whole).

BURMESE.

(Books recommended to be read as presenting ideals of character and models of style.)

Buridat Zat.
Narada Zat.
Zinatthapakathani.

URIYA.

(Books recommended to be read as presenting ideals of character and models of style.)

Radhanath Ray ... Mahajatra, Cantos I—IV.
Raghuvansa, translated by Bichhanda Patnaik.

URDU.

(Books to be read as presenting models of style and ideals of character.)

1. Ab-i-Hayat.
2. Hayal-i-Jawid by Hali.
3. Musadas-i-Hali.

SANSKRIT.

PASS COURSE.

Poetry.

Manusamhita ... Chapters I and II with Kulluka's Commentary.
Kiratarjuniyam ... Cantos I and II with Mallinatha's Commentary.

Drama.

Abhijnanasakuntalam.
Uttara Ramacharitam.
History of Sanskrit Literature as in Macdonell (omitting Chapters II—IX).

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

Poetry.

Bhattikavyam ... Cantos XII and XIII.
Kadambari ... Pages 102 to 124, Bombay Edition, commencing with

"तातः चन्द्रापीड" to "अच्छोदं नाम सरोदृष्टवान्"।

Rigveda Samhita ... Hymns from the Rigveda, with Sayana's Commentary, edited by Peterson, Part I, Suktas 1—12.
History of Sanskrit Literature as in Macdonell.

Grammar and Rhetoric.

Siddhanta Kaumudi—Káraka and Samása.
Dandi—Kávyádarsa.
Sahitya Darpan, Chapter VI.

PALI.

PASS COURSE.

Poetry.

Dhammapada.
Khuddaka Patha.

Prose.

Milinda-Panha (Trenckner's edition), pages 1—216.
Dhammapada—Attha-Katha, Vol. 1, edited by Mr. Norman in the P. T. S.

GRAMMAR.

Rupasiddhi (Rangoon or Colombo Edition).
Kielhorn's Sanskrit Grammar.

COMPARATIVE PHILOLOGY.

Peile's Primer of Philology.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

Mahavamsa	...	Chapters 1—5.
Dighanikaya	...	Mahagovinda Sutta, Mahaparinibana Sutta.
Rhys Davids	...	Buddhist India.

ARABIC.

Pass Course.

University Selections to be compiled and edited by Lt.-Col. D. C. Phillott, I.A.

Grammar.

Arabic grammar according to modern method to be published by the University.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

University Selections to be compiled and edited by Lt.-Col. D. C. Phillott, I.A.

The Honours Course in Arabic also includes the elements of Arabic Prosody and Rhetoric; the outlines of Mahomedan history down to the fall of the Abbasid Caliphate; and a general knowledge of the History of Arabic literature.

PERSIAN.

Pass Course.

University Selections to be compiled and edited by Lt.-Col. D. C. Phillott, I.A.

The Pass Course includes the elements of Persian Prosody and Rhetoric and a knowledge of Arabic Grammar up to the Intermediate standard,

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

University Selections to be compiled and edited by Lt.-Col. D. C. Phillott, I.A.

The Honours Course includes the outlines of Mahomedan history in so far as it re[illegible] Persia, Central Asia and India and the History of Persian literat[illegible].

CLASSICAL ARMENIAN.

PASS COURSE.

Poetry.

Bagratoonie's translation of Paradise Lost, Books IX, X, XI and XII.

Prose.

Agathangalo's History, Parts I and III.
Moses of Khoren's History.
The course includes the History of Armenia.

HONOURS COURSE.

(In addition to the books p[illegible]d for the Pass Course.)

Poetry.

Bagratoonie's Haik Dientsazu, Books, I, II, III, IV and V.

Prose.

John Catholicas.
Elishe.

The course includes the History of Armenian Literature and the Elements of Armenian Philology.

HEBREW.

(To b notified later.)

GREEK.

PASS COURSE.

Homer	Odyssey, Books I and II.
Sophocles	Ajax.
Plato	Phædo.
Demosthenes	Philippics, I, II, and III.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

Æschylus	Prometheus.
Aristophanes	Birds.
Thucydides	Book I, Chapters 1—80.

Permanent Subjects.

The following books may be consulted :—

Philology of the Greek Language—

Giles	Comparative Philology.

History of Classical Greek Literature—

Murray	Greek Literature.

LATIN.

PASS COURSE.

Cicero	Pro Murena.
Livy	Book I.
Virgil	Georgics, Book IV.
Horace	Ars Poetica.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

Lucretius	Book V.
Terence	Andria.
Cicero	Letters (Tyrrell's Selections).
Tacitus	Histories, Book I.

Permanent Subjects.

The following books may be consulted—

Philology of the Latin Language—

Lindsay ... ... Historical Latin Grammar.

History of Latin Literature to the end of the Augustan Period—

Mackail ... ... Latin Literature.

FRENCH.

PASS COURSE.

De Vigny	Cinq Mars.
Thierry	Lettres sur Phistoire de France edited by Masson and Prothero.
Racine	Britannicus.
Rostand	Cyranode Bergarace.

The course also includes French Grammar and the outlines of French History.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

Corneille	Cid.
Moliere	L'Ecole des Femmes.
Victor Hugo	Hernani.

The course also includes French Grammar and the outlines of French History and also the elements of French Philology and the History of a selected period of French Literature.

GRAMMAR RECOMMENDED.

V. de Vavas ... ... Grammaire des Grammaires.

Text-book in French Philology recommended:—

Darmesteter	Historical French Grammar.
Brachet	Grammaire Historique de la langue Française.

The period of French Literature selected for 1914 is the 17th century.

GERMAN.

PASS COURSE.

Freytag	Die Ahnen.
Schiller	Wilhelm Tell.

The course includes, in addition to the prescribed texts, Grammar and the outlines of German History.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

[illegible]e	...	... Iphigenie auf Tauris.
[illegible]g	...	... Soll und Haben.

The course includes, in addition to the prescribed texts, Grammar and the outlines of German History and also the elements of German Philology and the History of a selected period of German Literature.

GRAMMAR RECOMMENDED.

J. Wright	...	... Historical German Grammar. The period selected for 1914 is 1750—1832.

HISTORY.

PASS COURSE.

[illegible]

Lodge—Modern Europe.

(Students are recommended to use the volumes included in the periods of European History series and to use a Historical Atlas like Lane Poole's Historical Atlas published by the Oxford Clarendon Press.)

Paper II.

Period—The reign of Queen Victoria.

Low and Sanders	...	The History of England during the reign of Victoria, 1837—1901.
Sydney Lee	...	... Life of Queen Victoria.

Paper III.

Elphinstone	...	... History of India.
Smith	...	... Early History of India.
A. D. Innes	...	... History of British India.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

Paper IV.

Period from 479—404 B.C.

Bury	...	... History of Greece.
Holm	...	... History of Greece.
Grote	...	... History of Greece.

Paper V.

Period from 264—146 B.C.

Shuckburgh	...	... History of Rome.
Mommsen	...	... History of Rome, translated by Dickson.

Paper VI.

Hallam	...	... Europe during the Middle Ages.
Myers	...	... History of the Middle Ages.

POLITICAL ECONOMY AND POLITICAL PHILOSOPHY.

(To be notified hereafter.)

MENTAL AND MORAL PHILOSOPHY.

The following books are recommended to be used in [illegible] the subject of Mental and Moral Philosophy as defined by the Syllabus :—

PSYCHOLOGY.

(Pass and Honours.)

Höffding ...	... Outlines of Psychology.
Wundt ...	... Human and Animal Psychology.
Stout ...	... Manual of Psychology.
James ...	... Text-book of Psychology.

Preparatory Reading—Students are advised to read—

Titchener ... ... Primer of Psychology,

before joining the regular class.

ETHICS.

(Pass and Honours.)

Seth ...	... Study of Ethical Principles.
Martineau ...	... Types of Ethical Theory.
Mackenzie ...	.. Manual of Ethics.
Mitra (A. C.)...	... Elements of Morals.
Mill ...	... Utilitarianism.

Preparatory Reading—Students are advised to read—

Muirhead ... ... Elements of Ethics,

Mohit Chandra Sen ... Elements of Moral Philosophy,

before joining the regular class.

GENERAL PHILOSOPHY.

(Pass and Honours.)

Külpe ...	... Introduction to Philosophy.
Marvin ...	... Introduction to Philosophy.
Paulsen ...	... Introduction to Philosophy.

NATURAL THEOLOGY.

(Honours.)

Martineau ...	... Study of Religion.
Flint ...	... Theism, and Antitheistic Theories.

Preparatory Reading—Students are advised to read—

Knight ... ... Aspects of Theism,

or

Armstrong ... ... God and the Soul,

before joining the regular class.

HISTORY OF PHILOSOPHY.

(Honours.)

The following books are recommended :—

...r ...	... History of Philosophy.
Falckenberg	... History of Modern Philosophy.
Knight ...	... Hume (Blackwood's Philosophical Classics).
Fraser ...	... Berkeley (Blackwood's Philosophical Classics).

Preparatory Reading—

Schweglor ...	... History of Philosophy.

SPECIAL TEXT.

(Honours.)

Fraser ...	... Selections from Berkeley (Principles of Human knowledge and essay towards a New Theory of Vision only).

The following books are recommended for the guidance of teachers :—

PSYCHOLOGY.

James ...	... Principles of Psychology.
Ward ...	... Psychology (Art. in the Encyclopædia Britannica).
Ladd ...	... Elements of Physiological Psychology.
Herbert Spencer	... Principles of Psychology.
Bain ...	... Senses and the Intellect.
Bain ...	... Emotions and the Will.
Sully ...	... Human Mind.
Wundt ...	... Outlines of Psychology.

ETHICS.

Green ...	... Prolegomena to Ethics.
Sidgwick ...	... Methods of Ethics.
Wundt ...	... Ethics.
Leslie Stephen	... Science of Ethics.
Janet ...	... Theory of Morals.
Paulsen ...	... System of Ethics.
Abbott ...	... Kant's Theory of Ethics.
Sidgwick ...	... History of Ethics.
Alexander ...	... Moral Order and Progress.

GENERAL PHILOSOPHY AND NATURAL THEOLOGY.

Green ...	... Prolegomena to Ethics
Bradley ...	... Appearance and Reality.
E. Caird ...	... Critical Philosophy of Kant.
Sidgwick ...	... Philosophy of Kant and [illegible]ures.
Sidgwick ...	... Philosophy, its Scope and [illegible].
Herbert Spencer	... First Principles.
Hegel ...	... Philosophy of Mind (Wallace).
Hegel ...	... Philosophy of Right (Dyde).
Lotze ...	... Metaphysics.
Pfleiderer ...	... Philosophy of Religion.
Caird ...	... Introduction to the Philosophy of Religion.
W. G. Ward ...	... Philosophy of Theism.
Jan ...	... Final Causes.
Hegel ...	... Philosophy of Religion (Spiers and Sanderson).
Lotze ...	... Outlines of the Philosophy of Religion.
E. Caird ...	... Evolution of Religion.
James ...	... Varieties of Religious Experience.

HISTORY OF PHILOSOPHY.

Ueberweg ...	... History of Philosophy.
[illegible]dmann ...	... History of Philosophy.
Leslie Stephen	... English Thought in the Eighteenth Century.

MATHEMATICS.

Same as for the B.Sc. Examination.

PHYSICS.

Same as for the B.Sc. Examination.

CHEMISTRY.

Same as for the B.Sc. Examination.

PHYSIOLOGY.

Same as for the B.Sc. Examination.

BOTANY.

Same as for the B.Sc. Examination.

ZOOLOGY.

Same as for the B.Sc. Examination.

G. THIBAUT, *Registrar.*

[SE]NATE HOUSE, *the 6th January 1913.*

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

B.Sc. EXAMINATION, 1915.

MATHEMATICS.

Pass Course.

The following books are recommended:—

1. Higher Plane Trigonometry—

Todhunter ... Plane Trigonometry, edited by Hogg.

2. Plane Analytical Geometry—

Loney ... ... Elements of Co-ordinate Geometry.
C. Smith ... ... Elementary Treatise on Conic Sections.

3. Differential Calculus—

Edwards ... ... Differential Calculus for Beginners.
Ganesh Prasad ... Differential Calculus.

4. Integral Calculus and Differential Equations—

Edwards ... ... Integral Calculus for Beginners.
Taylor ... ... The Differential and Integral Calculus and Differential Equations.
Ganesh Prasad ... Integral Calculus.

5. Hydrostatics—

Besant ... ... Elementary Hydrostatics.
Loney ... ... Elements of Hydrostatics.

6. Astronomy—

Parker ... ... Elements of Astronomy.

Honours Course.

1. Higher Algebra—

Hall and Knight ... Higher Algebra.
C. Smith ... ... A Treatise on Algebra.

2. Elementary Theory of Equations—

Cajori ... ... Introduction to Theory of Equations, Chapters I—VII.

3. Higher Plane Trigonometry—

Todhunter ... Plane Trigonometry, edited by Hogg.

4. Plane Analytical Geometry—

Loney ... ... Elements of Co-ordinate Geometry.
C. Smith ... ... Elementary Treatise on Conic Sections.
Salmon ... ... Conic Sections.

5. Elementary Solid Geometry—

C. Smith ... ... Elementary Treatise on Solid Geometry.
Bell ... ... Analytical Geometry of Three Dimensions.

6. Elementary Principles of Vectors—

Kelland and Tait ... Introduction to Quaternions, 3rd Edition, edited by Knott.
Henrici and Turner ... Vectors and Rotors.

7. Differential Calculus—

Williamson	... Differential Calculus.

8. Integral Calculus and Differential Equations—

Williamson	... Integral Calculus.
Murray ...	... Introductory Course in Differential Equations.

9. Statics—

Minchin ...	... Statics, Volume I.
Jeans ...	... Theoretical Mechanics.

10. Dynamics of a Particle—

Loney ...	... Dynamics of a Particle.
Jeans ...	... Theoretical Mechanics.
Cox ...	... Mechanics.

11. Hydrostatics—

Besant ...	... Elementary Hydrostatics.
Loney ...	... Elements of Hydrostatics.

12. Astronomy—

Parker ...	... Elements of Astronomy.
Young ...	... Manual of Astronomy.

N.B.—Candidates who take up Mathematics at the B.A. or B.Sc. Examination are recommended to refer to Saxelby's Practical Mathematics. Candidates who take up Honours in Mathematics at the B.A. or B.Sc. Examination are recommended to refer to Cox's Mechanics.

PHYSICS.

Pass Course.

Deschanel and Evoutt ...	Treatise on Natural Philosophy, Parts I, II and IV.
Hadley ...	... Magnetism and Electricity for Students.

Pass Practical.

Schuster and Lees	... Advanced Exercises in Practical Physics.
Harrison ...	... A Course of Practical Physics.

HONOURS COURSE.

(In addition to the books prescribed for the Pass Course.)

Poynting and Thomson	Sound.
Edser ...	... Heat for Advanced Students.
Maxwell ...	... Theory of Heat.
Edser ...	... Light for Students.
Foster and Porter	... Elementary Treatise on Electricity and Magnetism.

Honours Practical.

Watson ...	... Text-book on Practical Physics.
Henderson ...	... Practical Physics.

N.B.—Candidates who take up the Honours Course in Physics at the B.A. or B.Sc. Examination are recommended to refer to Saxelby's Practical Mathematics.

CHEMISTRY.

Pass Course.

Van Deventer	... Physical Chemistry for Beginners.
Newth ...	... Inorganic Chemistry.
Holleman ...	... Organic Chemistry.
Ira Remsen ...	... Organic Chemistry.
Francis Jones	... Practical Chemistry.
Alexander Smith	... General Inorganic Chemistry.

F. Mollwo Perkin ... Qualitative Chemical Analysis—Organic and Inorganic.
Clowes and Coleman ... Quantitative Analysis.
J. B. Cohen ... ... Theoretical Organic Chemistry.

HONOURS COURSE.

(In addition to the books recommended for the Pass Course.)

[illegible]s ... ... Elements of Physical Chemistry.
[illegible] ... ... Foundations of Analytical Chemistry.
J. [illegible] ... ... Introduction to the Study of Organic Chemistry.
Valentine and Hodgkinson. Practical Chemistry.
Cohen ... ... Practical Organic Chemistry.
Caven and Lander ... Systematic Inorganic Chemistry.
Ostwald ... ... Outlines of General Chemistry.
J. Walker ... ... Introduction to Physical Chemistry.
F. Mollwo Perkin ... Practical Methods of Inorganic Chemistry.

N.B.—Candidates who take up Chemistry at the B.A. or B.Sc. Examination are recommended to refer to Saxelby's Practical Mathematics.

BOTANY.

Pass Course.

Vines, S. H. ... An Elementary Text-book of Botany (London, 1905).
Scott, D. H. ... Structural Botany, 2 Vols. (London, 1904-06).
Darwin, F., and Acton, G. H. Practical Physiology of Plants (Cambridge, latest edition).
Prain, D. ... ... Bengal Plants (Calcutta, 1903),
or
Roxburgh ... ... Flora Indica, edited by C. B (Calcutta, 1874).

Honours Course.

[In addition to the text-books for the Pass Course.]

Strasburger, E. ... Text-book of Botany, translated by Porter, revised by Lang (Third Edition, London).
Reynolds Green, J. ... Vegetable Physiology (London, 1900).
Schimper, A. F. W. ... Geography of Plants (Oxford, 1903).

The following books are recommended for the guidance of Professors or Lecturers :—

Bower ... ... Practical Botany, 1902.
Strasburger and Hillhouse. Practical Botany, 7th Edition, 1911.

ZOOLOGY.

Pass Course.

Boas ... ... Text-book of Zoology.
Shipley and MacBride ... Zoology.
Oskar Hertwig and H. J. Campbell ... The Cell.
R. E. Lloyd ... An Introduction to Biology for Students in India.
P. J. Parker and W. N. Parker. An Elementary Course of Practical Zoology.
Foster and Balfour ... The Elements of Embryology (edited by Sedgwick and W. Heape).
Wallace ... ... Darwinism.
A. D. Imms ... A Laboratory Sketch-book of Zoology for Indian Students.

Honours Course

[In addition to the books prescribed for the Pass Course.]

Miall and Hammond ... The Structure and Life-History of the Harlequin Fly.

Miall and Denny ... The Cockroach.

PHYSIOLOGY.

Course.

Starling ... Elements of Human Physiology (latest edition).

Practical.

Schafer ... ... Essentials of Histology

and either

Milroy ... ... Practical Physiological Chemistry

or

Halliburton ... ... Essentials of Chemical Physiology

and

... Essentials of Experimental Physiology

or

Beddard, Edkins, Hill, Pembrey and Macleod. Practical Physiology.

Honours Course.

Halliburton ... ... Handbook of Physiology.
Stewart ... ... Manual of Physiology.
Howell ... ... Text-book of Physiology.

Practical.

The same as for the Pass Course.

Syllabus in Experimental Physiology.

Pass Course.

The induction coil; single shocks: short circuiting key; effect of single shocks on the tongue; break-shock is stronger than the make-shock. Helmholtz's Modification; Neef's Hammer.

Pithing a frog; nerve-muscle preparation. Mechanical, chemical, thermal and electrical stimulation of muscle and nerve.

The Graphic method: Simple lever; crank lever (myograph); moist chamber, Minimal and maximal excitation with single induction shocks (make and break). Stimulation by constant current: contraction of muscle only at make and break.

The muscle curve:—Single contraction of a frog's muscle: the latent period, the period of contraction and the period of relaxation. Time-tracing by tuning-fork. Method of after-loading. The influence of temperature and of load on muscular contraction. The work performed by a muscle during a twitch.

Elasticity and extensibility of muscle.

Summation of muscular contraction : tetanus.

Fatigue of muscle.

Thickening of a muscle on contraction.

Addition curare experiment.

...s..n of a motor nerve; unequal excitability (greater nearer the ...ntre of a motor nerve); excitability of flexor and extensor nerves.

Velocity of nerve-impulse (myographic method).

Electro-Physiology :—Galvani's experiment of contraction with metals; Galvani's experiment of contraction without metals.

The Frog's heart :—Beating of the heart; effect of heat and cold (heart *in situ*); section of the heart; effect of heat and cold on excised heart.

Stannius' experiment.

Graphic record of the beat of the heart (suspension method and also direct registration with heart-lever).

Pulse—Sphygmographic tracing.

Blood-pressure in man : Sphygmometer and Sphygmomanometer.

Reflex action (simple experiments on a pithed frog).

Vision :—Accommodation; Scheiner's experiment; near and far point; Purkinge-Sanson's images: Phakoscope; Blind spot; yellow spot; Colour vision: Complementary colours.

HONOURS COURSE.

Additional Experiments—

The Induction Coil—Break extra-current of Faraday.

The Rheonome: Effect of sudden variation of current.

Isotonic and Isometric contraction.

Influence of veratrine on muscular contraction.

Indefatigability of nerve.

Excitation of muscle by constant current: Polar excitation of a muscle.

Electrotonus. Electrotonic changes in excitability and conductivity of a nerve.

Kuhne's experiment of contraction without metals.

Examination of currents in muscle, nerve and heart by means of the reflecting galvanometer.

Frog's heart—Minimal stimulus causes maximal contraction. "Staircase effect." Single contraction of the ventricle. Tetanisation. Refractory period. Stimulation of the vagus. Action of drugs (Muscarin and Atropin) on the heart.

Voice and Speech: Laryngoscope.

Vision: Ophthalmoscope; Perimeter.

GEOLOGY.

No text books are prescribed or recommended. The subject is to be studied with the help of the Syllabus prescribed in the Regulations.

EXPERIMENTAL PSYCHOLOGY.

The subject is to be studied as defined by the Syllabus. Students are recommended to use one or more of the following books or select portions thereof, with special reference to the course laid down in the Syllabus :—

Pass Course.

I.—General Psychology.

Hoffding	...	Outlines of Psychology.
Wundt	...	Human and Animal Psychology.
William James	...	Text-book of Psychology.
J. Dunlop Leckley	...	The Nervous System (Longman & Co.).

Preparatory Reading—Students are advised to read Stout's Groundwork of Psychology before joining the regular class.

II.—Experimental Psychology.

Titchener ...	...	Outlines of Psychology.
Külpe ...	...	Outlines of Psychology.
Scripture ...	...	New Psychology.

Laboratory Course—Titchener's Experimental Psychology, Volume I, Part I, and Volume II, Part I.

Honours Course.

I.—General Psychology—Same as in the Pass Course.

II.—Physiological and Comparative Psychology.

Wundt ...	...	Outlines of Physiological Psychology (Volume I).
Ladd ...	...	Elements of Physiological Psychology.
Romanes ...	...	Mental Evolution in Man.
Romanes ...	...	Mental Evolution in Animals.
Lloyd Morgan	...	Comparative Psychology.
Herbert Spencer	...	Principles of Psychology (Volume I).

III.—Experimental Psychology—

In addition to the books recommended for the Pass Course, the following :—

Ziehen	...	Introduction to Physiological Psychology.
Ladd	...	Elements of Physiological Psychology.

N.B.—No text-books are recommended for the guidance of teachers.

SENATE HOUSE, *the 6th January 1913.* G. THIBAUT, *Registrar.*

ORDERS BY THE HONOURABLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

M.A. EXAMINATION, 1915.

ENGLISH.

COMMON PAPERS FOR GROUPS A AND B.

Paper I.—General History of English Literature.

No text-books.

Paper II.—Shakespeare and post-Elizabethan Drama.

Shakespeare ...	... Hamlet; Antony and Cleopatra.
Dryden ...	... All for Love.
Goldsmith ...	... She Stoops to Conquer.
Swinburne ...	... Atalanta in Calydon.

Paper III.—Poetry.

Spenser ...	... Faerie Queene, Books I and II.
Palgrave ...	... Golden Treasury of Songs and Lyrics, Book II.
Milton ...	... Paradise Regained.
Wordsworth	... Sonnets (as in Matthew Arnold's Selections from Wordsworth).
Tennyson ...	... Idylls of the King (except Gareth and Lynette and Merlin and Vivien).

Paper IV.—Prose.

Bacon ...	... Essays.
Burke ...	... Reflections on the French Revolution.
Morley ...	... Studies in Literature.
Carlyle ...	... Past and Present.

GROUP A.

Paper V.—(a) Text-book.

Chaucer and outlines of Historical English Grammar.

Chaucer ...	... The Prologue; the Nonin Prestes Tale; the Tale of the Man of Lawe; Legend of Good Women (Prologue only); House of Fame.

(b) Books recommended for study.

Morris ...	... Historical English Accidence.
Kellner ...	... Historical English Syntax.

Paper VI.

Shakespeare and the Elizabethan Drama.

Paper VII.—Selected Period of Prose.

Chief Prose writings from 1850—1870.

Paper VIII.—Essay or Essays on subjects connected with the course.

No text-books.

GROUP B.

Paper V.—English Language and Literature prior to 1100 A.D.

Sweet ...	... Anglo-Saxon Reader, Part I.

Paper VI.—English Language and Literature from 1100 A.D. to 1500 A.D. including Chaucer.

Morris and Skeat ... Specimens of Early English, Parts I and II.
Skeat ... ... Specimens of English Literature.

Paper VII.—Historical English Grammar, including Elements of Teutonic Philology.

BOOKS RECOMMENDED FOR STUDY.

Morris ... ... Historical English Accidence.
Kellner ... ... Historical English Syntax.
Skeat ... ... Principles of English Etymology, 1st and 2nd Series.
Helfenstiein ... Comparative Grammar of the Teutonic Languages.

Paper VIII.—Essay or Essays on subjects connected with the Course.

No text-books.

GREEK.

Homer ... ... Iliad, Books XIII—XXIV, and Odyssey, Books I—XII.
Theocritus ... ... The whole.
Aeschylus ... ... Prometheus, Agamemnon.
Sophocles ... ... Oedipus Tyrannus, Antigone.
Euripides ... ... Bacchae, Hippolytus.
Aristophanes ... ... Clouds, Frogs.
Herodotus ... ... Book I.
Thucydides ... ... Books VI and VII.
Demosthenes ... ... Oration against Leptines.
Demosthenes ... ... Private Oration "In Reply to Kallikles."
Plato ... ... Republic.
Aristotle ... ... Nicomachean Ethics, Books I—IV.

Permanent subjects.

The following books are recommended :—

(a) Philology of the Greek Tongue and the Elements of Comparative Philology—

Giles ... ... Comparative Philology.
Victor Henry ... Comparative Grammar of Greek and Latin.

(b) General History and Antiquities of Greece—

Bury ... ... History of Greece (larger edition).
Tucker ... ... Life in Ancient Athens (Macmillan Co.).

(c) History of Greek Literature—

Murray ... ... Greek Literature.

LATIN.

Plautus ... ... Rudens, Captivi.
Terence ... ... Adelphi, Phormio.
Lucretius ... .. Books I and V.
Virgil.
Horace.

Juvenal	...	... Satires, omitting 2, 6, 9.
Cicero	...	... Letters (Watson). De Divinatione. In Quintum Caecilium.
Livy	...	... Books V and VI.
Tacitus	...	... Histories.

Permanent Subjects.

(a) Phi...ogy of the Latin Tongue and Elements of Comparative Philology—

Giles	...	... Comparative Philology.
Lindsay	...	... Historical Latin Grammar.

(b) General History and Antiquities of Rome—

Mommsen	...	Roman History.
Greenidge	...	Roman Public Life.

(c) History of Classical Latin Literature—

Mackail	...	... Latin Literature.

SANSKRIT.

The course shall include the following:—

(The books prescribed for the first four papers are common to all the groups.)

Paper I.—(a) Ashtaka I of the Rigveda with Sayana's commentary thereon.

(b) Sayana's Introduction to his commentary on the Rigveda.

Paper II.—Siddhanta-Kaumudi (whole).

Paper III.—(a) Comparative Philology distinguished from Historical Grammar and the Science of language; comparison of languages on the basis of their historical kinship; criteria of kinship and of degrees of kinship among languages; reconstruction of missing parent-tongues on the basis of their historical descendants; classification of languages on the genetic principle as opposed to the principle of morphological development; establishment of the Indo-Germanic speech-family; sound-shifting (vocalic and consonantal) in Sanskrit, Zend, Greek, Latin and Gothic, illustrated by a few apt examples; Grimm's law explained by a few apt examples; Verner's law explained by a few apt examples; ablaut and umlaut explained by a few apt examples; the theory of velar gutturals explained by a few apt examples; the theory of sonant nasals explained by a few apt examples; accentuation in Vedic Sanskrit and in Greek contrasted with accentuation in Early Latin and in Gothic; important roots and radicals common to Sanskrit, Zend, Greek, Latin and Gothic; important organic flexions common to Sanskrit, Zend, Greek, Latin and Gothic; important prefixes and suffixes common to Sanskrit, Zend, Greek, Latin and Gothic; important idioms and constructions common to Sanskrit, Zend, Greek, Latin and Gothic; criteria of an Indo-Germanic tongue; the Indigo-Germanic speech-family distinguished from the Semitic speech-family; Sanskrit compared and contrasted with Finnish, Turkish, Sumerian, Hebrew, Chinese, Aztek, Ba-ntu and Basque; methods of scientific Etymology. Phonetics distinguished from Acoustics; anatomy and physiology of the larynx and the pharynx; breath, whisper, voice and speech; formation and localisation of different vowels and consonants; value of the laryngoscope; value of the linguaphone; pronunciation of the letters of the Sanskrit, Zend, Greek, Latin and Gothic alphabets; phonetic transcription of nomic alphabets; Bell's system of visible speech; Sweet's narrow Romic alphabet; Prince Bonaparte's alphabet; bearing of the Pratisakhyas on Phonetics.

[Marginal notes: ...eral principles and methods of ...ative Philology. / Elements of Phonetics.]

History of the Indo-Germanic family of languages.

(b) History (including description of geographical areas and chronological periods) of (1) the Indo-Iranic speech-group, (2) Armenian, (3) the Hellenic speech-group, (4) Albanian, (5) the Slavo-Lettic speech-group, (6) the Italic speech-group, (7) the Celtic speech-group, and (8) the Germanic speech-group. A short account of the phonology and grammar of (1) Vedic Sanskrit, the Ancient A[illegible]sa, and the Paisachi Bhasha, (2) Classical Sanskrit, Magadhi (Pal[illegible]seni-Maharashtri (Prakrit), (3) the popular Prakritic dialects, [illegible] seven Gaudian languages and their collaterals.

Special knowledge of Sanskrit (Vedic and Classical) and Prakrit.

(c) Sabdasaktiprakasika. Karikas 6—51.

Sabdasaktiprakasika and its bearing on the Science of language.

Paper IV.—Two Essays, (a) dealing w[illegible] some subject connected with the history of Sanskrit literature generally; ([illegible]) dealing with some subject connected with the history of the special departm[illegible]t covered by the group taken up.

Papers V, VI, VII and VIII.—One of the following groups to be selected by the candidate :—

A. (Literature.)

Paper V.—(a) Poetry texts :—

Naishadha Charita ...	Cantos 15, 16 and 17, with Mallinatha's commentary.
Kamandakiya Nitisára ...	([illegible]anda's edition) Chapters 8, 9, 10 and 11 (pages 37—62).
Sukra Nitisára ...	(Jibananda's edition) Chapter 4, pages 507—670).
Mahabharata ...	Rájdharma, Santiparva, Chapters 56—60, 68, 69 and 86—88, Pratap Ray's edition.
Magh	Cantos 14 and 15, with Mallinatha's commentary.

[illegible] Translation from English into Sanskrit.

Pa[illegible] VI.—(a) Drama texts :—

Vik[illegible]rvasi, Malati Madhava, Mrichhakatika, Venisanhara Balaram[illegible]a.

Vararuchi's Prakrit Prakasa as is necessary for the appreciation of the Prakrit passages.

(b) Translation from English into Sanskrit.

Paper VII.—(a) Prose texts :—

Kadamvari ...	Part I.
Harshacharita ...	Chapters 5, 6 and 7.

(b) Unseen passages in Sanskrit Prose for translation into English.

Paper VIII.—(a) Rhetoric and Prosody, namely, Kavyaprakasa, Ekavali, Sarasvati-Kanthabharana, Sahitya-darpana and Pingala's Chhanda Sutras with Halayudha's Vritti.

(b) Unseen passages in Sanskrit Poetry for translation into English.

B. (Vedas.)

Paper V.—(a) Yaska's Nirukta and Pingala's Chhandasutras, with Halayudha's Vritti Pratisakhya of the Rig-Veda, with the commentary of Uvata.

Paper VI.—(a) Aitareya Brahmana with Sayana's commentary.

(b) Simple unseen passages in Vedic Sanskrit for translation into Classical Sanskrit.

[The interpretations of any recognised Indian School will be accepted.]

Paper VII.—(a) Vrihadaranyaka ... Chapters III and IV.
Chhandogya ... „ V, VI, VII and VIII.

(b) Simple unseen Sanskrit passages from any Upanishad for translation into English.

Paper VIII.—(a) Grihya Sutra—Gobhila with commentary.

(b) Translation from English into Sanskrit.

C. *(Mimansa and Smriti.)*

Paper V.—*(a)* Mimansa Sutras with Sabara Bhashya, first six chapters.

(b) Simple unseen Sanskrit passages from any treatise or commentary on the Mimansa Philosophy, such as the Sloka-Vartika and the Tantra-Vartika, for translation into English.

Paper VI.—*(a)* Jaiminiya Nyaya Mala Vistara and Mimansa Nyaya-prakas[illegible]

([illegible]) [illegible]seen Sanskrit passages from any treatise or commentary on the M[illegible] [illegible]ilosophy, such as the Mimansa-Balaprakasa, and the Tupteeka, for translation into English.

Paper VII.—*(a)* Manu Samhita with Kulluka's commentary.

Dharma Sutras of Apastamba a[illegible]d Gautama with Haradatta's commentary.

(b) Grihya-Sutra—Gobhila[illegible]

Paper VIII.—*(a)* Yajna[illegible]kya Sanhita with Vijnanesvara's Mitakshara.

Parsara's Institutes w[illegible]h Madhava's commentary.

(b) Translation from English into Sanskrit.

D. *Vedanta.*

Paper V.—*(a)* Vedantasara (Jacob's Edition, Panchadasi, Vedanta Paribhasha Hastamalaka (with commentary), and Siddhantalesa.

(b) Simple unseen Sanskrit passages from any work on Vedanta Philosophy, such as the Vivaranaprameya-Sangraha, for translation into English

Paper VI.—*(a)* Vedantasutras with Sankara Bhashya.

(b) Translation from English into Sanskrit.

Paper VII.—*(a)* Sribhashya—Chapter [illegible], Part I.

(b) Advaita-Brahma-Siddhi.

Paper VIII.—*(a)* Bhagavadgita and Chhandogya as in Group B.
Munda, Mandukya.
Svetasvataropanishad with Sankara's commentary.

(b) Passages for translation into English from the Anubhashya and t[illegible] Saivabhashya.

E. *(Sankhya and Yoga.)*

Paper V.—*(a)* Sankhyasutras of Kapila, with Vritti of Ani[illegible]dha.

Sankhya-Karika of Iswarakrishna, with Bhashya of Ga[illegible]apada.

(b) Simple unseen Sanskrit passages from any treati[illegible] or commentary on [illegible]e Sankhya Philosophy, for translation into English.

Paper VI.—*(a)* Sankhya [illegible]vachana Bhashya.

Sankhya Sara and Sankhya-Tattva Kau[illegible]di.

(b) Translation from English into Sanskrit.

Paper VII.—*(a)* Yoga Sutras of Patanjali, with Bhashya of Vyasa and Vritti of Bhoja Yoga-Vartika of Vijnana-Bhi[illegible]u.

(b) Simple unseen Sanskrit passages from any treatise or commentary on the Yoga Philosophy, for translation into English.

Paper VIII.—*(a)* Yoga Vasishtha—Chapter on Nirvana, Part II.
Sarbadarsana-Sangraha.
(b) Translation from English into Sanskrit.

F. *(Nyaya and Vaiseshika.)*

Paper V.—*(a)* Nyayasutras of Gautama, with the Bhashya of Vatsyayana, Vartika of Udyotkara, and Vritti of Visvanatha.

(b) Simple unseen Sanskrit passages from any treatise or commentary on the Nyaya Philosophy, for translation into English.

Paper VI.—*(a)* Nyayamanjari of Jayanta Bhatta.

Khandana Khanda Khadya of Sriharsha—Chapter I.

(b) Translation from English into Sanskrit.

Paper VII.—*(a)* Bhasha Parichheda, Siddhanta-muktavali, Kusumanjali of Udyanacharyya with commentary of Ruchhidatta and gloss of Vardamana.

(b) Translation from English into Sanskrit.

Paper VIII.—*(a)* Vaiseshika Sutras of Kanada, with Bhashya of Prasastapada, Nyayakandali of Sridhara and Vritti of Jaynarain.

Saptapadarthi of Sivaditya, with commentary of Yatindramadhava.

(b) Simple unseen Sanskrit passages from any treatise or commentary on the Vaiseshika Philosophy, for translation into English.

G. (General Philosophy.)

Paper V.—(*a*) Sankhyasutras of Kapila with Vritti of Aniruddha.
Sankhya Tattva Kaumudi.
Yogasutras of Patanjali with the Bhashya of Vyasa and Vritti of Bhoja.

(*b*) Simple unseen Sanskrit passages from any work o[illegible]y for translation into English.

Paper VI.—(*a*) Nyayasutras of Gautama with Bhashya of Vatsyayana and Vritti of Viswanatha. Vaiseshikasutras of Kanada, with Bhashya of Prasastapada, and Nyayakandali of Sridhara.

(*b*) Translation from English into Sanskrit.

Paper VII.—(*a*) Vedantasara (Jacob's Edition), Bhagavadgita, Vedantasutras, with Sankara's commentary, Chapter , Parts I and IV; Chapter II, Part II.

(*b*) Translation from English into Sanskrit.

Paper VIII.—(*a*) Nyayaratnamala of Parthasarathi Misra: Mimansa Nyaya Prakasa of Apadeva. Upanishads—Isa, Kena, Katha, Prasna, Munda, Mandukya and Svetasvatara with Sankara's commentary.

(*b*) Simple unseen Sanskrit passages from any work on Philosophy for translation into English.

H. (Prakrit.)

Paper V.—(*a*) Prasna Vyakarana and Vipakasutra.

(*b*) Translation from English into Sanskrit (or Prakrit, at the option of the candidate).

Paper VI.—(*a*) Prakrit portions of the following dramas :—

Sakuntala, Vikramorvasi, Malavikagnimitra, Uttaracharita, Malatimadhava, Mahavira-Charita, Mrichhakatika, Mudrarakshasa, Ratnavali, Karpuramanjari, Venisanhara.

(*b*) Translation from Sanskrit into Prakrit.

Paper VII.—(*a*) Setubandha; Gaudavaho; Kumarapalacharita together with a general knowledge of Prakrita Paingalam.

(*b*) Simple unseen passages in Prakrit for translation into English.

Paper VIII.—(*a*) Prakrit Grammar as in Vararuchi's Prakrita Prakash (Cowell), Chhandah's Prakrita Lakshanam (Hœrnle), Hemchandra (Pischel).

Candidates are also expected to be familiar with the substance of Hœrnle's Grammar of the Gaudian languages.

(*b*) Simple unseen passages in Prakrit for translation into Sanskrit.

I. (Epigraphy and History.)

Paper V.—(*a*) Rájatarangini and its continuations with Stein's Introduction and commentary.

(*b*) Unseen passages in Sanskrit for translation into English.

Paper VI.—(*a*) Inscriptions of Asoka.

(*b*) Early Indian Alphabets.

Paper VII.—*Epigraphia Indica*—Vol. I, Inscriptions Nos. 1, 8 11, 13, 35.
Vol. III, Nos. 8 and 17.
Vol. V, Nos. 2 and 19.
Vol. VI, Nos. 1 and 14.
Vol. VII, No. 6.

Fleet's Corpus Inscriptionum.—Nos. 1—18, 33—37.

Prachina Lekha mala.—The first fifty Lekhas as published in the Kavyamala Journal.

Paper VIII.—(*a*) Ancient Geography of India.

(*b*) Translation from English into Sanskrit.

PALI.

GROUPS A, B AND C, COMMON PAPERS I—IV.

Paper I.

—(a)r.. -Ed. Fausboll, Nepātās VIII—XI.
...oen.thā } Pali Text Society's Edition.
Th..ilo.gāthā }
Paramatthadipani on Theri Gāthā (P. T. S. Edition).

Digha Nikaya—The following six Suttas :—

Brahm..jala Sutta.
Samaññaphala Sutta.
Tevijja Sutta.
Mahāparinibbna Sutta.
Mahāsatipatthana Sutta.
Aganna Sutta.

Sumangala Vilasini—The commentaries on the six abovenamed Suttas (P. T. S. and Rangoon Edition).
Dhammapada—The whole with extracts from Buddha Ghosa's commentary which are given in the Buddhist Text Society's Edition.
Unguttara Nekaya—Tīka Nipātā.

Paper II.

Dhammasangani—Kāmāvacara, Kusala, Niddeso.
Atthasālini—Rangoon Edition, pages 86 to 185.
Nettipakarana—The whole.

Paper III.

Kaccāyana—The whole.
Rūpasiddhi—The whole.
Sanskrit Grammar for the B.A. Pass.
Kātantra—Nāmakalpa only.

Paper IV.

Sanskrit Text for the Intermediate.
Avadāna Kalpalatā—Pallavas 52—65.
Lalita Vistarā—The whole.
Ashvaghosha's Buddacarita—The whole.

GROUP A (LITERARY).

Paper V.

Pischel	... ...	Grammar of the Prakrita Dialects.
Vararuchi	... ...	Prākrita-Prakasa.
E. Müller	... ...	Pali Grammar (Phonology only).
Frankforter	... ...	Handbook of Pali Grammar.
Sayce	... ...	Introduction to the Science of Language.

Paper VI.

Inscriptions of Asoka—(Senart and Bühler).
Vincent Smith's Asoka—(Rulers of India Series).

Paper VII.

Rhys Davids	Buddhist India. Buddhism. American Lectures.

Kern	... ...	Manual of Indian Buddhism.
Hardy	... ...	Manual of Buddhism.
Oldenberg	... ...	Buddha.

Paper VIII.

No text-books prescribed.

GROUP B (PHILOSOPHY).

Paper V.

Abhidhammattha Sangaha	The whole.
Vibhāvani Tika ...	Rangoon Edition—The whole.
Vibhanga	Whole (Rangoon Edition).
Sammohavinodani Atthakathā.	Whole (Rangoon Edition).
Bodhicaryavatara ...	Whole (La Valee Poussin's Edition).
Nyāyavindutīkā ...	Whole.

Paper VI.

Nāgārjuna's Madhyamika Karika with Vritti (Edition published in the Bibilotheca Buddhica).
Pramāna-naya-tatvālokālankāra.
Dignaga—Pramāna—Sammuchchaya.

Paper VII.

Atmatatvaviveka—Fascidulus 1 (Text only).
Sarvadarsanasangraha ... ... } The portions which deal with
Shatdarshana—Samuccaya (Ed. Suali) } Buddhism.
Sankara-bhāshya—Adhyāya 2, Pāda 2, Aphorisms 18 to 32, dealing with Buddhism.
Udyotkara's Naya-Vartika—Adhaya I—Ahnika I Adhyaya III—Ahnika I. (Aphorisms 1—3.)

Paper VIII.

No books prescribed.

GROUP C (EPIGRAPHICAL).

Paper V.

Mahavamsa—Chapters XXI—XXXVII with Tika.

Paper VI.

Inscriptions of Asoka ...	Senart and Bühler.
Bühler	Indian Palæography and Epigraphy, seventeen Tables for Indian Palæograhy.p

Paper VII.

Epigraphia Indica—Vol. I, Inscriptions VIII, XX, XXII, XXX, XXXV.
Vol. II, „ I, VIII, XXI.
Vol. III, „ XXXVII, XL, XLVI.
Vol. IV, Inscription XXIX.

Fleet's Corpus Inscriptionum Indicarum—Vol. III—
The Inscriptions of Samudragupta, Chandragupta, II.
Skandagupta, Viswavarman, Kumaragupta, Maharaja Hastin, Jayanatha, Sarvanatha.

The Junagarh Inscription—Rudradámana.

Paper VIII.

Cunningham's Ancient Geography of India with additions and corrections by more recent scholars.

ARABIC.

1. Kitabu'-l-Aghani, Vol. IV—

    (1) from middle of page 17 to middle of page 34,

    (2) from page 74 to page 98.

2. Yatimatu'd-Dah, Vol. IV, Chapter V—Fidhikri Abi'-l-Fadhli'l-Hama[illegible] 167—204.

3. [illegible] the commentary of Zamakhshari—The whole of Surat-al Imran.

4. Mishkatu'l-Masabih—

    (1) Kitabu'l-Imaati Wa'l-Qadha.

    (2) Kitab'l-Adab.

5. Isharat of Avicenna (Teheran Edition)—The portion on Sufism.

6. Futuhu'l-Buldan of Baladhiri—From page 152 to the end of page 240.

7. Mufassal of Zamakhshari—Al-Qismu'l-Awwal fi'-l-Asma' and Al-Qismu'th-Thalith fi'l-Huruf.

8. Fara'id of Mulla Mahmud—Ilmu'l-Ma ani. (The first part only is obtainable in the market. The portion fixed is to be found in this part.)

PERSIAN.

Prose.

1. Akhlāq-i-Jalālī.

2. Hadā'iotul Balaghat of Samsuddin Faqir. (Newal Kishore Edition, the first and second Hadiquahs.)

3. Ruqiat Qāim-Maqām.

4. Tazkirah-i-Dawlat Shahi, edited by E. G. Browne, London, 1901—The whole.

5. Tazkirah-i-Awfi or Kitab-i-Lubub-ul-Albab of Muhammad Awfi, edited by E. G. Browne and Mirza Muhammad of Qazwin, London 1[illegible] Part II.

Poetry.

1. The Hadīqah of Hakīm Sānai, Newal Keshore Edition—1885-87—Chapters I, III and IV.

2. Dīwān-i-Nasīr, Khusroaw, Cawnpur Edition—The whole.

3. Hāfiz.

[illegible] Khāqānī.

MENTAL AND MORAL PHILOSOPHY.

History of Ancient European Philosophy.

Paper I.

The following books are recommended :—

Erdmann	...	... History of Philosophy.
Ferrier	...	... Lectures on Greek Philosophy.
Zeller	...	... Plato
		or
Zeller	...	... Aristotle.

Students will be expected to have a special knowledge of the systems of either Plato or Aristotle, and to show an acquaintance with the following special texts :—

Either

Plato's Republic

or

Aristotle's Metaphysics.

MEDIÆVAL AND MODERN EUROPEAN PHILOSOPHY.

Paper II.

The following books are recommended :—

Erdmann ...	... History of Philosophy.
Adamson ...	... Development of Modern Philosophy.

Students should be expected to have a special knowledge of the system of Kant.

Outlines of Indian Philosophy.

The following books are recommended :—

Max Muller ...	... Six Systems of Indian Philosophy.
Deussen ...	... Philosophy of the Upanishads.
Rhys Davids	... Hibbert Lectures on Indian Buddhism.
Madhavacharyya	... Sarvadarsana Sangraha (Cowell and Gough). [Charvaka, Baudha, Arhata, Ramanuja, Vaiseshika, Nyaya, Sankhaya, and Patanjali Systems.]
Sankara ...	... Commentary on the Vedanta Sutras, Second Adhyaya. Padas I and II only (Thibaut).

(i) PSYCHOLOGY.

The following books are recommended :—

James ...	... Principles of Psychology.
Sully ...	... Human Mind.
Wundt ...	... Outlines of Psychology.
Herbert Spencer	... Principles of Psychology.
Stout ...	... Analytic Psychology.
Ladd ...	... Elements of Physiological Psychology.
Lloyd Morgan	... Comparative Psychology.

(ii) LOGIC.

Students are allowed to take up any *one* of the following two alternati courses in Logic :—

(*a*) Logic as Epistemology and Inductive Logic or Methodology,

or

(*b*) Logic as Metaphysics and Dialectic.

The following books are recommended :—

(*a*) *Logic as Epistemology and Inductive Logic or Methodology*

Lotze ...	... Logic.
Sigwart ...	... Logic.
Mill ...	... System of Logic.
Hobhouse ...	... Theory of Knowledge.
Venn ...	... Empirical Logic.
Jevons ...	... Princples of Science.

(*b*) *Logic as Metaphysics and Dialectic.*

Kant ...	... Critique of Pure Reason.
Fichte ...	... The Science of Knowledge, translated A. E. Troeger, with a preface by W. Harris (London, Trubner & Co.).
Hegel ...	... Wallace's "Logic of Hegel" and "Prole gomena."
Stirling ...	... Secret of Hegel.
W. T. Harris	... Logic of Hegel.
McTaggart ...	... Studies in Hegelian Dialectic.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 9th January 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th January 1913.

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.			In England.		In Transit between India and England.		Securities (Purchase Price).		Total.	Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under Coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs (b)	Rs	
Calcutta	3,45,33,150	25,26.90.940	28.72 24.090	2.20 99.328	2 94,97 658	21 77 362	10,95.00 000	...	...	60 00.000	9.99.99.946	4,00.00,000	30.92,74.294	(a) Nominal value—Rs. 10,20,81,500
Cawnpore	...	2,37,66,965	2,37 66,965	1.21.30 435	1.56 03.105	...	...	...	...	...	...	...	2.77.33,540	(b) Nominal value—Rs. 4,69,26,571
Lahore	...	3,01,30,295	3,01.30,295	51.06.713	1 28.57.340	..	...	...	...	...	...	...	1.79,64.053	
Bombay	4,45,61,900	12,47,25,800	16,92.87,700	2.46.15.885	18.80,58 360	1 03 74 750	...	...	...	...	...	...	22,30,48,995	
Karachi	...	1,21,83,080	1,21,83.080	30.16.340	10.79,670	...	...	...	...	...	...	...	40,96,010	
Madras	1,16.45 825	7,39,40,775	8,55.86,600	2,04.33.935	1.57 40 340	...	..	...	...	...	...	...	3,61,74,275	
Rangoon	...	5,22.89.955	5.22.89.955	2,47.44,[illegible]	1.28,44,535	...	...	...	...	...	...	...	3.85.88,553	
	9,07,40,875	56,97,27.810	66.04.68.685	11 21.46.654	27.66.81.008	1.25 52.112	10.95.00,000	...	..	60,00.000	9,99,99.946	4,00,00,000	65,68.79,720	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			45.06,965	*Deduct*—Amount due on Bills drawn by one Circle on another									9,18.000	
Total Circulation Rs.			65,59,61,720								Total Reserve	Rs.	65,59,61,720	

There was no transfer of Gold between the Paper Currency Reserve and the Gold Standard Reserve during the week ending 7th January 1913.
The Silver held in the Gold Standard Reserve amounted on the 7th January 1913 to 5.78 lakhs in coined rupees.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1st TO 7th JANUARY 1913.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.														Coinage of British Dollars.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.												
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	...	2	...	2	34	...	34	[illegible]	287	24	57	1	378	...	...	...	...	...	...
Bombay†	37	...	...	37	27	...	27	1	291	54*	30	8	384	...	...		...	...	...

* Exclusive of 91 of purchased silver brought on the Mint premises but not yet received.
† Silver tendered against Exchange of Mexican dollars but not brought to account . 8
Koris received from Junagadh State but not brought to account 12

HIS MAJESTY'S MINT;
Calcutta, the 10th January 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for October 1912 and of the Budget Estimate for the year 1912-13.

Revenue and Receipts.	Budget Estimate for 1912-13. Imperial.	Special.	Total.	Receipts in October 1912.	Receipts from 1st April 1912 to 31st October 1912. Imperial.	Special.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue	...	21,22,000	21,22,000	9,312	...	10,81,353	10,81,353
II.—Opium	...	23,000	23,000	2,938	...	24,781	24,781
IV.—Stamps	...	5,47,000	5,47,000	48,520	...	3,28,406	3,28,406
V.—Excise	...	3,25,000	3,25,000	24,745	...	2,21,405	2,21,405
VI.—Provincial Rates	...	3,000	3,000	1,747	...	1,748	1,748
VII.—Customs	...	...	...	...	2	...	2
VIII.—Assessed Taxes	5,000	1,34,000	1,39,000	23,257	2,515	92,532	95,047
IX.—Forest	...	2,00,000	2,00,000	76,796	...	1,36,197	1,36,197
X.—Registration	...	41,000	41,000	3,238	...	22,569	22,569
XI.—Tribute from Native States	...	...	...	...	...	...	...
XII.—Interest	20,000	...	20,000	719	3,931	...	3,931
XVIA.—Law and Justice—Courts of Law	...	1,16,000	1,16,000	9,777	...	56,506	56,506
XVIB.— Ditto —Jails	...	24,000	24,000	3,344	...	14,650	14,650
XVII.—Police	...	24,000	24,000	1,857	...	22,858	22,858
XIX.—Education	...	1,000	1,000	56	...	419	419
XX.—Medical	...	...	...	10	...	159	159
XXI.—Scientific and other Minor Departments	...	7,000	7,000	57	...	1,123	1,123
XXII.—Receipts in aid of Superannuation, etc.	...	20,000	20,000	1,170	...	8,921	8,921
XXIII.—Stationery and Printing	...	16,000	16,000	2,603	...	11,318	11,318
XXV.—Miscellaneous	...	1,42,000	1,42,000	13,626	...	45,293	45,293
XXIX.—Irrigation—Major Works—Direct Receipts	3,75,000	4,36,000	8,11,000	96,502	2,15,790	2,15,790	4,31,580
XXX.—Irrigation—Minor Works and Navigation	...	...	...	...	...	...	...
XXXI.—Civil Works	...	1,41,000	1,41,000	11,075	...	67,667	67,667
TOTAL REVENUE AND RECEIPTS	4,00,000	43,22,000	47,22,000	3,31,319	2,22,238	23,53,695	25,75,933
Add—Debt Accounts	...	...	...	50,28,192	...	...	3,70,79,706
TOTAL	...	...	...	53,59,531	...	...	3,96,55,639
Opening Cash Balance	...	...	...	(b) 17,52,271	...	...	(a) 14,67,072
GRAND TOTAL	...	...	...	71,11,802	...	...	4,11,22,711

(a) On 1st April 1912. (b) On 1st October 1912.

H. N. HESELTINE,
Officiating Accountant General, Punjab.

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB,
LAHORE;
The 6th January 1913.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for October 1912 and of the Budget Estimate for the year 1912-13.

EXPENDITURE.	Budget Estimate for 1912-13.			Disbursement in October 1912.	Disbursement from 1st April 1912 to 31st October 1912.		
	Imperial.	Special.	TOTAL.		Imperial.	Special.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	12,000	12,000	24,000	4,161	8,515	8,516	17,031
2.—Assignments and Compensations	9,000	9,000	18,000	268	5,335	5,334	10,669
3.—Land Revenue	4,18,000	2,67,000	6,85,000	72,659	2,17,663	1,57,297	3,74,960
6.—Stamps	11,000	11,000	22,000	1,166	4,344	4,345	8,689
7.—Excise	8,000	8,000	16,000	662	3,195	3,194	6,389
10.—Assessed Taxes	1,000	...	1,000	107	316	316	632
11.—Forest	50,000	50,000	1,00,000	5,526	21,000	20,999	41,999
12.—Registration	6,000	5,000	11,000	648	3,137	3,137	6,274
13.—Interest on Ordinary Debt	...	...	...	...	...	...	...
14.—Interest on other obligations	...	...	...	...	...	...	...
18.—General Administration	2,35,000	1,12,000	3,47,000	32,133	1,25,451	47,834	1,73,285
19A.—Law and Justice—Courts of Law	4,41,000	1,93,000	6,34,000	54,434	2,30,790	1,13,730	3,44,520
19B.— Ditto —Jails	74,000	75,000	1,49,000	11,444	43,687	43,687	87,374
20.—Police	8,13,000	8,12,000	16,25,000	1,29,850	4,65,625	4,65,625	9,31,250
22.—Education	1,02,000	1,02,000	2,04,000	9,564	69,630	69,631	1,39,261
23.—Ecclesiastical	41,000	...	41,000	2,489	22,707	...	22,707
24.—Medical	1,61,000	1,48,000	3,09,000	9,875	65,822	56,526	1,22,348
25.—Political	16,65,000	15,02,000	31,67,000	2,28,237	8,36,804	7,76,166	16,12,970
26.—Scientific and other Minor Departments	41,000	41,000	82,000	4,587	19,733	17,427	37,160
27.—Territorial and Political Pensions	62,000	...	62,000	2,223	26,699	...	26,699
28.—Civil, Furlough and Absentee Allowances	...	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	65,000	65,000	1,30,000	72,463	41,008	41,008	82,016
30.—Stationery and Printing	64,000	65,000	1,29,000	5,462	20,353	20,353	40,706
32.—Miscellaneous	14,000	13,000	27,000	1,783	10,066	10,065	20,131
33.—Famine Relief	...	...	...	...	...	...	...
36.—Reduction or Avoidance of Debt	...	...	...	...	...	...	...
42.—Major Works—Working Expenses	5,70,000	2,38,000	8,08,000	25,623	65,589	65,590	1,31,179
43.—Minor Works and Navigation	29,000	29,000	58,000	4,449	6,069	6,068	12,137
45.—Civil Works	13,89,000	13,72,000	27,61,000	1,37,105	4,92,104	4,92,104	9,84,208
TOTAL EXPENDITURE	62,81,000	51,29,000	1,14,10,000	7,56,821	28,05,642	24,28,952	52,34,594
Add—Debt Accounts	...	...	...	50,06,175	...	...	3,45,39,311
TOTAL	...	...	...	57,62,996	...	...	3,97,73,905
Balance on 31st October 1912	...	...	...	13,48,806	...	...	13,48,806
GRAND TOTAL	...	...	...	71,11,802	...	...	4,11,22,711

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB,
LAHORE:

H. N. HESELTINE,
Officiating Accountant General, Punjab.

MILITARY WORKS SERVICES.

List of Government Promissory Notes in the custody of the Comptroller General on the 31st December 1912, deposited through the Examiner of Accounts, Military Works Services, under Civil Account Code, Volume I, Articles 164—166.

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT.						Name of officer to whom interest is sent.
		3½ per cent. of 1854-55.	3½ per cent. of 1865.	3½ per cent. of 1842-43.	3½ per cent. of 1900-01.	3 per cent. of 1896-97.	TOTAL.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Gopal Chandra Mookerjee, Cashier, Presidency District, Military Works Services	500	1,000	...	...	...	1,500	
2	Rakhal Dass Shome, Store-keeper, Presidency District, Military Works Services	...	100	...	...	...	100	
3	Endowment of Monuments, Barrackpore Cemetery, Military Works Services	...	500	...	...	...	500	
4	Endowment of Monuments, Calcutta Cemetery, Military Works Services	...	2,800	...	...	...	2,800	
5	Endowment of Monuments, Dum-Dum Cemetery, Military Works Services	...	500	...	...	...	500	
6	Endowment of Monuments, Dinapore Cemetery, Military Works Services	...	1,000	...	...	...	1,000	
7	Abhoy Churn Ghosh, Cashier, Barrackpore, Military Works Services	...	2,000	...	...	...	2,000	
8	Noresh Chunder Sarcar, Storekeeper Barrackpore, Military Works Services	...	...	...	500	...	500	
9	Din Dayal, Cashier, Rawalpindi, Military Works Services	..	500	...	...	...	500	
10	Bene Pershad, Cashier, Jubbulpore, Military Works Services	...	1,000	...	...	...	1,000	
11	Endowment of Monuments in Saugor Cemetery, Military Works Services	...	500	...	...	...	500	
12	Kedar Nath, late Cashier Allahabad, Military Works Services	...	1,000	...	...	...	1,000	
13	Hurjeevan Lall, Cashier, Meerut, Military Works Services	...	1,000	...	...	...	1,000	
14	Byramji Jamsetjee Jagus, Cashier, Mhow, Military Works Services	...	...	500	...	...	500	Examiner of Accounts, Military Works Services.
15	Krishnarao Vasudeo Ajinkya, Cashier, Bombay, Military Works Services	..	..	...	...	1,000	1,000	
16	Mr. P. N. D'Silva, Storekeeper, Bombay, Military Works Services	...	..	...	500	...	500	
17	Messrs. Anand Joltha & Sons, Contractors, Military Works Services	...	...	..	1,000	...	1,000	
18	Messrs. Jivaji Sorabjee & Co., Auctioneers, Military Works Services	1,000	...	...	...	...	1,000	
19	Chota Lall, Cashier, Bareilly District, Military Works Services	...	900	...	...	...	900	
20	Endowment of Monuments in Rosa Cemetery, Military Works Services	...	...	200	...	..	200	
21	T. Venkannah, Storekeeper, Secunderabad District, Military Works Services		1,000	..	...	...	1,000	
22	Sachda Nand, Cashier, Secunderabad District, Military Works Services	2,000	...	...	...	...	2,000	
23	Mr. Balkrishna Shanker Cashier, Poona District, Military Works Services	1,000	..	...	...	...	1,000	
24	Mr. Ganga Ram Vithoba Hentlire, Storekeeper, Military Works Services	...	...	...	500	...	500	
25	Bhagirath Shanker, Cashier, Ahmednagar District, Military Works Services	1,000	...	...	..	...	1,000	
26	Nilkanth Gopal, Storekeeper, Poona District, Military Works Services	...	...	500	...	...	500	
27	Umrao Singh, Storekeeper, Mhow District, Military Works Services	...	500	...	..	...	500	
	TOTAL	5,500	14,300	1,200	2,500	1,000	24,500	

A. F. G. SCOTT,
for Examiner of Accounts, Military Works Services.

SUPPLY AND TRANSPORT CORPS NOTICE No. 17.

Sealed tenders for the undermentioned supplies will be received and opened by the Deputy Assistant Director of Supplies, IV (Quetta) Division in Karachi, at 12 noon on the dates noted against them :—

Articles.	Stations where required	Approximate requirements.	Period.	Earnest-money deposit.	Date of opening tenders.
				Rs.	
Mineral Grease	Quetta	As provided for in the schedule.	From 1st April 1913 to 31st March 1914.	20	27th January 1913.
	Karachi			10	
Material for repair of gear carts, etc.	Karachi			[illegible]	
Miscellaneous articles for repair of equipment of different arms of service.	Karachi			20	28th January 1913.
	Hyderabad			15	
Boat and Tonnage	Karachi			125	
Firewood	Karachi			400	29th January 1913.
Firewood	Hyderabad			200	

2. Forms of tenders and schedules and all further particulars can be obtained on application from the Officer in Charge, Supplies, Karachi, up to 2 P. M. on the dates previous to those fixed for opening tenders and from the Deputy Assistant Director of Supplies, Quetta, four days previous to dates fixed for opening tenders in Karachi—Sundays and holidays excepted.

3. No tenders will be received except on forms obtainable from the above officers on payment of Re. 1 per set of tender form issued.

H. F. E. MACMAHON, Captain,
Deputy Assistant Director of Supplies,
4th (Quetta) Division.

QUETTA,
The 4th December 1912.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 1 OF 1913.

In the matter of M. K. Arjun Pillai, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. K. Arjun Pillai, butler of No. 28, 35th Street, Rangoon, on the 2nd day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. K. Arjun Pillai.

J. HORMASJI,
Registrar.

RANGOON;
The 2nd day of January 191[illegible]

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 2 OF 1913.

In the matter of Sim Po Tsaing, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Sim Po Tsaing, clerk, residing at No. 63, Canal Street, Rangoon, on the 2nd day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Sim Po Tsiang.

J. HORMASJI,
Registrar.

RANGOON;
The 3rd day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 3 OF 1913.

In the matter of Kalidas Parpiya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Kalidas Parpiya, merchant of No. 59, Pazundaung Mill Road, Rangoon, on the 3rd day of January 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Kalidas Parpiya.

J. HORMASJI,
Registrar.

RANGOON;
The 4th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 4 OF 1913.

In the matter of Adi Nath Chowdhery of No 86, Merchant Street, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Adi Nath Chowdhery carried on business under the style and name of Eastern Medical Hall at No. 90, Merchant Street, Rangoon, on the 3rd day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Adi Nath Chowdhery.

J. HORMASJI,
Registrar.

RANGOON:
The 4th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 145 OF 1912.

In the matter of Soolaman Ahmed, broker of No. 310, 12th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Soolaman Ahmed, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of January 1913.

Sd. (Illegible.)
Registrar.

RANGOON;
The 7th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 146 OF 1912.

In the matter of Ahmed Adam, unemployed of No. 8, Brooking Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Ahmed Adam an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 7th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 152 OF 1912.

In the matter of Maung Ba Yi, Clerk of No. 32, Keypadaindan quarter, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Maung Ba Yi an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 8th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 9th day of January 1913.

AGENT TO THE GOVERNOR-GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 9th January 1913.

No. 41-B.—In exercise of the powers conferred by the Notification of the Government of India in the Foreign Department No. 865-I.B., dated the 14th November 1912, the Agent to the Governor General in Central India hereby authorises Captain H. R. Lawrence, Assistant Political Agent in Bundelkhand, to exercise within the limits of the cantonment and civil lines of Nowgong and under the control of the Political Agent, the powers of an Additional Sessions Judge as described in the Code of Criminal Procedure, 1898.

D. G. MACKENZIE,
for First Assistant to the Agent to the Governor General in Central India.

CENTRAL INDIA ADMINISTRATION.—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

LOCAL ADMINISTRATION'S ORDERS.

Dated Indore, the 14th January 1913.

No. 215.—Major S. G. Rivett-Carnac, R.E., Executive Engineer, Indore Division, has been relieved of his duties on the afternoon of the 13th instant by Mr. F. J. Tarleton, Assistant Engineer, who will be in charge of Indore Division in addition to his own duties, as a temporary measure.

W. B. STARKY,
Secretary in the Public Works Department, Central India.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 7th January 1913.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,85,00,000	0	0
Public Deposits at Head Office .	84,05,314	13	11	2,18,74,875	11	10
Public Deposits at Branches	1,34,69,560	13	11			
Other Deposits at Head Office and Branches . . .				16,73,03,355	13	3
Bank Post Bills, etc. . .				15,72,570	7	4
Sundries				15,81,955	4	7
RUPEES .				23,08,32,757	5	0

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				2,09,46,275	0	0
Other authorized Investments				91,04,088	0	0
Loans on Government and other authorized Securities .				4,18,37,681	6	9
Accounts of Credit on Government and other authorized Securities				5,25,16,640	4	10
Bills discounted and purchased				8,81,10,215	10	2
Balances with other Banks .				17,97,759	4	6
Bullion				...		
Dead Stock				24,92,751	6	6
Stamps				12,729	15	8
Sundries				7,19,264	8	10
				16,75,37,350	8	7
Cash and Currency Notes at Head Office	*2,77,50,140	5	8	6,32,95,407	1	5
Cash and Currency Notes at Branches	†3,55,45,266	12	2			
RUPEES .				23,08,32,757	5	0

* Includes Sovs. & ½ Sovs., value	Rs. 15,62,265	0	0
† Do. do. do.	Rs. 12,83,377	8	0
	Rs. 28,45,642	8	0

BANK OF BENGAL;
Calcutta, 9th January 1913.

H. MITCHELL,
Chief Accountant.

By order of the Directors,
L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 32·00.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 10th January 1913.

No. 7.—The services of 4th Class Assistant Surgeon R. F. Mackenzie, I.S.M.D., are placed at the disposal of the Director, Indo-European Telegraph Department, for employment on I. G. T. S. "Patrick Stewart" with effect from the 5th November 1912.

The 11th January 1913.

No. 8.—The services of the undermentioned Sub-Assistant Surgeons are placed at the disposal of the Surveyor-General of India, with effect from the dates noted against their names :—

No. 855, 1st class Ramparsad Sharma, 6th November 1912.

No. 1104, 2nd class Mathura-das, 12th November 1912.

The 13th January 1913.

No. 9.—The services of 3rd class Assistant Surgeon W. C. W. Fordham, I.S.M.D., are placed at the disposal of the Director, Royal Indian Marine, with effect from the 15th December 1912.

No. 10.—The services of 4th class Assistant Surgeon A. R. D'Abreu, I.S.M.D., are placed at the disposal of the Government of the Punjab, for temporary civil employment with effect from the 13th December 1912.

B. SETON, Lieut.-Col., I.M.S.,
for Director-General, Indian Medical Service.

ORDERS BY THE HONOURABLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Mount Abu, the 9th January 1913.

No. 40-131.—In connection with the reorganisation of the Government College and High School at Ajmer the following appointments are made with effect from the 1st October 1912:—

r. A. Miller, M.A., is appointed Vice-Principal and 1st Professor on Rs. 400 a month. He acted as Principal and Inspector up to the 5th November 1912 during the absence of Mr. E. F. Harris on leave.

Mr. Vaman Narain Godbole, M.A., is appointed 2nd Professor on Rs. 200—10—250. He acted as Vice-Principal and 1st Professor from 1st October to 5th November 1912.

Mr. Bishambher Prasad Mathur, M.Sc., is appointed 4th Professor on Rs. 150—10—200. He acted as 2nd Professor from 1st October to 5th November 1912.

Mr. Syed Raza Husain, B.A., acted as 4th Professor on Rs. 100 a month from 1st October to 5th November 1912.

Mr. Parbhu Dayal, M.A., is appointed 5th Professor on Rs. 150—10—200 on probation for 1 year with effect from the date on which he joins.

P. Damodar Dass is appointed 6th Professor on Rs. 100—10—150 and granted furlough, preparatory to retirement, for one year and nine months with effect from the 1st October 1912.

P. Bhava Dutta, Head Pandit of the Government High School, is appointed to act as 6th Professor during Pandit Damodar Das' absence on leave or until further orders.

M. Syed Abdul Wahid, M.A., is appointed 7th Professor on Rs. 100—10—150. He is to remain on deputation to the Mayo College, Ajmer, until the 31st December 1913.

M. Abid Husain, Head Molvi of the Government High School, is appointed substantive *pro tempore* 7th Professor on Rs. 100 during M. Syed Abdul Wahid's deputation or until further orders.

Babu Binodi Lal Mukerji, M.A., 2nd Master, is appointed substantive *pro tempore* Head Master of the Government High School, Ajmer, on Rs. 250—30—400.

By order,

W. H. J. WILKINSON,

First Assistant to the Hon'ble the Chief Commissioner, Ajmer-Merwara.

ORDERS BY THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 9th January 1913.

No. 107.—Assistant Surgeon Ishan Tosh Mittra, lately in charge of the Victoria Hospital at Bharatpur, is granted privilege leave for three months, combined with leave on medical certificate for one year and eight months, with effect from the 3rd October 1911.

This office notification No. 1887, dated the 28th May 1912, is cancelled.

By order,

W. H. J. WILKINSON,

First Assistant Agent to the Governor-General, Rajputana.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 11th January 1913.

No. 286-Home.—The following return of deaths registered in the Province of Delhi for the half month ending 31st December 1912 is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	*13	14			15
Name of Rural Circles in the District.	Deaths registered in previous half month.	Total in present half month.	Deaths registered in the half month.										Infants under one year of age.			Remarks.
			Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	
P. S. Alipur . .	65	65	...	2	...	47	...	12	...	..	4	...	3	11	14	
Nangloi . .	53	52	...	...	...	45	...	[illegible]	...	...	...	...	10	9	19	
Najafgarh . .	91	72	...	...	...	40	1	27	...	...	4	1	5	11	16	
Subzimundi . .	12	7	..	...	..	6	...	...	...	...	1	...	...	2	2	
Paharganj . .	10	13	...	...	...	13	...	...	...	...	...	...	...	1	1	
Mehrauli . .	42	39	..	...	...	27	...	11	...	...	1	...	6	4	10	
Total .	273	248	...	2	...	178	1	57	...	...	10	1	24	38	62	

* *Note.*—The totals of columns 4 to 12 should tally with the total of column 3. Measles and chicken-pox should be included in "all other causes" and also shown separately in column 13.

The 11th January 1913.

No. 288-Rev.—The following table of rainfall recorded at stations in the Province of Delhi for the month of December 1912 is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Station.	1st.	2nd.	3rd.	4th.	5th.	6th.	7th.	8th.	9th.	10th.	11th.	12th.	13th.	14th.	15th.	16th.
Mehrauli	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Delhi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

1	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Station.	17th.	18th.	19th.	20th.	21st.	22nd.	23rd.	24th.	25th.	26th.	27th.	28th.	29th.	30th.	31st.
Mehrauli	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Delhi	...	...	0·02	...	...	...	...	...	...	...	...	...	...	...	...

1	33	34	35	36	37	38	39	40
Station.	Total.	Number of rainy days.	Average number of rainy days.	Total rainfall for the month.	Average rainfall for the month.	Heaviest rainfall during the month.	Total rainfall from October up to December 1912.	Average rainfall from October up to December 1912.
Mehrauli	...	...	0·8	...	0·50			0·65
Delhi	0·02	...	1·1	0·02	0·43	0·02	0·03	0·92

The 13th January 1913.

No. 319-Revenue.—Whereas it appears to the Chief Commissioner of Delhi that land is required by Government for a public purpose, namely for a diversion of the line at mile 5 on the Delhi-Ambala-Kalka Railway and for doubling the line between Subzimandi and Wazirpur, it is hereby declared that the undermentioned land is required for the said purpose. This declaration is made under the provisions of Section 6 of Act I of 1894, and under Section 7 of the said Act the Deputy Commissioner of Delhi is hereby directed to take order for the acquisition of the said land.

Specification of land.

1	2	3	4	5	6
District.	Tahsil.	Mouzah.	Area.	Boundaries.	Place where the plan may be inspected.
Delhi.	Delhi.	Azadpur	4·48	North and South. Railway land.	Offices of the Deputy Commissioner, Delhi, and District Engineer, East Indian Railway, Delhi.
		Malakpur Chhaoni	1·91		
		Bharaula	0·27	Remainder villagers land.	

The 16th January 1913.

No. 421.—With reference to Notification No. 69, dated the 18th of October 1912, and under the provisions of Section 7 (2) of Act III of 1911 (the Punjab Municipal Act, 1911), the Chief Commissioner is pleased to revise the boundaries of the Municipality of Delhi, in the Province of Delhi, by excluding from the Municipality the area situated within the boundaries specified in the Schedule of this Notification.

Schedule.

North.—The village lands of Mauza Timarpur.

South.—Part of Municipal Bela, City wall from Water Bastion to Phuta Gate, Grand Trunk Road.

East.—The River Jumna.

West.—The Cavalry Cantonment, Hindu Rao's estate.

No. 422.—In accordance with the provisions of Section 241, sub-section (1) of Act III of 1911 (the Punjab Municipal Act, 1911), the Chief Commissioner is pleased to declare that within the limits of Delhi Civil Station in the Province of Delhi as defined in the annexed Boundary Schedule, improved arrangements are required with respect to all the matters mentioned in Section 52 of the said Act.

Boundary Schedule of Delhi Civil Station.

North.—From Junction of Parade Road and Prince's Road to a point on Kingsway south of Dahirpur thence along latter to the Najafgarh Drain thence along latter to the point where the Barari Nullah falls into the river.

West.—From the Phuta Gate along the Grand Trunk Road to Junction of Malkaganj Road thence along latter to a point south of the General's Mound thence to the Junction of the Najafgarh Cut and Grand Trunk Road thence along latter to a point south of Mobarik Bagh thence along Prince's Road to Junction of latter with Parade Road.

South.—From the Water Bastion of the City Walls to the Phuta Gate.

East.—A line drawn from the Water Bastion of the City Walls thence to the north-east corner of Kudsia Bagh thence east to the river thence north along the river bank to a point north of Wazirabad.

Note.—From the area thus described is to be excluded the area marked by boundary pillars as Cantonment area.

No. 423.—Under the provisions of Section 242 (*1*), clauses (*d*) and (*e*) of Act III of 1911, (the Punjab Municipal Act, 1911), the following Committee has been appointed by the Chief Commissioner to provide for the assessment, recovery and expenditure of the taxation levied in the Notified Area of Delhi Civil Station in the Province of Delhi and for the preparation and maintenance of proper accounts of the same :—

President.

Lieut.-Colonel H. W. G. Cole, I.A., C.S I.

Members.

The Officer Commanding the Station Delhi.
The Additional Civil Surgeon, Delhi.
Mr. F. C. Waller.
Lala Raj Narain.

Secretary.

Mr. H. K. Briscoe, I.C.S.

The term of office of the President, if not appointed *ex-officio*, and such members as are not appointed *ex-officio* will be three years.

No. 424.—Under the powers vested in the Local Government by Section 242 (*1*), clauses (*b*), (*e*) and (*f*), Act III of 1911 (the Punjab Municipal Act, 1911), the Chief Commissioner is pleased to extend the following Sections of the said Act and the following Rules to the Notified Area of Delhi Civil Station and to declare that the provision of the said sections and rules shall come into force therein from the date of this Notification.

Sections.

All sections, so far as may be, of the said Act, except that, in supersession of Sections 200 and 201 (*1*) of the said Act, the Chief Commissioner may, by notification, direct that all or any of the bye-laws made under the said Act which have been in force in the Delhi Municipality shall, with such exceptions and adaptations as may be considered necessary, apply to the Notified Area of the Delhi Civil Station.

Rules.

All rules made by the Government of the Punjab under Section 240 (*1*), clauses (*j*), (*k*), (*o*), (*r*), (*t*), (*u*), and (*v*) of the Punjab Municipal Act, 1911, such rules to apply to the Notified Area and Notified Area Committee in the same way as they apply to Municipalities and Municipal Committees.

No. 425.—Under the provisions of Section 242 (*1*), clause (*a*) and Section 61 of Act III of 1911 (Punjab Municipal Act, 1911), the following taxes are imposed by the Chief Commissioner in the Notified Area of Delhi Civil Station, *viz.* :—

(*1*) Under Section 61 (B) (*a*) (*1*) of the said Act,

a house tax at the rate of Rs. 3-2 per cent. on the annual rentals of all buildings within the limits of the Notified Area.

(*2*) Under Section 61 (B) (*e*) of the said Act,

a tax at the following rates on all vehicles kept within the limits of the Notified Area, *viz.* :—

(*1*) On every vehicle including carts and thelas whether kept for private use or for hire except those specified in clause (*2*) following at annas 4 per wheel per mensem.

(*2*) On hackney carriages and ekkas and vehicles drawn by human labour at annas 2 per wheel per mensem.

Provided that all thelas and carts which do not ply for hire but are used for *bonâ fide* agricultural purposes and vehicles merely standing for sale at regular dealers, shall be exempted from this tax.

(3) Under Section 61 (A) (*f*) of the said Act,
an octroi on goods brought within the limits of the Notified Area for consumption or use therein, according to the following schedule, *viz.* :—

OCTROI SCHEDULE OF DELHI CIVIL STATION NOTIFIED AREA.

Serial No.	ARTICLES.	RATE OF OCTROI.		
		By Maundage.	Advalorem.	By tale.
1	2	3	4	5
	CLASS I.—ARTICLES OF FOOD AND DRINK.	per maund. Rs. A. P.		
	1. Refined sugar, i.e. all crystallized of every country i.e. khand, sugar-candy bura, kand, including sugar raw.	1 8 0	...	...
	2. Unrefined sugar, including "gurh" shakar, shira, rab, and mizan-khand.	0 8 0	...	...
	3. Ghi	1 8 0	...	...
	4. Other articles of food and drink—			
	(*a*) All fruits . . .	...	9 pies per rupee.	...
	(*b*) All vegetables and edible roots.			
	(*c*) All sorts of country sweets which are wholly or partly made or coated with sugar brought for sale.	0 9 0	...	...
	(*d*) Betel-nut (of all sorts) .	1 0 0	...	...
	(*e*) Betel-leaf . . .	1 8 0	...	...
	(*f*) Dried fruits of every country except those imported direct or indirect from Europe or America.	...	9 pies per rupee.	...
	CLASS I.—ARTICLES USED FOR FUEL, LIGHTING AND WASHING.			
	1. Vegetable and country oil of all kinds.	0 8 0	...	...
	2. All sorts of oil seeds except rape-seed (surshaf).	0 2 6	...	...
	3. Wax and tallow candles . .	...	6 pies per rupee.	...
	4. Chandeliers, globes, lamps and chimneys.	...		
	CLASS III.—ARTICLES USED IN CONSTRUCTION OF BUILDINGS.			
	1. All wood for building purposes and wood that can be used for buildings purposes.	...	9 pies per rupee.	...
	2. Bamboos and ballis that can be used in buildings.	...		
	3. Red and white stone, black stone, marble and toils of khara stone.	...		

Serial No.	ARTICLES.	RATE OF OCTROI.		
		By Maundage.	Advalorem.	By tale.
1	2	3	4	5
	CLASS III.—ARTICLES USED IN CONSTRUCTION OF BUILDINGS.—*contd.*	per maund. Rs. A.		
	4. (*a*) Large bricks *i. e.* gumma	...	...	As 6 per 1,000
	(*b*) „ „ gutka	...	...	As 4 per 1,000.
	(*c*) Small „ lakhori	...	...	As [illegible] per 1,000.
	5. (*a*) Chalk including kharia matti	0 0 6	...	...
	(*b*) All lime stone except kankar	0 1 3	...	...
	CLASS IV.—DRUGS, GUMS, SPICES AND PERFUMES.			
	1. Drugs			
	(*a*) All European medicines and mixtures except cinchona and quinine.	...	9 pies per rupee.	...
	2. Spices			
	(*a*) Assafœtida, 1st quality, *i.e.* "Heera."	4 11 0	...	...
	(*b*) Assafœtida, 2nd quality, *i.e.* "Lahsani."	1 7 0	...	...
	CLASS V.—TOBACCO.			
	(*a*) All sorts of Foreign tobacco including cigars, cheroots, etc.	...	6 pies per rupee.	...
	(*b*) Tobacco 1st quality *i.e.* (amanat khani and surti).	2 0 0	...	...
	(*c*) Tobacco, 2nd quality, *i.e.* (Poorbi) used for eating, smoking or as snuff, including all sorts of tobacco used for smoking (prepared and unprepared.)	1 0 0	...	...
	(*d*) Tobacco, 3rd quality, *i.e.* (kanni).	0 2 0	...	...
	CLASS VI.—PIECE GOODS AND TEXTILE FABRICS.			
	1. Kinari, gota, gold and silver lace real and imitation, and wire and thread of all kinds.	...	6 pies per rupee.	...
	CLASS VII.—METALS AND ARTICLES MADE OF METAL.			
	1. Metal and articles made wholly or principally thereof, including bicycles, sewing machines, etc., etc. except gold and silver coins, ornaments, jewellery and such machinery as does not pay customs duty.	...	6 pies per rupee.	...

No. 426.—With reference to Notification No. 424, dated the 16th of January 1913, the Chief Commissioner is pleased to direct that the following bye-laws which have been in force in the Delhi Municipality shall, as far as may be, come into force in the Notified Area of the Delhi Civil Station from the date of this Notification with the provision that in every case the bye-laws shall be read as if for the words "Municipal" or "Municipality," the words "Notified Area" and for the word "Delhi" the words "Delhi Civil Station" be substituted :—

(*a*) the Delhi Municipality House Tax bye-laws as notified in Punjab Government Notifications No. 393, dated the 7th of August 1902, and No. 480, dated the 29th of September 1905 ;

(*b*) the Delhi Municipality Wheel Tax bye-laws as notified in Punjab Government Notification No. 128, dated the 13th of March 1901 ;

(*c*) the Delhi Municipality Toll Tax bye-laws as notified in Punjab Government Notification No. 127, dated the 13th of March 1901 ;

(*d*) the Delhi Municipality Octroi Refund bye-laws as notified in Punjab Government Notifications No. 141, dated the 16th March 1904, and No. 862, dated the 22nd December 1909 ;

(*e*) the Delhi Municipality Building bye-laws as notified in Punjab Government Notification No. 454, dated the 6th October 1900 ;

(*f*) the Delhi Municipality bye-laws regarding the storage of Kerosine Oil, as notified in Punjab Government Notification No. 511, dated 17th October 1902, with the omission of the words "in the Public Kerosine Oil Godown, provided by the Municipal Committee near Nigambodh Gate, or if any person does not care to use the Public Godown, in any other godown after such Store house is" and the substitution for them of the words 'in a godown" in bye-law 2.

(*g*) the Delhi Municipality Maximum Loads bye-laws as notified in Punjab Government Notification No. 105, dated 18th March 1896 ;

(*h*) the Delhi Municipality bye-laws for Registration of Births and Deaths as notified in Punjab Government Notifications No. 250, dated the 30th March 1891, and No. 272, dated 20th April 1906, with the omission of the words "intramural and extramural" from bye-law 1 and of the whole of bye-law 14 ;

(*i*) the Delhi Municipality bye-laws regarding the Regulation of the Water Supply as notified in Notification No. 422, dated the 29th October 1912, of the Chief Commissioner with the provision that these bye-laws shall not be affected by the changes in wording notified above ;

(*j*) the Delhi Municipality Octroi Transit Fees bye-laws as notified in Punjab Government Notification No. 862, dated the 2nd December 1909 ;

(*k*) the Delhi Municipality Octroi Limits bye-laws as notified in Punjab Government Notification No. 299, dated the 18th June 1898 with the provision that these octroi limits shall not include any area which is outside the boundaries of the notified area ;

(*l*) the Delhi Municipality bye-laws regarding the Letting off of Detonators as notified in Punjab Government Notification No. 409, dated the 28th of June 1906, with the substitution of the words "Notified Area" for the words "Delhi City or suburbs" in bye-law 1.

No. 427.—In exercise of the powers conferred by section (1), sub-section (2) of Act XI of 1890 (the Prevention of Cruelty to Animals Act, 1890), the Chief Commissioner is pleased to extend the whole of the said Act to the Delhi Civil Station Notified Area, with effect from the date of this Notification.

No. 428.—The Chief Commissioner is pleased to extend the provisions of section 145 of the Act III of 1911 (the Punjab Municipal Act, 1911) to the Delhi Civil Station Notified Area.

No. 449-Home.—The following returns of births and deaths in large municipal towns and rural areas in the Province of Delhi for the month of December 1912 are published for information:—

Births registered during the month of December 1912.

Names of Towns and Rural Circles of the District.	CHRISTIANS.			HINDUS.			MUHAMMADANS			OTHER CLASSES.			TOTAL.		
	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.
Delhi	7	4	11	220	246	466	217	221	438	...	...	...	444	471	915
TOTAL OF TOWNS	7	4	11	220	246	466	217	221	438	...	...	...	444	471	915
P. S. Alipur	...	...	...	94	63	157	16	13	29	...	...	...	110	76	186
Nangloi	...	...	...	72	42	114	2	3	5	...	...	...	74	45	119
Najafgarh	...	...	...	92	71	163	15	12	27	...	...	...	107	83	190
Subzimandi	...	...	...	7	8	15	...	1	1	...	...	...	7	9	16
Paharganj	...	...	...	14	15	29	9	7	16	...	...	...	23	22	45
Mahrauli	...	...	...	53	39	92	22	12	34	...	...	...	75	51	126
TOTAL OF RURAL CIRCLES	...	...	...	332	238	570	64	48	112	...	...	...	396	286	682
TOTAL OF TOWNS	7	4	11	220	246	466	217	221	438	...	...	...	444	471	915
TOTAL OF THE DISTRICT	7	4	11	552	484	1,036	281	269	550	...	...	...	840	757	1,597

Deaths registered according to age during the month of December 1912.

1	2		3		4		5		6		7		8		9		10		11		12		13		14		15	16	17	18
	Ages of Death.																				Total of all ages.		Total of all ages including Born Dead.		Born Dead.		Classes of Born Dead.			
Names of Towns and Rural Circles.	Under one year.		1—5		5—10		10—15		15—20		20—30		30—40		40—50		50—60		Total of upwards.											
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Christians.	Muhammadans.	Hindus.	Other classes.
Towns.																														
Delhi	107	122	37	56	7	17	9	8	22	20	39	57	33	49	36	30	33	22	101	64	429	445	481	486	52	41	...	44	49	
Total of Towns	107	122	37	56	7	17	9	8	22	20	39	57	33	49	36	30	38	22	101	64	429	445	481	456	52	41	...	44	49	
Rural Circles.																														
Alipur	14	19	2	2	3	3	2		2	3	7	10	7	6	13	5	6	7	19	9	66	64	67	65	1	1	...	...	2	
Nangloi	16	19	2	7	5	3	1	...	1	...	7	6	3	6	3	3	9	5	4	5	51	54	51	54	...	...	...	...	...	
Najafgarh	16	24	10	10	3	2	2	2	1	2	2	2	6	2	11	12	11	9	21	16	82	81	82	81	...	...	...	...	...	
Sabzimandi	1	2	3	...	...	...	...	..	1	...	1	1	3	...	2	1	1	2	1	...	13	6	13	6	...	...	...	...	...	
Paharganj	2	3	2	3	...	...	1	..	...	1	1	...	...	1	3	...	1	...	2	3	12	11	12	11	...	...	...	...	...	
Mehrauli	13	13	4	9	2	2	1	2	...	2	4	2	2	2	2	1	4	1	8	7	40	41	40	41	...	...	...	...	...	
Total of Rural Circles	62	80	23	31	13	10	7	4	5	8	22	21	21	17	34	22	32	24	45	40	264	257	265	258	1	1	...	...	2	
Total of Towns	107	122	37	56	7	17	9	8	22	20	39	57	33	49	36	30	38	22	101	64	429	445	481	456	52	41	...	44	49	
Total of Towns and Rural Circles	169	202	60	87	20	27	16	12	27	28	61	78	54	66	70	52	70	46	146	104	693	702	746	744	53	42	...	44	51	
TOTAL OF BOTH SEXES	371		147		47		28		55		139		120		122		116		250		1,395		1490		95		44		51	

Statement showing deaths registered according to classes and from different causes in the towns and rural circles of the Delhi Province during the month of December 1912.

1	2	3	4	5	6		7						8		9		10		11		12		13		14		15		16		17			18		19		20	
	Classes.				Causes of Death.																																		
							Small-pox.														Injuries.																		
Names of Towns and Rural Circles.	Christians.	Muhammadans.	Hindus.	Other classes.	Cholera.		Under one year.		1—10.		10 and over 10.		Plague.		Fevers.		Dysentery and Diarrhoea.		Respiratory.		Suicide.		Wounding.		Accident.		Snake-bite and killed by wild beasts.		All other causes.		Total deaths from all causes.			Measles and chicken-pox.		Snake-bite.		Hydrophobia.	
					Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Males.	Females.	Males.	Females.	Males.	Females.
Towns.																																							
Delhi	6	312	556	...	...	...	3	2	...	...	..	1	...	...	268	305	13	13	107	82	1	...	2	...	...	1	...	...	35	41	429	445	874	5	6	...	...	1	...
Total of Towns	6	312	556	.	..	...	3	2	...	.	...	1	...	..	268	305	13	13	107	82	1		2	...	...	1	..	..	35	41	429	445	874	5	6	...	...	1	...
Rural Circles.																																							
Alipur	...	13	117	...	...	...	...	1	...	...	2	...	...	...	43	41	...	...	19	17	...	...	...	...	...	...	...	...	2	5	66	64	130	...	1	...	...	...	...
Nangloi	...	7	98	...	...	...	...	...	...	...	...	...	...	...	49	49	..	...	2	5	...	...	...	...	...	...	...	...	...	...	51	54	105	...	...	...	...	...	...
Najafgarh	...	16	147	...	...	...	...	...	...	...	...	...	...	...	49	49	1	1	27	27	...	...	...	...	...	...	...	...	5	4	82	81	163	1	...	...	...	...	...
Sabzimandi	...	2	17	..	...	...	...	...	...	...	...	...	...	...	12	6	..	...	...	...	...	...	...	...	...	...	...	...	1	...	13	6	19	...	...	...	...	...	...
Paharganj	...	10	13	...	...	...	...	...	...	...	...	...	...	...	11	10	...	...	1	1	...	...	...	...	...	...	...	...	...	...	12	11	23	..	...	...	...	...	...
Mehrauli	...	22	59	..	...		...	...	...	...	...	...	..	...	23	23	...	...	16	17	...	...	...	...	...	...	...	...	1	1	40	41	81	1	...	...	...	...	...
Total of Rural Circles	...	70	451	..	..	...		1	...	...	2	..	...	...	187	178	1	1	65	67	...	...	...	...	...	...	...	...	9	10	264	257	521	2	1	...	...	...	...
Total of Towns	6	312	556	...	...	...	3	2	...	...	...	1	...	...	268	305	13	13	107	82	1	...	2	...	[illegible]	1	...	...	35	41	429	445	8,4	5	6	...	...	1	...
Total of Towns and Rural Circles	6	382	1,007	...	...	...	3	3	...	...	2	1	...	...	455	483	14	14	172	149	1	...	2	...	...	1	...	...	44	51	693	702	1,395	7	7	...	...	1	...
Total of both sexes		1 395			...		6		9		3		...		938		28		321		1		2		1		...		95		1,395		1,395	7	7	...	...	1	...

No. 450-Home.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, January 11th, 1913, is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Town.	Population of 1901.	Births.			Deaths.			Cause of death.									Infants under one year of age.			Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and Chicken-pox.	Males.	Females.	Total.		
1	Delhi	229,144	103	115	218	92	100	192	..	1	...	135	2	42	...	12	...	26	30	56	57	51

NOTE.—C[illegible]ns 6 to 13 should tally with the total in column 5. Measles and chicken-pox should be shown in "all other causes" and also show[illegible]parately in column 14.

By order,

G. F. DEMONTMORENCY,

Personal Assistant to the Chief Commissioner.

CALCUTTA UNIVERSITY.

NOTICE.

Professor Herman Oldenberg, University Reader, will deliver the first of his three lectures on the "Method of Western Scholarship in the field of Ancient Indian Research" at the Senate House, Durbhanga Library Building, Calcutta, on Thursday, the 23rd January, 1913, at 5 p.m.

Those who desire to attend these lectures are requested to send in their names to the undersigned on or before the 17th January, 1913, so that tickets for admission to the lectures may be sent to them in due course.

G. THIBAUT,

Registrar.

SENATE HOUSE:

The 13th January 1913.

CALCUTTA UNIVERSITY.

NOTICE.

Dr. A. R. Forsyth, F.R.S., University Reader, is expected to commence the delivery of his lectures on the "Theory of Functions of two Complex Variables" at the Senate House, College Square, Calcutta, on Tuesday, the 21st January, 1913, at 5 p.m.

G. THIBAUT,

Registrar.

SENATE HOUSE:

The 11th January 1913.

CALCUTTA UNIVERSITY.

NOTICE.

A Special Convocation of the Senate for conferring Honorary Degrees on Professor Herman Oldenberg, Dr. Andrew Russell Forsyth, F.R.S., and Sir Taraknath Palit, Kt., will be held at the Senate House, College Square, on Saturday the 25th January, 1913, at 3 p.m. His Excellency the Governor of Bengal in his capacity as Rector of the University will preside on the occasion.

G. THIBAUT,

Registrar.

SENATE HOUSE:

The 13th January 1913.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from 52nd Company, Royal Garrison Artillery, dated at Bombay, this 6th day of January 1913.

Number, Rank and Name—35140, Gunner, Frank Walsh.
Age—20 years 3 months.
Height—5 feet 7 inches.
Colour of—Complexion, fresh; hair, brown; eyes, blue.
Trade—Labourer.
Date of enlistment—1st July 1911.
Place of enlistment—Bristol.
Parish and County in which born—St. Georges, Limerick.
Date of desertion or absence—5th January 1913.
Place of desertion or absence—Colaba, Bombay.
Talks broad Irish, hair cropped short.
Under 2 years' service.

W. P. ALEXANDER, Major,
Commanding 52nd Company, Royal Garrison Artillery.

Report of a Deserter or Absentee without leave from No. 1 Mountain Battery, Royal Garrison Artillery, dated at Rawalpindi, this 6th day of January 1913.

Number, Rank, and Name—27618, Gunner, Charles Henry Targott.
Age—26 years.
Height—5 feet 9½ inches.
Colour of—Complexion, fresh; hair, brown; eyes, grey.
Trade—Bricklayer.
Date of enlistment—31st December 1908.
Place of enlistment—Portsmouth.
Parish and County in which born—Shirley, Hampshire, Southampton.
Date of desertion or absence—4th January 1913.
Place of desertion or absence—Bombay.
Marks—Scar over right eyebrow, right forearm tattooed, fleshy mole on right side of back.
On furlough.
Under 5 years' service.

H. G. CARR, Captain, R.G.A.,
Commanding No. 1 Mountain Battery, Royal Garrison Artillery.

Report of a Deserter or Absentee without leave from the 2nd Battalion, The King's Own Regiment, dated at Calcutta, this 10th day of January 1913.

Number, Rank, and Name—8953, Private, Frederick Thomas Kehr.
Age—25 years 9 months.
Height—5 feet 6¼ inches.
Colour of—Complexion, fresh; hair, brown; eyes, grey.
Trade—Skin dresser.
Date of enlistment—20th August 1906.
Place of enlistment—Woolwich.
Parish and County in which born—Stratford, Essex.
Date of desertion or absence—7th January 1912.
Place of desertion or absence—Calcutta.
Marks—Scar right side of mouth.
Under 7 years' service.

A. R. S. MARTIN, Lieut.-Col.,
Commanding 2nd Battalion, The King's Own (R. L. Regiment).

Report of a Deserter or Absentee without leave from the 2nd Battalion, The King's Own Regiment, dated at Calcutta, this 10th day of January 1913.

Number, Rank, and Name—9234, Private, William Fisher.
Age—25 years 3 months.
Height—5 feet 4 inches.
Colour of—Complexion, fresh; hair, brown; eyes, brown.
Trade—Labourer.
Date of enlistment—7th February 1907.
Place of enlistment—Barrow-in-Furness, Lancashire.
Parish and County in which born—Kingborn, Fifeshire.
Date of desertion or absence—4th January 1913.
Place of desertion or absence—Calcutta.
Marks—Scar front of right thigh. Scar top of left foot.
Under 6 years' service.

A. R. S. MARTIN, Lieut.-Col.,
Commanding 2nd Battalion, The King's Own (R. L. Regiment.)

Report of a Deserter or Absentee without leave from the 2nd Battalion, The King's Own Regiment, dated at Calcutta, this 10th day of January 1913.

Number, Rank, and Name—9852, Private, David Chapman.
Age—23 years 5 months.
Height—5 feet 3 inches.
Colour of—Complexion, fresh; hair, dark brown; eyes, brown.
Trade—Collier.
Date of enlistment—28th September 1903.
Place of enlistment—Lancaster.
Parish and County in which born—Bristol, Gloucestershire.
Date of desertion or absence—6th January 1913.
Place of desertion or absence—Calcutta.
Marks—Crossed swords and crown. 24 S. W. B. on front right forearm.
Under 5 years' service.

A. R. S. MARTIN, Lieut.-Col.,
Commanding 2nd Battalion, The King's Own (R. L. Regiment).

Report of a Deserter or Absentee without leave from the 1st Battalion, Manchester Regiment, dated at Jullundur, this 7th day of January 1913.

Number, Rank and Name - 8607, Lance-Corporal, Walter Goatley.
Age - 27 years.
Height - 5 feet 4 inches.
Colour of - Complexion, fresh; hair, dark brown; eyes, grey.
Trade - Fitter.
Date of enlistment 24th February 1913.

Place of enlistment—Ashton-under-Lyne.
Parish and County in which born—Sharrow, Sheffield, Yorkshire.
Date of desertion or absence—3rd January 1913.
Place of desertion or absence—Jullundur.
Slightly flat footed.
Under 10 years' service.

A. H. BALDWIN, Lieut.-Colonel,
Commanding 1st Battalion Manchester Regiment.

Report of a Deserter or Absentee without leave from the 1st King's Own Scotish Borderers, dated at Lucknow, this 8th day of January 1913.

Number, Rank and Name - 10549, Private, Arthur Heywood.
Age 22 years 6 months.
Height - 5 feet 5 inches.
Colour of—Complexion, fresh; hair, light brown; eyes, blue.
Trade—Cook.
Date of enlistment 24th July 1909.

Place of enlistment—Stratford.
Parish and County in which born—Wittington, Wittington, Derbyshire.
Date of desertion or absence—8th January 1913.
Place of desertion or absence - Lucknow.
Marks - Mole left cheek.
Under 2 years' service.

W. D. SELLAR, Lieut.-Colonel,
Commanding 1st King's Own Scottish Borderers.

TREASURE TROVE.

NOTICE.

In accordance with the provisions of section 5 of Act VI of 1878, notice is hereby given to all whom it may concern that on the 22nd day of December 1912 certain treasure to wit (two golden armlets weight 1 tola, 1 gadiana 13 Val and 1 Rati worth about Rs. 45) was found buried under a Government tree near the house of Khoda Dangar in the village site of Unwarsad, Taluka North Daskroi, District Ahmedabad, and all persons claiming the said treasure, or any part thereof, are hereby required to appear personally or by Agent before the Mamlatdar, North Daskroi, on the 2nd day of June 1913 at North Daskroi Kutchery when the Mamlatdar will proceed to hold an inquiry in accordance with the provisions of the Act.

(Illegible.)
Mamlatdar, North Daskroi,

The 9th January 1913.

IN THE HIGH COURT OF BOMBAY.

In Insolvency.

No. 313 of 1912.

Re Lalbhai Mangalashanker Vyas and Dulputram Jinmuji, lately trading in the name of L. D. Motewala and Co. as gold and silver embroidery merchants at Grant Road outside the Fort of Bombay, adjudged Insolvents.

Notice is hereby given that the order of adjudication made herein on the 11th day of June 1912 against the abovenamed Insolvent Lalbhai Mangalashanker Vyas has been this day annulled.

Dated this 8th day of January 1913.

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE, HIGH COURT;
Fort, Bombay, this 11th day of January 1913.

NORTH WESTERN RAILWAY.

NOTIFICATIONS.

Lahore, the 8th January 1913.

No. 60.—Captain E. P. Anderson, R. E., Executive Engineer, is granted an extension of furlough for 1 day in continuation of the extension granted to him in this office Notification No. 36, dated the 12th August 1912.

The 11th January 1913.

No. 1.—Mr. F. Furnivall, Officiating Deputy Manager, is granted under Articles 233, 246, 260 and 308, Civil Service Regulations, combined leave for nine months and two days, *viz.*, privilege leave for 2 months and 12 days and furlough for the remaining period with effect from the 15th January 1913 or any subsequent date.

W. D. WAGHORN, Major, R.E.,
Officiating Manager, North Western Railway.

POSTS AND TELEGRAPHS.

NOTIFICATIONS.

Calcutta, the 10th January 1913.

No. 55-Ap.—Babu Apurba Krishna Mukerji, Superintendent of Post Offices, 4th grade, and Personal Assistant to the Postmaster-General, Bengal, is granted a further extension of privilege leave for one month and sixteen days (three months in all) with effect from the 23rd December 1912.

The 11th January 1913.

No. 81-Ap.—The following promotions and appointments in the grades of Superintendents of Post Offices are made, with effect from the 24th December 1912, *vice* Lala Kunj Behari Lal, Superintendent, Railway Mail Service, 4th grade, retired:—

M. Ghulam Murtaza to be confirmed in the 4th grade;

M. Azhrul Haq to be promoted provisionally to the 4th grade;

Babu Surendra Nath Gupta to be sub. *pro tem.* Superintendent of Post Offices, 4th grade, *vice* Babu Paresh Nath Mukerji, Superintendent of Post Offices, 4th grade, appointed as sub. *pro tem.* 1st Assistant Postmaster, Calcutta;

M. Nisar Ahmad Khan to be appointed substantively to the 5th grade;

Mr. N. T. Bray, Probationary Superintendent of Post Offices, Bengal, to be provisionally appointed Superintendent of Post Offices, 5th grade, from the 31st December 1912.

No. 86-Ap.—Mr. L. D'Sa, Superintendent of Post Offices, 4th grade, is granted privilege leave for one month, with effect from the 23rd December 1912.

Mr. S. R. Kothawala, Probationary Superintendent of Post Offices, Bombay, is appointed to officiate as Superintendent of Post Offices, 5th grade, during the absence on privilege leave of Mr. L. D'Sa, or until further orders.

No. 90- .—Babu Suresh Chandra Gupta, Superintendent, Railway Mail Service, 3rd grade, and officiating 2nd Assistant Postmaster, Calcutta, is granted an extension of privilege leave for seven days with effect from the 8th December 1912.

The 13th January 1913.

No. 96-Ap.—Mr. A. R. Amman, Assistant Director-General of the Post Office in the grade of Rs. 1,000, is appointed to officiate in the grade of Rs. 1,200—1,400, with effect from the 2nd January 1913 and until further orders, *vice* Mr. G. W. Schönemann, appointed to act as Postmaster-General, 2nd grade, Bengal.

The 14th January 1913.

No. 103-Ap.—Mr. A. H. Sparling, who was in this office Notification No. 2079-S.-Ap., dated the 14th December 1912, appointed substantively as Deputy Postmaster-General, 3rd grade, is confirmed in that appointment with effect from the 24th December 1912.

No. 108-Ap.—Mr. A. H. Sparling, Deputy Postmaster-General, 3rd grade, Madras, is granted privilege leave for 3 months combined with furlough for 6 months and 3 days with effect from the 18th January 1913 or from the date on which he may avail himself of it.

Mr C. A. Stowell, Superintendent of Post Offices, 1st grade, and Personal Assistant to the Postmaster-General, Punjab and North-West Frontier, is appointed to officiate as Deputy Postmaster-General, 3rd grade, Madras, during the absence on combined leave of Mr. A. H. Sparling, or until further orders.

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 9th January 1913.

No. 59-G.—Mr. M. A. Thompson, Superintendent, is granted privilege leave for three months combined with furlough out of India for seven months with effect from the 1st January 1913.

The 13th January 1913.

No. 178-T.—The following promotions in the Traffic Branch Subordinate Establishment are sanctioned with effect from the dates noted against each :—

No.	Name.	Rank.		Nature of promotion.	Date.
		From	To		
1	Mr. W. G. W. O'[illegible]en .	Deputy Superintendent, 2nd class.	Deputy Superintendent, 1st class.	Permanent (on probation).	3rd December 1912.
2	Mr. J. [illegible]ele . .	Ditto . .	Ditto . .	Officiating . .	3rd December 1912.
3	Mr. A. J. E. Falloon .	Ditto . .	Ditto . .	Ditto . .	13th December 1912.

No. 181-T.—The following promotions to the special grade of Deputy Superintendents (Traffic), 1st class, on Rs. 400—25—500 are sanctioned with effect from the date noted against each :—

No.	Name.	Nature of promotion.	Date.
1	Mr. E. G. Wood . . .	Permanent (on probation) .	3rd December 1912.
2	Mr. P. E. Rath . . .	Sub. *pro tem.*	3rd December 1912.

No. 184-T.—The following promotions in the Traffic Branch Subordinate Establishment are sanctioned for the periods specified :—

Name.	Rank.		Nature of promotion.	Date of promotion.	
	From	To		From	To
Mr. P. Joseph .	Telegraph Master.	Deputy Superintendent, 2nd class.	Permanent (on probation).	28th November 1912	...
" W. R. Dalby .	Ditto .	Ditto .	Ditto .	3rd December 1912	...
" W. R. Dodd .	Ditto .	Ditto .	Officiating .	13th December 1912	2nd August 1914.
" J. Davis .	Ditto .	Ditto .	Ditto .	28th November 1912	18th March 1914.
" P. N. D'Souza	Ditto .	Ditto .	Ditto .	3rd December 1912	12th December 1912.
				13th December 1912	6th January 1913.
" R. J. Costello	Ditto .	Ditto .	Ditto .	28th November 1912	2nd December 1912.
" R. J. Keys .	Ditto .	Ditto .	Ditto .	7th January 1913	31st March 1913.

The 14th January 1913.

No. 203-T.—Mr. A. J. E. Falloon, Deputy Superintendent (Traffic), 2nd class, pay Rs. 250—325, is granted privilege leave for forty-five days with effect from the 4th December 1912.

Mr. T. Lucas, Telegraph Master, pay Rs. 200—250, is appointed to officiate as Deputy Superintendent (Traffic), 2nd class, during the absence on privilege leave of Mr. A. J. E. Falloon.

C. STEWART-WILSON,

Director-General of Posts and Telegraphs.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 8th January 1913.

No. 78-R.—In exercise of the powers conferred by section 3 of the Quetta Hackney Carriage Law, 1889, the Honourable the Agent to the Governor General in Baluchistan is pleased to make the following additions to the rules made under the said law and published in Notification No. 7803, dated the 12th October 1899, as amended by Notifications No. 5037, dated the 18th October 1909, and No. 6, dated the 5th January 1911 :—

After rule 10 add as rule 10-A.

No person shall be granted a license unless (1) his character shall have been verified by the Superintendent of Police and (2) he can show that he owns a hackney carriage or will be employed as driver by the proprietor of a hackney carriage.

After the word "license" in paragraph 11 add

"And shall wear the prescribed uniform consisting of a khaki coat, a khaki pugree with red saloo border, and red cotton fringe, a pair of khaki trousers, a leather belt with brass badge (the clothing to be provided by the driver and the belt by the Municipality) and have his driver's license as also that of the hackney carriage in his possession."

After rule 11 add as rule 14-A.

If a hackney carriage driver is convicted of any offence by any court of law he shall be liable to forfeiture of his license.

Similarly, should the Hackney Carriage Committee have cause to consider that any licensed hackney carriage driver is unfit to continue his occupation as a licensed driver the Committee shall have power to revoke or suspend his license, either permanently or for such period as they may consider necessary. The reasons for such revocation or suspension shall be recorded by the Committee in writing.

After the word "detentions" in paragraph 22 (b) add "outside Municipal and Cantonment limits."

By order,

DENYS BRAY,

First Assistant.

THE HONOURABLE THE CHIEF COMMISSIONER OF BRITISH BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 4th January 1913.

No. 36-R.—In exercise of the powers conferred by Sections 5 and 5-A of the Scheduled Districts Act, 1874 (XIV of 1874), and with the previous sanction of the Governor-General in Council, the Chief Commissioner of British Baluchistan is pleased :—

I. To extend to British Baluchistan the Indian Arms Act, 1878 (XI of 1878), except the following portions thereof, namely :—

(1) section 1, clause (*a*) ;
(2) sections 2, 3, 7, 8, 9, 13 to 16 (both inclusive), 29 and 30
(3) in section 5, the words and figures from "but every" to the end ;
(4) section 19, clauses (*b*), (*e*), (*f*) and (*i*) ; and
(5) the schedules.

Provided that the application of section 19(*e*) of the Act shall be subject to the condition that no prosecution for the contravention of section 6 with respect to rifled firearms or ammunition for such firearms, imported or exported in reasonable quantities for private use, shall be instituted without the sanction of the District Magistrate.

II. To declare that sections 5 and 6 of the said Act shall in their application be subject to the following modifications, namely :—

(1) In section 5 after the word "arms" where it occurs for the second time, the words "other than rifled firearms" and after the word "ammunition" where it occurs for the second time, the words "other than balled ammunition for rifled firearms" shall be added.

(2) In the second clause of section 6, for the words and signs "(other than cannon)" the words and signs "(other than rifled firearms imported from or exported to Afghanistan, Persia or Kalat, other than cannon)" shall be substituted, and after the word "ammunition" where it occurs for the first time, the words and signs "(other than balled ammunition for rifled firearms imported from or exported to Afghanistan, Persia or Kalat)" shall be added.

III. Notification by the Chief Commissioner of British Baluchistan, No. 330, dated the 29th April 1910, is hereby cancelled.

The 10th January 1913.

No. 199-R.—In exercise of the powers conferred on him by Section 18, sub-section (2), clause (a) and section 65 of the Excise Act, 1896 (XII of 1896), as amended by the Excise (Amendment) Act of 1906 (VII of 1906) as extended to British Baluchistan, the Honourable the Chief Commissioner of British Baluchistan is pleased to direct that in his Notifications Nos. 1091-R. and 1092-R., dated the 6th March 1912, for the words "of each kind, admixture and preparation thereof" wherever they occur, the words "of all kinds, admixtures and preparations thereof taken together" shall be substituted.

This Notification shall have effect from the 1st April 1913.

By order,

DENYS BRAY,

Secretary.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, the 10th January 1913.

No. 1.—The undermentioned officer is permitted to proceed on leave out of India on private affairs under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty, *i.e.*, 19th December 1912.

Engineer W. G. Manfield, R.I.M. . . . . 12 months.

E. J. C. HORDERN,

for Director, Royal Indian Marine.

GOVERNMENT PUBLICATIONS FOR SALE.

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers :—

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Messrs. Constable & Co., 10, Orange Street, Leicester Square, W.C.
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Books and Acts required for the public service should be obtained through the Local Government to whom the applicant is subordinate.

Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT.

A Digest of Indian Law Cases, Vol. IV (N to R), Edition 1912. Rs. 9 (14*a*.)

Act 6 of 1912, in Urdu and Hindi. 1*a*. 3*p*. (1*a*.)

Act 8 of 1912, in Urdu and Hindi. 3*p*. (1*a*.)

Act 13 of 1912, in Urdu and Hindi. 3*p*. (1*a*)

HOME DEPARTMENT.

Quarterly List of Officers in the Departments of the Government of India, October to December 1912. 4*a*. or 5*d*. (1*a*.)

DEPARTMENT OF EDUCATION.

Paludism, being the Transactions of the Committee for the Study of Malaria in India, No. 5. September 1912. Royal 8vo. Paper cover. Rs. 2 or 3*s*.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Statistics of Cotton Spinning and Weaving in the Indian Mills in July 1912. Royal 8vo. Stitched. 2*a*. or 2*d*. (2*a*.)

Variations in Indian Price Levels from 1861 to 1911 expressed in India Number. Foolscap. Limp cover. 12*a*. or 1*s*. (3*a*.)

Statistics of British India for 1910-11 and preceding years, Part V, Area, Population and Public Health. Foolscap. Board. Re. 1 or 1*s*. 6*d*. (4*a*.)

Area and Yield of certain Principal Crops in India, 14th issue. Foolscap. Paper cover. 6a. or 6d. (2a.)

Sea-borne Trade and Navigation Accounts for British India for the month of September 1912. No. 6. 8a. (2a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in August 1912. 2a. or 2d. (2a.)

RAILWAY BOARD.

Report and Proceedings of the Coal Traffic Conference, October 1912. Re. 1 (3a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Annual Administration Report of the Public Works Department, North-West Frontier Province, for 1911-12. Re. 1 (2a.)

Annual Report of the Post Offices of India for the year 1911-12. Re. 1 (3a.)

LIST OF BOOKS PUBLISHED FROM APRIL TO SEPTEMBER 1912.

LEGISLATIVE DEPARTMENT.

A Digest of Indian Law Cases, Vol. II (D-I), Edn. 1912. Royal 8vo. Cloth. Rs. 11 or 16s. 6d. (2a.)

Act I of 1912, Indian Stamp Amendment. Urdu and Hindi. 3p. (1a.)

Act II of 1912, Co-operative Credit Societies. Urdu and Hindi. 1a. (1a.)

Act III of 1912, Indian Post Office Amendment. Urdu and Hindi. 3p. (1a.)

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. Urdu. 3a. 9p. (1a.)

Act I of 1871. Cattle Trespass as modified to 1st May 1910. Urdu. 1a. 6p. (1a.)

Act IV of 1912 (Lunacy) in Urdu and Hindi. 1a. 9p. (1a.) each.

Act V of 1912, Provident Societies, in Urdu and Hindi. 6p. (1a.) each.

Act I of 1870, Cattle Trespass as modified to 1st May 1910, in Urdu 1a. 6p. (1a.)

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. Urdu. 3a. 9p. (1a. 6p.)

A Digest of Indian Law Cases, Vol. III (J to M), Edition 1912. Royal 8vo. Cloth. Rs. 10 or 15s. (R. 1).

List No. I of 1912, dated 30th June 1912, of Addenda et Corrigenda to List of General Rules and Orders. 4a. 6p. (1a.)

HOME DEPARTMENT.

Quarterly List of Officers in the Departments of the Government of India. April to June 1912. Foolscap. Paper cover. 4a. or 5d. (1a.)

The Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 20. Corrected to 1st April 1912. 11a. or 1s. (3a.)

The Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 21, corrected to 1st July 1912. Royal 8vo. Board. 11a. or 1s. (3a.)

Quarterly List of Officers in the Departments of the Government of India, July to September 1912. Foolscap. Paper cover. 4a. or 5d. (1a.)

DEPARTMENT OF EDUCATION.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India. Preliminary Report on an investigation into the Etiology of Oriental Sore in Cambay. By Captain W. S. Patton. New Series No. 50. Super Royal 8vo. Board. 6a. or 8d. (3a.)

Fauna of British India including Ceylon and Burma Coleoptra by W. W. Fowler. Royal 8vo. Cloth. Rs. 15 or 22s. 6d. (6a.)

The Proceedings of the First All-India Sanitary Conference held at Bombay on 13th and 14th November 1911. Foolscap. Board. Rs. 2-10 or 4s. (5a.)

General Instructions for Pilgrims to the Hedjaz and a Manual for the guidance of officers and others concerned in Red Sea Pilgrim Traffic. Royal 8vo. Paper cover. 5a. or 6d. (2a.)

Selections from the Records of the Government of India, Department of Education. No. CCCCXLVIII—Papers regarding the Educational Conference, Allahabad, February 1911. Foolscap. Board. Rs. 1-8 or 2s. 3d. (6a.)

The Conference of Orientalists including Museums and Archæology Conference held at Simla, July 1911. Foolscap. Board. Re. 1 or 1s. 6d. (6a.)

Paludism, being the Transactions of the Committee for the study of Malaria in India. No. 4, March 1912. Royal 8vo. Paper cover. Rs. 2 or 3s.

Scientific Memoirs by officers of the Medical and Sanitary Departments of the Government of India:—

A Streptothrix isolated from the Spleen of a Leper by Major W. G. Liston, M.D., D.P.H., I.M.S., and Captain T. S. B. Williams, I.M.S., New Series. No. 51. Super Royal 8vo. Board. 14a. or 1s. 4d. (3a.)

Dysentery in Hazaribagh Central Jail, January 1910—March 1911, being the report of an enquiry carried out by Captain R. T. Wells, M.A., M.B., I.M.S. New Series. No. 52. Super Royal 8vo. Board. Rs. 1-12 or 2s. 9d. (4a.)

The Development of the Parasite of Indian Kala-Azar by Captain W. S. Patton, M.B., I.M.S., New Series. No. 53. Super Royal 8vo. Board. 12a. or 1s. 2d. (4a.)

FOREIGN DEPARTMENT.

The Quarterly List of the Foreign Department No. 22. Corrected up to the 1st April 1912. Super Royal 8vo. Paper cover. Rs. 2-8 or 3s. 9d. (4a.)

The Official History of the Delhi Durbar, 1902-03. Special Edition *de luxe*. Original price Rs. 157 reduced to Rs. 59-4-0 (including packing and postage). **Ordinary Edition, original price** Rs. 32-0-0 reduced to Rs. 10-12 (including packing and postage).

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FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th February, March and April 1912. Royal 8vo. Paper cover. 4a. or 5d. (2a.) each.

Financial Statement and Budget for 1912-13. Foolscap. Board. Rs. 2 or 3s. (6a.)

Classified List of Officers of the Indian Finance Department, 25th May, June and July 1912. Royal 8vo. Paper cover. 4a. or 5d. (2a.) each.

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Budget Estimate of the Indian Telegraph Department for the year 1912-13. Foolscap. Paper cover. 8a. or 9d. (2a.)

Budget Estimate of the Indo-European Telegraph Department for the year 1912-13. Foolscap. Paper cover. 8a. or 9d. (2a.)

Post Office Budget Estimate of Revenue and Expenditure for 1912-13. Foolscap. Paper cover. 8a. or 9d. (2a.)

COMMERCIAL INTELLIGENCE DEPARTMENT.

Agricultural Statistics of India for the years 1905-06 to 1909-10. Vol. II. Twenty-sixth issue. Foolscap. Board. Re. 1 or 1s. 6d. (5a.)

Accounts of the External Trade of British India for the months of December 1911, January, February and March 1912. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Statistics of cotton spinning and weaving in the Indian Mills in January, February, March and April 1912. Royal 8vo. Stitched. 2a. or 2d. (2a.) each.

Sea-borne Trade and Navigation Accounts of British India for the months of February, March and April 1912. No. 11 and No. 12. No. 1 of 1912-13. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Supplement to the Annual Statement (Volumes I and II) of the Sea-borne Trade and Navigation of British India with British Empire and Foreign Countries, for the official year ending March 31st compared with the preceding year. Foolscap. Board. Rs. 5 or 6s. 8d. (12a.)

Sea-borne Trade and Navigation Accounts of British India for the calendar year 1911 compared with the years 1909 and 1910. Royal 8vo. Stitched. 8a. or 9d. (2a.)

Statistics of British India (with Statistics, where available, relating to certain Native States) for 1910-1911 and preceding years, Part VII, Educational, including Statistics relating to Education, Printing Presses and Publications. Fifth issue. Foolscap. Board. Re. 1 or 1s. 6d. (6a.)

Accounts relating to the Trade carried by Rail and River in India in the quarter and nine months ending December 1911, compared with the corresponding periods of the years 1909 and 1910. No. 3 of 1911-12. Foolscap. Paper cover. 8a. or 9d. (4a.)

Statistics of British India (with statistics, where available relating to certain Native States) for 1910-11 and preceding years, Part VI, Administrative and Judicial including statistics relating to Administrative Divisions, Civil and Criminal Justice, Registration, Police, Jails, etc. Fifth issue. Foolscap. Board. Re. 1 or 1s. 6d. (6a.)

Sea-borne Trade and Navigation Accounts for British India for the months of May, June and July 1912. Nos. 2, 3 and 4 of 1912-13. Royal 8vo. Stitched 8a. or 9d. (2a.) each.

Sea-borne Trade and Navigation Accounts for British India for the months of August and September 1912, Nos. 5 and 6 of 1912-13. Royal 8vo. Stitched. 8a. or 9d. (2a.) each.

Review of the Trade of India in 1911-12. Foolscap. Paper cover. 8a. or 9d. (3a.)

Statistics of British India for 1910-11 and preceding year. Part VIII, Local Funds including statistics relating to Municipalities, Local Boards and Port Trusts. Fifth issue. Foolscap. Board. Re. 1 or 1s. 6d. (4a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in May 1912. Royal 8vo. Stitched. 2a. or 2d. (2a.)

Statistics of British India with Statistics, where available, relating to certain Native States, for 1910-11 and preceding years, Part I Industrial including Statistics relating to Factories, Mills, Mines, etc. Foolscap. Board. Re. 1 or 1s. 6d. (4a.)

Accounts of the external Land Trade of British India for the three months April, May, June and July 1912. Royal 8vo. Stitched. 8a. or (2a.) each.

Note on the Production of Tea in India in the year 1911. Foolscap. Paper cover. 8a. or 9d. (1a.)

Note on the Production and Consumption of Coal in India up to the year 1911. Foolscap. Paper cover. 8a. or 9d. (2a.)

DEPARTMENT OF REVENUE AND AGRICULTURE

(Forest Branch.)

Commercial Guide to the Forest Economic Products of India. By R. S. Pearson, Esq. Super Royal 8vo. Board. Re. 1 or 1s. 6d. (4a.)

The Indian Forest Records. Vol. III, Part II. Note on the Antiseptic Treatment of Timber in India with special reference to Railway Sleepers. By R. S. Pearson, Esq. Royal 8vo. Paper cover. 14a. or 1s. 3d. (3a.)

Bark-boring beetle attack in the Coniferous Forests of the Simla Catchment Area, 1907-1911. By R. S. Hole, Esq. Forest Bulletin No. 10 of 1912. Super Royal 8vo. Paper cover. 3a. or 3d. (1a.)

A Further Note on some Casuarina Insect Pests of Madras. By Subramania Iyer, Esq. Forest Bulletin No. 11 of 1912. Super Royal 8vo. Paper cover. 14a. or 1s. 3d. (1a.)

COMPTROLLER GENERAL.

Appropriation Report on the Accounts of the Government of India for 1910-11. By R. W. Gillan, Esq. Foolscap. Board. 8a. or 9d. (5a.)

Finance and Revenue Accounts of the Government of India for the year 1910-11. Foolscap. Board. Rs. 2 or 3s. (10a.)

ARMY DEPARTMENT.

Report on the Examination held in India, October 1911, of (1) Lieutenants and Captains of the Regular Army in subjects (d), (e), (h) (Lieutenants, R. A. M. C.), (h) (ii) and (iii) (Lieutenants, I M.S.), (i) and (j) for promotion.

(2) Majors of the Regular Army in Tactical Fitness for Command, Part I.

(3) Majors of the Royal Army Medical Corps in Technical Subjects, Part I, Appendix XIV, King's Regulations.

(4) Majors of the Army Veterinary Corps in Technical Subjects, Appendix XV, King's Regulations. Demy 4to. Board. Rs. 1 4a. or 1s. 9d. (3a.)

Army Regulations, India, Vol. I, Pay and Allowances and Non-effective Pay corrected up to 1st April 1912. Royal 8vo. Paper cover. Rs 1-4 or 2s. (3a.)

Musketry Schools Regulations, India (Provisional), General Staff, India, 1912. Royal 16mo. Paper. 4a. or 5d. (1a.)

The Cantonments (House Accommodation) Act, 1902, and Rules made thereunder The Cantonments Act, 1910 The Cantonment Code, 1912. Royal 8vo Board. Re 1 or 1s. 6d. (4a.)

Classified Lists of the Military Works Services and Public Works Department Military Subordinates; and Distribution Return of the Establishment of the Military Works Services corrected up to 31st December 1911. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

India Army Budget Estimate for 1912-13. Super Royal. Limp cover. Rs. 2-8 or 3s. 9d. (8a.)

The Quarterly Indian Army List for July 1, 1912. Royal 8vo. Paper cover. Rs. 2 or 3s. 6d. (1a.)

Army Tables of Engineer Units, 1912. Royal 8vo. Board. Rs. 1-12 or 2s. 9d. (5a.)

Appendices to India Army Budget Estimate for the year 1912-13. March 26th, 1912. Foolscap. Limp. Rs. 2-8 or 3s. 9d. (8a.)

Sword Instruction, Mountain Artillery, 1912. Royal 16mo. Paper cover 1a. (1a.)

Appendices to the India Army Budget Estimate for 1912-13. Foolscap. Limp. Rs. 2-8 or 3s. 9d. (8a.)

RAILWAY BOARD.

History of Services of the Officers of the Engineer and State Railway Revenue Establishments. Corrected to 1st July 1911. Royal 8vo Board. Rs. 2-3 or 3s. 9d. (4a.)

Administration Report on the Railways in India for the calendar year 1911. Foolscap. Limp cover. Rs. 2 or 2s. 8d. (8a.)

History of Services of the Officers of the Engineer and State Railway Revenue Establishments. Corrected to 1st July 1912. Royal 8vo. Board. Rs. 2-8 or 3s. 9d. (5a.)

Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways corrected up to 30th June 1912. Royal 8vo. Paper cover. Rs. 1 or 1s. 6d. (2a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Report on the Administration of Land Records and Agriculture, Estates under the Court of Wards, Government Litigation and the Alienation of Land Act in the North-West Frontier Province for the year 1910-11. Foolscap. Paper cover. Rs. 2-8 or 3s. 4d. (2a.)

Annual Administration Report for Public Works Department, North-West Frontier Province, for 1911-12. Re. 1 or 1s. 4d. (2a.)

Annual Report of the Post Office of India for the year 1911-12. Re. 1 (3a.)

Records of Fort St. George. Diary and Consultation Book, 1679-1680. Foolscap. Board. Rs. 2 4a. or 3s. 0d. (1a.)

Records of Fort St. George. Diary and Consultation Book. Military Department, 1754. Foolscap. Board. Rs. 2-12 or 4s 3d. (6a.)

Records of Fort St. George. Country Correspondence. Military Department, 1754. Foolscap. Board. Rs. 2 or 3s. (5a.)

Records of Fort St. George. Country Correspondence. Military Department, 1755. Foolscap. Board 14a or 1s. 3d. (3a.)

Report of the Chemical Examiner to Government of North-West Frontier Province for the year 1911. Foolscap. Paper cover. 2a. 3p. or 2 & half d. (1a. 6p.)

Records of Fort St. George. Diary and Consultation Book. Military Department, 1755. Foolscap. Board. Rs. 2-4 or 3s. 9d. (6a.)

Note on the Registration of North-West Frontier Province for 1911. Foolscap. Paper cover. 7a. or 7d. (2a.)

Administration Report of the Jails of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 10a. or 10d. (2a.)

Annual Report of Dispensaries in the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 8a. or 8d. (2a.)

Note on the Stamp returns of the North-West Frontier Province for 1911-12. Foolscap. Paper cover. 5a. or 5d. (2a.)

Revenue Report of the Canals in the North-West Frontier Province for the Triennial Period 1908-09 to 1910-11. Foolscap. Limp cover. 12a. or 1s. (2a.)

Report on the Sanitary Administration of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 6a. or 6d. (2a.)

Report on Vaccination in the North-West Frontier Province for 1911-12. Foolscap. Board. 8a. 8p. or eight and half pence (2a.)

Report on the External Land Trade of the North-West Frontier Province for the year 1911-12. Foolscap. Paper cover. Rs. 2-14 or 3s. 10d. (3a.)

Brief Note on Income Tax Operations in the North-West Frontier for the year 1911-12. Foolscap. Paper cover. 7a. or 7d. (1a.)

Report on the Civil Veterinary Department, North-West Frontier Province, for the year 1911-12. Foolscap. Paper cover. Rs. 1-12 or 1s. (2a.)

Records of Fort St. George Diary and Consultation Book of 1680-1681 (26th January 1680—19th January 1681). Foolscap. Board. Re. 1 or 1s. 6d. (4a.).

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise and Civil Engineering—

Section IX, Railways, 5th Edition. Revised by F. G. Royal Dawson, 1908. Rs. 4-4.

Section V, Manual of Estimating, 7th Edition, 1908. (Reprint.) Rs. 3-12.

Thomason College Calendar for 1908. Rs. 5-2.

Examination question papers of the Thomason College Civil Engineer Class and Upper Subordinate Class Entrance Examination and the 4th grade P. W. Accounts Examination from 1905-1909 published by the Newul Kishore Press, Lucknow. Rs. 1-4.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. VI. Nos. 11-12 (Jatu Glossary) at Rs. 2.

Journal and Proceedings, Vol. VII. Nos. 1-8 at Rs. 2.

Memoirs, Vol. III, No. 1. Ramacarita by Sandhyakara Nandi, Edited by Mahamahopadhyaya Haraprasad Shastri at Rs. 2.

Memoirs, Vol. III, No. 2. An alchemical compilation of the thirteenth century A.D. by Mr. H. E. Stapleton, B.A., at Re. 1.

Memoirs, Vol. III, No. 3. The Journal of Major James Rennell by Mr. T. H. D. LaTouche at Rs. 4.

Memoirs, Vol. III, No. 4. Lisu (Yawyin) tribes of the Burma-China Frontier by Messrs. A. Rose and Coggin Brown at Rs. 3.

Memoirs, Vol. IV, No. 1. Sanskrit Tibetan Vocabulary by Alexander Csoma de Koros. Edited by Dr. E. Dension Ross and Satis Chandra Vidyabhusana at Rs. 5.

BIBLIOTHECA INDICA.

Memoirs of Tahmasp. By Lieutenant-Colonel D. C. Phillott at Re. 1.

Kiranavali. Fasc. 1-2 by M. M. Shib Nath Sarvabhauma at As. 10 each.

Tattacintamoni Diditi Vivrity, Vol. 1. Fasc. 2-5, by Kamikha Nath Tarkabagis at As. 10 each.

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Tattacintamoni Diditi Prokas. Fasc. 3, 4, by Guru Charan Tarkadarsantirtha at As. 10 each.

Nyaya Vartika Tatparya Parisudhi. Fasc. 1-2, by Vindeshwari Deebe and Lakhnan Shastri at As. 10 each.

Mugdhabodh Vayakarane. Fasc. 1-3, by Pandit Ajit Nath Nyayaratna and Siva Narain Siromani at As. 10 each.

Anuman Didhiti Prasarini. Fasc. 1-2, by Pandit Prasanna Kumar Tarkavidi at As. 10 each.

Avadhan Kalpalata, Vol. I. Fasc. 9. Vol. Fasc. 9-10 by Sarat Chander Rai Bahadur at Re. 1 each.

Vidhan Parijat, Vol. 2. Fasc. 5, by Pandit Taraprasanna Vidyaratna at Rs. 1-4.

Faras Nama of Zabardast Khan by Lieutenant-Colonel D. C. Phillott at Re. 1.

Faras Nama of Hakimi Khan by Lieutenant-Colonel D. C. Phillott at Re. 1.

Tirthacintamoni. Fasc. 2, 3, by Kamal Krishna Smrititirtha at As. 10 each.

Surya siddhanta. Fasc. 2, by M. M. Sudhak Divedo at Rs. 1 4a.

Amarkosh by M. M. Satis Chandra Vidyabhusana at Rs. 2.

Tantravartika. Fasc. 10 by M. M. Ganga Nath Jha.

Nirukta, Vol. I, by Pandit Hitabrata Samakhanta, at Rs. 1 4a.

Hidiqatu L. Hiqiqat by Major J. Stephenson, at Rs. 3 8a.

Marhamu L. Ilali L. Mudilu, Fasc. 2, by Dr. E. D. Ross, at Re. 1.

Akbar Nama, Vol. 3. Fasc. 1, by H. Beveridge at Rs. 1 4a.

Maasir-i-Rahimi, Fasc. 2, by Maulabi M. Hidayet Husain, at Rs 2

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1912.

Monthly Weather Review. March to July 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1. per month.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. Re. 1.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one plate.) Quarto. Paper cover. 8a.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. 8a.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review for August 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re 1.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, JANUARY 11, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Estate Lady Adelaide Stuart, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Lady Adelaide Stuart, widow, who died on 1st February 1911 at Southlands, Exmouth, Devon, Letters of Administration to whose Estate have been granted to George Roberts Johnston are required to send in the same on or before 25th January next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. R. JOHNSTON,
Administrator to Estate
Lady Adelaide Stuart, deceased.

CALCUTTA:
The 14th December 1912.

Estate Mrs. E. B. Smith, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Eliza Burges Smith, widow, who died on 2nd August 1912 at Pinewood, West End near Southampton, Hants, England, Letters of Administration to whose Estate have been granted to George Roberts Johnston are required to send in the same on or before 25th January next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received

notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. R. JOHNSTON,

Administrator to Estate
Mrs. E. B. Smith, deceased.

CALCUTTA :
The 14th December 1912.

Destroyed by Fire.

The Government Promissory Notes Nos. B. 020420/23, B. 043235/38, B. 043162 and B. ...1/33 of the 3½ per cent. Loan of 1854-55 for Rs. 1,000 each, originally standing in the name of the Bank of Bombay and last endorsed to the late Devraj Tokorsey, the proprietor, by whom they were never endorsed to any other person having been destroyed by fire, notice is hereby given that payment of the above Notes and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of Lukhamsee Nappoo, Hirji Mulji and Dharsi Khetsi, Administrators of the said deceased proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned Securities.

Names of the Advertisers :—LUKHAMSEE NAPPOO,
HIRJI MULJI.
DHARSI KHETSI,
Administrators of Devraj Tokersey.

Residence :—Bombay, C/o The Grain Merchants' Association, 2057, Masjid Bunder Road, Bombay.

Lost.

The upper half of Government Promissory Note No. 140265 of the 3½ per cent. Loan of 1842-43 for Rs. 500 (Five hundred), originally standing in the name of Bipin Bihari Mukerji by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned Security.

Name of the Advertiser :—D. C. ANKETELL, Treasury Officer.

Residence :—Nagpur.

Lost.

The Government Promissory Notes Nos. M. 006946 of 3½ per cent. 1842-43 for Rs. 2,000 and M. 009869 of 3½ per cent. 1842-43 for Rs. 500 originally standing in the names of Hon'ble Justice Sir Davies, Kt., and the Bank of Madras, respectively, and last endorsed to C. Maragathammall, the proprietor, by whom it was never endorsed to any other person, having been lost. Notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the Proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned Securities.

Name of the advertiser—C. MARAGATHAMMALL.

Witness—C. Coolasakaram Naidu, S. Singaravaloo Chetty.

Residence—No. 13, Mint Street Park, Town Madras.

Lost.

The Government Promissory Note No. 229322 of the $3\frac{1}{2}$ per cent. Loan of 1865 for Rs. 1,000 originally standing in the name of Nagen Bala Dabya, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of advertiser—NAGEN BALA DABYA,
Residence—No. 30, Narkaldunga Main Road,
Harrison Road Post Office.

Stolen.

The Government Promissory Note, No. M. 005905 of the $3\frac{1}{2}$ per cent. of 1879 for Rs. 400 originally standing in my name, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Madras, and the application is about to be made for the issue of the duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

(Miss) HILDA RUBY SCOTT,
24th Convent Road, Mandalay.

Destroyed.

Government Promissory Note No. 040773 of the 3 per cent. loan of 1896-97 for Rupees (100) one hundred originally standing in the name of Hari Das Sreemaney and last endorsed to Srimaty Bhubaneswari Debi, the proprietress, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

SRIMATY BHUBANESWARI DEBI,
(Widow of P. K. Lahiri, Santragachee, Howrah.)

[The figures state prices in rupees per ten maunds]

Straw		Jawar Stalks		Bhusa (white)		Bran		Sheep, per score		Plough bullocks, per pair		Kerosine oil, per tin		Districts
1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	
														Rajputana—
														Eastern—
6·2	12·10	6·35	14·53	...	...	...	30·78	100	100	85	85	...	2·91	Ajmer
														Punjab—
														Southern—
...	...	6·72	...	6·72	...	...	...	90	90	150	150	2·41	2·12	Ferozpur
														Central—
...	...	...	...	...	...	...	20·62	...	140	..	160	...	2·16	Lahore
														South-eastern—
...	...	8·75	20	10	...	22·5	17·81	80	80	150	150	2·17	1·97	Delhi
														Submontane—
...	...	...	...	8·44	...	21·87	17·19	100	110	...	...	2·5	2·25	Amritsar
														Northern—
...	...	...	...	13·75	...	...	23·75	90	90	120	100	2·25	2·12	Ráwalpindi
														Western—
...	...	...	...	6·72	...	23·75	...	100	100	140	140	2·56	2·5	Lyallpur
...	...	...	...	...	...	...	...	...	90	...	...	2·52	2·31	Multan
														N.-W. Frontier Province
...	...	...	5·1	7·71	...	18·38	...	60 to 100	60 to 100	60 to 200	60 to 200	2·66	2·6[illegible]	[illegible]war
...	...	...	...	...	...	...	...	...	...	...	...	2·81	2·56	[illegible] Ismael Khan
														Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	150	...	...	2·03	1·72	Karáchi
...	...	...	...	10	...	...	...	...	...	...	...	2·34	2·06	Shikárpur
...	...	...	...	5·94	6·87	26·56	28·75	100 to 200	100 to 200	...	...	2·47	2·81	Quetta
														Bombay—
														Deccan and Karnatak—
...	...	...	...	...	...	...	...	70	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	2·2	1·91	Sholapur
...	...	...	...	...	...	...	...	...	...	...	...	2·11	1·95	Poona
														Khandesh and N.-E. Deccan—
...	...	...	...	...	...	28·59	30	...	...	...	...	2·03	1·87	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	2·2	2	Dhulia
														Gujrat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	...	...	...	23·75	22·5	...	...	...	...	2·25	2·06	Ahmadabad
														Central Provinces—
														Western—
...	...	...	...	...	...	...	...	50	50	100	90	1·87	1·87	Nagpur
														Central—
5	...	...	...	...	...	30	26·62	60	60	70	70	1·75	1·75	Jubbulpore
														Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	2·25	1·87	Raipur
														Berar—
...	...	17·5	16·5	...	...	...	...	90	78	57	61	1·87	1·87	Akola
...	...	...	...	...	...	33·37	33·25	60	60	75	80	2·25	2·12	Amráoti
														Madras—
														South, Central—
...	...	4·8	3·2	...	..	115·2*	[illegible]·5*	...	...	60	50	2·19	2·13	Coimbatore
7·8	6·4	...	...	...	...	...	...	80†	80†	...	...	2·11	2	Salem
														Central—
...	...	6·8	6·8	...	...	...	..	100†	100†	140	140	2·25	2·25	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	2	2	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	2·38	2·25	Karnul
														East Coast, central—
3·6	3·6	...	...	...	...	...	...	...	...	...	...	1·7	1·44	Nellore
														East Coast, south—
...	...	...	...	42·9	...	25	29·4	98·75†	...	...	...	1·82	1·7	Madras
...	...	...	...	...	...	13·5	13·8	130†	130†	...	...	1·82	1·68	Tanjore
...	...	...	...	...	...	32·3	38·3	...	...	...	...	2·4	2·16	Trichinopoly
														Southern—
15	10·7	...	...	...	...	20·4	16·9	...	...	40	40	2	2	Madura
														Mysore—
4·43	2·92	3·65	2·92	...	...	36·72	36·72	80	80	100	100	2·37	2·25	Mysore
5·88	5·88	4·27	4·27	...	...	83·8	83·8	160	160	120 to 150	120 to 150	2	2	Bangalore

* Superior quality † Sheep or goats

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence

R. E. ENTHOVEN,
Secretary to the Government of India

Calcutta, January 11, 1913

C

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1912

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jowar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	8 3	8 12	[illegible]	...	...	...
Tavoy	...	...	...	...	7 15	7 15	10 —	10 —	[illegible]	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	8 2	8 2	8 4	8 4	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	8 1	7 4	9 5	8 12	...	...	...	...
Rangoon	7 4	7 12	...	...	7 4	7 4	7 12	7 12	...	...	...	...
Maubin	...	...	...	...	8 1	8 1	8 12	8 12	...	...	...	...
Bassein	...	...	...	...	9 2	9 2	8 12	8 12	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	7 4	7 10	9 2	9 2	...	...	...	...
Henzada	5 13	5 13	...	..	10 —	10 —	10 8	10 8	...	...	...	...
Promo	...	...	...	...	7 4	7 4	9 2	8 9	...	...	...	...
Toungoo	...	...	...	...	8 2	8 2	8 12	8 12	...	...	...	...
Thayetmyo	...	...	...	...	6 1	6 —	7 7	7 4	...	...	...	...
Upper Burma—												
Mandalay	7 5	7 5	...	...	6 10	6 12	7 —	7 —	...	...	...	...
Bhamo	...	...	...	...	6 14	6 2	7 12	7 5	...	...	...	...
Pakôkku	...	...	...	...	7 4	7 4	7 12	7 12	17 14	17 14	...	...
Meiktila	...	...	...	...	7 6	7 4	8 9	8 6	15 6	15 9	...	...
Arakan—												
Sandoway	8 4	8 4	...	...	8 1	8 1	9 5	9 5	...	...	...	...
Kyaukpyu	5 —	5 —	...	...	7 3	7 8	8 2	8 2	...	...	...	...
Akyab	...	...	...	...	7 —	7 —	9 —	9 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	10 8	10 8	11 —	11 8	...	...	...	...
Cachar	8 —	8 —	...	...	8 —	8 —	12 12	12 12	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	6 —	6 —	...	...	8 4	8 4	8 4	8 —	...	...	...	...
Gáro Hills	...	...	...	...	8 8	8 8	10 —	9 8	...	...	...	...
Manipur	8 —	8 —	...	...	22 —	22 —	24 —	24 —	...	...	...	...
Nágá Hills	...	...	...	...	9 —	9 —	10 —	10 —	...	...	...	...
Lushai Hills	...	...	...	...	...	4 —	7 —	6 —	...	...	...	...
Brahmaputra—												
Goálpára	13 —	13 —	...	...	5 —	4 8	9 —	8 —	...	...	...	...
Kámrúp	8 —	8 —	...	...	6 4	6 —	9 12	10 —	...	...	...	...
Darrang	6 8	7 —	...	...	6 8	7 —	11 —	10 —	...	...	...	...
Nowgong	...	...	...	...	6 —	6 —	12 —	11 —	...	...	...	...
Sibságar	...	...	...	...	4 8	4 8	10 8	10 —	...	...	...	...
Lakhimpur	7 —	7 —	...	...	5 —	5 —	10 —	10 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	8 —	9 —	...	...	...	...
Noakhali	...	...	...	...	...	..	10 —	9 4	...	...	...	...
Backerganj	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Maimensingh	10 —	10 —	...	10 8	...	...	9 12	8 —	...	...	...	...
Tippera	...	...	...	...	7 10	6 —	10 —	9 —	...	...	...	...
Dacca	6 8	8 —	11 —	11 —	10 —	...	9 2	7 12	...	...	...	...
Deltaic—												
Khulna	...	...	..	...	...	...	8 8	8 8	...	...	...	...
24-Parganas	..	...	...	...	...	...	8 —	8 —	...	...	...	...
Howrah	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Calcutta	10 —	10 —	12 4	12 —	...	...	7 —	7 —	10 —	10 —	...	...
Hooghly	...	...	...	...	...	...	6 8	8 —	...	...	...	...
Nadia (Krishnagarh)	10 3	10 8	...	...	...	...	8 —	8 —	...	...	...	...
Jessore	8 —	8 —	11 —	11 —	...	...	8 —	8 4	...	...	...	...
Faridpur	14 —	14 8	16 —	16 —	8 —	...	7 8	7 8	...	...	...	...

[The figures state the number of seers (of 80 to as) and chittacks sold for one rupee]

Marua or Bagi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dal		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma -
												Tenasserim—
...	[illegible]	...	...	...	...	...	...	...	...	14 —	14 —	Mergui
...	[illegible]	...	...	6 6	6 6	...	...	...	...	17 12	17 12	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	17 12	17 12	Moulmein and Amherst
												Pegu ([illegible]
...	...	...	...	10 11	11 11	...	...	6 14	7 1	18 13	18 13	Pegu
...	...	...	...	9 13	10 11	...	...	6 15	6 15	14 —	14 —	Rangoon
...	...	...	...	7 12	7 12	...	...	7 12	7 12	17 8	17 8	Maubin
...	...	...	...	8 —	8 —	...	...	...	...	14 —	14 —	Bassein
												Pegu (inland)—
...	...	...	...	8 8	9 8	...	...	...	8 13	14 —	14 —	Tharawadi
...	...	...	...	8 1	8 1	...	...	7 10	7 10	18 5	18 12	Henzada
...	...	...	...	11 7	11 7	...	...	8 3	8 3	14 4	14 4	Prome
...	...	...	...	9 7	9 7	...	...	...	...	14 8	14 3	Toungoo
...	...	...	...	8 4	7 12	18 4	14 4	5 13	7 4	14 —	14 3	Thayetmyo
												Upper Burma—
...	...	...	...	10 11	10 11	19 12	19 12	7 1	7 1	16 —	16 —	Mandalay
...	...	...	...	...	...	...	...	5 9	5 9	11 6	11 6	Bhamo
...	...	...	...	11 12	11 12	...	...	...	...	17 12	17 12	Pakôkku
...	...	...	...	10 8	10 11	20 —	20 —	7 10	7 12	15 —	15 —	Meiktila
												Arakan—
...	...	...	...	4 —	4 —	...	...	4 —	4 —	14 3	14 3	Sandoway
...	...	...	...	...	...	...	...	5 —	5 —	18 —	18 —	Kyaukpyu
...	...	...	...	8 —	8 —	...	...	6 —	6 —	12 —	12 —	Akyab
												Assam -
												Surma—
...	...	...	...	9 8	9 8	...	...	9 —	8 —	18 —	17 8	Sylhet
...	...	...	...	10 —	10 —	...	...	9 —	9 —	16 —	16 —	Cachar
												Hill tracts—
...	...	...	...	7 8	7 8	10 8	10 —	6 —	6 —	10 —	10 —	Khasi and Jaintia Hills
...	...	...	...	6 —	6 —	7 —	...	5 8	5 8	14 —	10 —	Garo Hills
—	...	...	...	6 —	6 —	20 —	20 —	5 —	5 —	10 —	10 —	Manipur
...	...	...	...	6 —	6 —	...	...	5 4	5 4	10 —	10 —	Nágá Hills
...	...	...	...	...	...	...	...	4 8	4 8	8 —	8 —	Lushai Hills
												Brahmaputra—
...	...	...	...	10 —	10 —	...	...	8 —	8 —	18 —	18 —	Goálpara
...	...	...	...	10 8	9 8	...	..	8 —	8 —	16 —	16 —	K mrú
...	—	...	...	9 —	9 —	...	...	7 —	8 —	13 —	13 —	Darrang
...	...	...	...	9 —	9 —	...	...	8 —	8 —	16 —	16 —	Nowgong
...	...	...	...	9 —	9 —	...	...	7 8	7 —	16 —	16 —	Sibságar
...	...	...	...	10 —	10 —	...	...	8 —	8 —	16 —	16 —	Lakhimpur
												Bengal -
												Eastern—
...	...	...	...	10 —	10 —	...	...	8 —	7 —	22 —	22 —	Chittagong
...	...	...	...	11 —	11 —	...	...	...	...	20 —	20 —	Noakhali
...	...	...	...	9 —	9 —	...	...	...	...	16 —	16 —	Backerganj
...	...	...	...	11 —	11 —	...	...	8 —	8 —	17 —	17 —	Maimensingh
...	...	...	...	...	...	...	...	...	...	16 —	16 —	Tippera
...	...	...	...	8 —	11 —	...	...	9 —	9 —	18 —	16 —	Dacca
												Deltaic—
...	...	...	...	8 —	8 —	...	...	8 —	8 —	16 —	16 —	Khulna
...	...	...	...	11 —	11 —	...	...	10 8	10 8	20 —	20 —	24-Parganas
...	..	...	...	12 8	12 8	...	...	9 8	9 8	20 —	20 —	Howrah
...	...	10 —	10 —	10 14	10 14	10 —	10 —	10 —	10 —	18 —	18 —	Calcutta
...	...	...	...	13 8	10 8	...	...	9 —	8 —	19 8	19 8	Hooghly
...	...	...	...	13 —	13 —	...	...	7 8	7 8	20 —	20 —	Nadia (Krishnagarh)
...	...	...	...	12 —	12 —	...	...	12 —	12 —	20 —	20 —	Jessore
...	...	...	...	14 —	14 8	...	...	7 —	7 —	18 —	17 8	Faridpur

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1912—continued

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (Andropogon sorghum)		Bajra or cumbu (Pennisetum typhoideum)	
	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month
Bengal—*continued*												
Western—												
Bankura	9 8	10 —	...	...	...	...	9 8	9 —	...	...	...	...
Burdwan	...	..	..	...	...	...	9 8	9 —	...	...	...	...
Birbhum	10 —	10 —	...	...	...	...	9 —	9 —	...	...	...	...
Midnapur	10 —	10 —	...	...	...	...	9 15	9 15	...	...	...	...
Murshidabad	12 —	12 —	16 —	16 —	...	...	9 8	9 4	...	...	...	...
Northern—												
Pabna	12 —		...	...	9 —	9 —	9 12	9 12	...	...	...	...
Rajshahi	10 8	10 8	16 8	15 12	6 —	6 —	9 —	9 12	[illegible]	...	...	...
Malda	12 —	12 —	18 —	14 —	10 —	...	8 —	10 —	...	...	...	...
Bogra	9 12	9 12	...	...	8 4	8 12	9 12	9 12	...	...	...	...
Jalpaiguri	8 —	8 —	...		9 —	8 2	10 —	9 —	...	...	...	...
Dinajpur	11 2	10 13	...	...	..	...	10 4	10 4	...	...	...	...
Rangpur	10 —	10 —	...	...	6 —	6 —	9 —	9 —	...	...	...	...
Hills—												
Darjeeling	6 —	6 —	9 —	9 —	...	...	7 —	6 8	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea	10 —	10 —	...		...	...	8 —	8 —	...	...	...	...
Bhágalpur	11 6	11 6	13 14	12 10	...	...	10 4	10 10	...	...	...	...
Darbhanga	11 —	11 —	12 2	17 9	...	...	8 13	8 13	...	...	...	...
Muzaffarpur	11 —	11 —	16 —	16 —	...	...	8 —	8 —	...	...	...	...
Sáran	12 —	11 —	16 —	14 —	...	...	8 —	8 —	...	...	...	...
Champáran	12 6	12 8	18 —	18 —	...	...	10 —	9 8	...	...	...	...
Bihar, south—												
Santhal Parganas	9 —	10 —		14 8	...	...	8 —	9 —	...	...	...	...
Monghyr	11 14	11 12	12 —	17 —	...	...	10 —	9 8	..	...	...	...
Gaya	11 —	11 —	10 —	10 —	...	...	8 12	8 8	18 —	18 —	...	...
Patna	13	14 —	16 —	16 —	...	...	10 —	11 8	...	...	...	...
Shahabad	11 —	11 —	14 —	[illegible] —	...	...	10 —	9 8	...	...	...	...
Chota Nagpur—												
Singbhum	9 —	10 —	...	...	...	...	9 —	10 —	...	...	...	...
Mánbhum	9 —	9 8	11 —	11 8	...	...	10 —	9 8	...	10 —	...	16 —
Ránchi	9 8	9 4	13 —	13 —	...	...	9 —	8 —	...	...	...	...
Palámau	11 4	11 4	...	15 3	...	...	9 4	9 —	...	...	...	...
Hazáribágh	9 8	9 8	...	...	...	...	8 4	8 4	...	...	...	...
Orissa—												
Puri	9 8	9 13	...	...	...	...	9 3	9 3	...	...	...	...
Cuttack	10 8	10 8	...	...	...	...	10 2	10 2	...	...	...	...
Balasore	8 —	9 —	...	...	...	...	9 12	9 12	...	...	...	...
Sambalpur	10 8 to 11 —	10 8 to 11 —	...	..	...	...	10 2	10 4	...	...	...	...
United Provinces—												
(a) Agra—												
Eastern—												
Mirzapur	10 8	10 8	14 —	13 8	5 —	5 —	8 8	8 —	15 —	15 —	14 —	14 —
Benares	11 15	11 15	14 6	14 1½	6 2	6 2	7 5	7 1	15 11½	...	15 3	...
Ghazipur	11 —	10 11	13 11	14 2	6 1	6 1	9 7	9 9	17 11	17 5	13 11	13 13
Jaunpur	11 8	11 5	14 5	14 5	5 6	5 3	8 8	7 5	...	16 8	...	16 —
Allahabad*	...	10 4	...	15 8	...	5 12	...	7 8	...		...	
Central—												
Bánda	13 4	13 4	17 —	17 —	4 8	4 8	9 —	8 8	21 —	21 —	17 —	17 —
Fatehpur	12	12 4	16 8	16 8	8 —	8 —	9 —	9 —	19 —	22 —	17 —	17 —
Hamirpur	13 6	14 1	16 8	17 —	5 10	5 10	7 2	7 2	20 4	19 —	16 8	16 8
Jalaun	13 12	13 12	17 —	17 —	4 —	4 —	6 —	6 —	18 —	19 —	15 —	15 —
Cawnpore	12 —	12 —	16 —	16 —	..	...	9 —	9 —	19 —	18 —	16 8	16 8
Jhansi	11 8	11 8	17 7	17 2	5 8	5 8	6 12	6 15	16 5	16 11	14 —	15 —
Etáwah	12 4	12 4	16 8	16 8	3 —	3 —	7 8	7 8	20 8	20 8	17 4	17 4
Farukhabad	12 4	12 1	16 4	16 4	3 14	3 14	8 8	7 13	19 8	18 14	15 15	15 13
Mainpuri	12 8	12 8	17 —	16 8	5 —	5 —	8 —	8 —	19 —	16 —	17 —	17 —
Etah	12 12	12 12	17 —	17 —	4 —	4 —	8 8	8 8	19 —	21 —	17 —	17 —
Western—												
Meerut	12 8	12 8	16 —	15 —	3 4	3 4	7 4	7 4	18 —	18 —	15 —	15 —
Agra*		11 8	...	15 —	...	7 —	...	7 8	...	16 8	...	15 8
Muttra*		11 4	...	16 4	...	5 —	...	8 —		19 —	...	15 —
Aligarh	12 —	12 —	16 —	14 8	3 8	3 8	5 —	5 —	17 —	15 8	16 —	14 —
Bulandshahr	12 8	12 8	16 —	15 —	3 —	3 —	5 — to 8 —	5 — to 8 —	17 —	17 —	16 —	16 —
Submontane, east—												
Ballia	11 1	11 1	14 4	14 15	6 8	6 8	9 2	9 2	...	...	...	...
Azamgarh	11 —	11 —	13 —	13 —	6 —	6 —	9 —	9 —	...	...	..	...
Gorakhpur	12 2	11 11	16 —	16 —	7 11	7 11	11 11	11 —	17 2	16 10	14 13	...
Basti	12 12	12 8	18 —	18 8	6 4	6 4	11 4	11 —	18 —	...	...	...

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*) Half-month of report	Previous half-month	Kangni or Kakun, Italian Millet (*Setaria italica*) Half-month of report	Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) Half-month of report	Previous half-month	Maize (*Zea Mays*) Half-month of report	Previous half-month	Arhar dal Half-month of report	Previous half-month	Salt Half-month of report	Previous half-month	Districts.
												Bengal—*continued*
												Western—
...	...	...	...	12 4	11 8	...	...	9 8	10 —	20 —	20 —	Bankura
...	...	...	...	13 4	12 —	.	...	10 8	10 —	20 —	20 —	Burdwan
...	...	...	...	11 8	11 8	...	...	8 —	8 —	17 8	17 8	Birbhum
...	...	...	...	9 —	9 8	...	...	8 —	8 —	20 —	20 —	Midnapur
...	...	...	...	14 —	13 8	...	...	10 8	10 8	20 —	20 —	Murshidabad
												Northern—
...	...	...	...	12 —	12 —	...	...	7 8	7 8	18 —	17 8	Pabna
...	...	...	...	12 12	12 12	...	...	8 4	7 8	15 12	15 12	Rajshahi
...	...	...	...	12 —	12 —	..	..	8 —	8 —	18 —	18 —	Malda
...	...	...	...	10 8	10 8	...	...	8 4	9 6	19 8	[illegible] 8	Bogra
...	...	...	...	10 —	10 —	...	..	7 8	7 8	18 —	18 [illegible]	Jalpaiguri
...	...	...	...	13 3	13 3	...	...	9 10	9 10	17 —	17 —	[illegible]
...	...	...	...	...	...	..	..	12 —	12 —	17 —	17 —	[illegible]pur
												Hi[illegible]—
10 —	10 —	...	...	9 —	9 —	11 —	11 —	6 8	6 8	13 —	13 —	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	13 —	13 —	20 —	20 —	8 —	8 —	16 —	16 —	Purnea
...	...	...	...	14 —	14 —	20 4	19 —	8 14	9 6	16 12	17 —	Bhágalpur
20 12	19 13	...	...	13 3	13 3	17 9	17 9	11 —	11 —	17 —	17 —	Darbhanga
...	...	...	...	15 —	15 —	17 —	17 —	11 —	11 —	19 —	19 —	Muzaffarpur
16 —	...	13 —	...	16 —	15 —	18 8	18 —	11 —	10 —	18 —	13 —	Sáran
21 —	21 —	...	...	16 —	17 —	20 8	22 —	10 —	10 —	1[illegible] —	1 —	Champáran
												Bihar, south—
...	...	...	...	12 —	12 8	18 —	20 —	8 —	8 —	16 —	16 —	Sonthal Parganas
...	...	...	...	16	15 4	17 8	17 4	9 12	9 8	18 11	18 14	Monghyr
21 —	22 —	14 —	16 —	14 —	14 —	17 8	17 12	10 —	10 —	17 —	17 —	Gaya
...	..	18 —	20 —	15 —	16 —	20 —	20 —	12 —	12 —	20 —	20 —	Patna
...	...	...	...	14 —	13 —	17 —	17 —	10 —	9 —	19 —	19 —	Shahabad
												Chota Nagpur—
...	...	...	...	[illegible] 8	11 8	...	...	9 —	8 8	17 —	17 —	Singhbhum
...	...	...	...	12 8	12 —	15 —	14 —	9 8	9 —	16 —	16 —	Manbhum
18 —	21 —	...	...	11 8	11 —	14 —	12 —	7 4	6 8	16 —	16 —	Ránchi
...	...	...	...	12 15	13 8	17 11	16 14	10 11	11 4	18 9	19 2	Palámau
18 —	16 —	...	...	13 —	13 —	14 8 to 15 —	14 8	9 8	9 8	16 —	17 —	Hazáribágh
												Orissa—
...	...	...	...	10 2	10 3	...	...	8 8	8 8	25 8	24 8	Puri
...	...	...	...	10 8	10 8	...	...	7 14	7 14	25 9	25 9	Cuttack
...	...	...	...	9 4 and 10 8	9 — and 11 —	...	...	8 —	8 —	13 —	13 —	Balasore
...	...	...	...	11 8 to 12 8	12 — to 12 8	...	...	8 —	8 — to 9 —	16 —	16 —	Sambalpur
												United Provinces—
												(a) Agra—
												Eastern—
...	...	15 —	14 8	13 8	14 8	17 —	19 —	10 8	10 8	18 —	16 —	Mirzapur
...	...	16 4	16 4	15 8	15 3	16 4	16 4	10 9	10 [illegible]	16 11	16 14	Benares
...	...	10 9	10 9	13 11	14 5	16 14	16 —	10 9	10 9	16 10	17 —	Ghazipur
...	...	...	...	16 9	16 6	13 8	17 13	11 8	11 8	17 7	17 7	Jaunpur
...	...	...	...	...	17 —	...	...		13 —	...	19 —	Allahabad
												Central—
...	...	...	...	18 8	18 8	..	..	12 —	11 —	18 8	18 8	Banda
...	24 —	15 —	15 —	17 —	17 8	.	17 —	13 —	13 —	18 —	18 —	Fatehpur
...	...	...	...	19 —	19 —	...	...	11 4	11 4	17 —	17 —	Hamirpur
...	...	...	...	18 8	19 8	...	...	10 —	10 —	...	...	Jalaun
15 —	14 12	10 —	18 —	18 4	18 8	21 [illegible]	22 —	12 —	12 —	22 —	22 —	Cawnpore
...	...	...	...	17 8	18 10		17 13	8 8	8 8	19 8	19 8	Jhansi
16 —	16 —	16 —	16 —	18 8	18 8	22 [illegible]	22 8	12 8	12 8	20 8	20 8	Etáwah
...	...	...	...	16 15	16 15	20 13	22 2	11 2	10 7	19 2	20 —	Farukhabad
...	...	...	...	18 —	17 —	23 —	23 —	12 —	13 —	20 —	20 —	Mainpuri
...	...	...	...	17 —	16 8	22 —	22 —	13 —	13 —	20 —	20 —	Etah
												Western—
...	...	...	...	17 —	17 —	19 8	20 8	12 8	12 8	22 6	22 8	Meerut
..	...	..	...	..	13 —	...	...	.	12 8		22	Agra
...	...	...	...		19 4		18 —		12 —		21 —	Muttra
...	...	7 —	6 8	16 —	15 —	19 8	18 —	11 8	11 8	20 —	21 —	Aligarh
...	...	...	...	15 8	15 8	18 —	18 —	12 —	12 8	21 —	21 —	Bulandshahr
												Submontane, east—
...	...	...	...	15 10	14 15	17 8	17 8	11 1	11 —	16 4	16 4	Ballia
...	...	...	...	15 4	15 4	17 —	17 —	10 8	10 —	17 —	17 —	Azamgarh
...	...	14 13	15 5	16 8	16 —	18 —	18 —	12 —	12 —	13 8	13 6	Gorakhpur
...	...	...	...	18 —	18 4	...	...	11 8	11 4	19 —	19 —	Basti

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1912—continued

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or Cholum (Andropogon sorghum)		Bajra or Cumbu (Pennisetum typhoideum)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month
United Provinces— *continued*												
(a) Agra—*continued*												
Submontane, west—												
Shahjahánpur	13 —	13 —	16 —	16 —	6 8	6 —	10 —	10 —	19 —	19 —	17 8	17 8
Budaun*	...	13 2	...	16 4	...	4 —	...	9 11	...	19 12	...	16 15
Pilibit	11 10	11 12	16 —	16 —	5 3	5 3	9 —	9 —	...	...	15 —	17 —
Bareli	12 12	12 8	16 4	15 8	4 4	3 12	8 8	8 14	...	...	17 4	17 8
Moradabad	12 10	12 12	16 2	16 2	3 6	3 6	9 14	10 4	21 6	...	16 12	16 14
Bijnor	12 8	12 12	17 —	16 8	3 8	3 8	8 —	8 4	...	...	15 2	...
Muzaffarnagar	12 8	12 12	15 15	15 15	7 11	7 11	8 4	8 4	17 10	17 10	15 6	15 6
Sahāranpur	12 12	12 4	16 —	14 14	3 8	3 8	7 12	7 8	19 12	17 —	17 8	16 —
Dehra-Dun	11 8	11 8	16 —	16 —	3 —	3 —	8 —	8 —	14 —	14 —	14 9	13 —
Hills—												
Naini Tal	9 8	9 8	12 —	13 —	3 —	3 —	7 —	7 —	10 —	12 —	10 —	10 —
Almora	11 —	11 —	13 8	14 —	3 8	3 8	8 —	8 4	...	...	...	...
Garhwál	12 —	12 —	16 —	16 —	3 8	3 8	6 8	6 8	...	...	...	...
(b) Oudh—												
Southern—												
Partábgarh	12 —	12 —	16 —	16 —	5 —	5 —	9 —	9 —	17 —	17 —	16 —	16 —
Sultanpur	12 8	12 8	16 —	16 8	5 —	5 —	10 —	10 —	...	...	...	...
Rae-Bareli	12 —	13 4	16 —	16 —	8 —	8 —	10 4	10 2	21 —	22 —	18 —	20 —
Unao	12 1	12 2	15 14	15 4	5 8	5 [illegible]	9 8	9 12	18 8	19 8	16 4	17 4
Lucknow*	...	12 4	...	16 —	...	4 —	...	8 —	...	20 —	...	18 8
Hardoi	13 —	13 8	18 —	18 —	3 8	3 8	9 —	10 —	22 —	25 —	18 —	18 8
Northern—												
Fyzabad	12 —	11 14	15 8	15 8	...	...	8 4	8 2	21 —	20 8	15 8	15 4
Barabanki	12 8	12 8	16 —	16 —	5 —	5 —	8 —	9 8	21 —	21 —	16 —	16 —
Gonda	12 4	13 —	17 8	17 —	6 4	7 —	8 4	8 8	20 4	19 —	19 —	19 —
Bahraich	13 —	13 8	20 —	18 —	6 8	6 —	10 —	10 —	26 —	27 —	20 —	21 —
Sitapur	13 —	13 —	18 8	17 8	4 —	4 —	9 —	9 —	21 —	20 —	18 —	18 —
Kheri	13 —	13 —	18 —	18 —	4 —	4 —	9 —	9 —	23 —	23 —	19 —	19 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	9 10	9 12	11 8	11 10	5 15	6 —	6 11	6 12	11 14	12 —	9 4	9 6
Ajmer	9 4	9 4	12 7	12 7	5 4	5 4	6 4	6 4	12 8	12 —	12 —	...
Kishangarh	9 4	10 —	12 4	12 —	4 —	4 —	6 —	6 —	12 —	13 —	12 —	12 —
Tonk	12 1	12 1	15 6	15 6	4 6	4 6	5 8	5 7	17 8	17 4	15 5	15 5
Jaipur	10 12	10 12	13 10	13 14	4 14	4 14	5 6	5 6	15 1[illegible]	14 15	13 14	13 5
Karauli	11 9	11 14	16 9	17 8	6 12	6 12	8 —	7 12	16 4	16 4	14 1	14 4
Dholpur	11 14	11 13	16 12	16 8	5 4	5 4	5 8	5 8	18 4	17 15	16 14	17 [illegible]
Bharatpur	12 —	12 6	15 6	15 4	4 14	4 14	5 8	5 8	16 8	16 8	14 12	14 10
Alwar	11 3	11 7	15 13	15 11	5 5	5 5	6 13	6 13	17 7	18 —	14 11	14 10
Deoli	11 11	11 13	14 8	14 8	5 —	5 —	6 —	6 —	16 —	16 —	13 —	12 5
Nasirabad	10 —	10 8	...	...	6 8	6 8	7 8	7 8	14 —	14 —	12 —	12 —
Western—												
Bikaner	10 —	10 —	14 —	14 —	4 8	4 8	6 8	6 8	12 —	12 —	9 8	9 8
Jaisalmer	7 9	7 9	...	...	4 11	4 11	6 10	6 10	10 7	10 7	9 6	9 6
Jodhpur	8 — and 10 —	8 4 and 10 5	13 5	13 6	5 8	5 3	6 8	6 8	12 4	11 12	9 12 and 11 12	12 — and 12 5
Central India—												
Indore	10 12	10 12	13 —	13 —	5 —	5 —	7 —	7 —	18 —	18 —	11 —	10 8
Nimach	10 4	10 4	...	...	6 8	6 8	6 12	6 12	13 —	13 —	12 —	12 —
Gwalior*	...	12 8	...	...	...	5 4	...	6 —	...	...	...	...
Punjab—												
Southern—												
Hissar	11 8	11 12	15 —	14 —	...	...	7 —	7 —	13 8	12 —	13 8	14 —
Ferozpur	12 8	12 8	16 8	15 8	...	...	7 8	8 —	17 —	17 —	14 —	15 —
Central—												
Lahore*	...	11 4	...	14 8	...	...	...	8 —	...	15 8	...	12 8
Gujranwala	12 8	12 8	16 8	16 8	...	...	7 8	7 8	15 8	15 8	12 8	11 8
Gujrat	12 —	13 —	16 —	16 —	...	...	8 —	8 —	...	...	14 —	15 —
Jhelam*	...	12 —	...	14 8	...	...	...	8 —	...	...	...	13 —

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee].

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál		Salt		Districts
Half-month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—*continued*
												(a) Agra—*continued*
												Submontane, west—
...	...	...	...	18 8	18 8	...	...	13 —	13 —	19 —	19 —	Shahjahánpur
...	...	...	17 —	...	16 12	...	21 12	...	12 8	...	20 —	Budaun
...	...	...	...	18 4	18 8	21 —	21 —	10 8	10 8	20 —	20 —	Pilibit
...	...	...	...	17 4	17 12	22 8	22 —	12 8	13 4	21 4	20 4	Bareli
...	...	...	...	16 8	16 4	21 10	23 2	12 6	12 10	20 8	20 8	Moradabad
...	...	...	...	15 12	16 12	...	...	11 4	11 4	19 —	19 —	Bijnor
...	...	...	...	16 8	16 12	17 10	17 10	8 4	8 4	22 —	22 —	Muzaffarnagar
...	17 —	...	17 —	17 4	17 —	20 4	19 10	9 9	9 9	20 12	20 12	Saháranpur
20 —	18 —	...	...	15 —	15 —	19 8	19 —	12 —	11 —	16 —	[illegible]	Dehra-Dun
												Hill—
...	...	...	...	12 —	12 —	10 —	12 —	8 —	8 —	12 —	12 —	[illegible]
18 —	13 —	...	...	11 8	11 8	...	...	9 —	9 —	13 —	12 8	[illegible]
20 —	20 —	16 —	16 —	8 —	8 —	...	...	6 —	6 —	8 8	8 8	G[illegible]al
												(b) Oudh—
												Southern—
...	...	...	...	17 —	17 —	...	...	13 —	13 —	20 —	20 —	Partábgarh
...	...	...	...	19 8	19 8	...	...	12 8	12 8	21 —	21 —	Sultanpur
22 —	22 —	16 —	16 —	16 8	16 8	16 —	16 —	13 —	13 —	20 —	20 —	Rae-Bareli
...	...	16 —	16 —	16 8	17 4	...	23 —	11 10	11 10	20 —	20 —	Unao
...	...	...	...	...	19 8	...	21 —	...	12 —	...	19 —	Lucknow
25 —	23 —	22 —	22 —	19 8	20 —	24 —	25 —	13 —	14 —	20 —	20 —	Hardoi
												Northern—
...	...	15 8	16 —	19 4	19 2	21 —	19 12	10 12	10 10	19 —	18 8	Fyzabad
...	...	10 —	10 —	18 —	21 —	22 —	22 —	12 8	12 8	19 —	19 —	Barabanki
12 —	16 —	12 —	14 —	17 8	18 —	22 4	20 —	10 12	11 —	18 —	18 —	Gonda
...	...	...	...	19 8	20 —	24 —	24 —	12 —	12 —	18 8	18 8	Bahraich
17 —	17 —	18 —	19 —	21 —	21 —	21 —	20 —	12 —	12 —	20 —	20 —	Sitapur
24 —	24 —	11 —	11 —	21 —	20 —	24 —	24 —	12 —	12 —	20 —	18 —	Kheri
												Rajputana—
												Eastern—
...	...	7 13	7 2	13 5	13 8	12 15	13 2	8 2	9 4	19 3	19 7	Mewar (Udaipur)
...	...	6 8	6 8	15 —	15 8	15 —	14 —	10 8	10 8	24 —	24 —	Ajmer
...	...	...	...	13 8	13 8	12 4	13 —	...	...	...	24 —	Kishangarh
...	...	...	...	18 9	18 9	15 5	14 4	...	...	20 7	21 1	Tonk
...	...	5 14	5 14	14 15 and 17 11	13 14 and 17 11	15 11	15 7	16 7	16 7	23 12	24 —	Jaipur
...	...	...	...	16 9	18 12	...	...	16 4	17 8	21 8	21 4	Karauli
...	...	6 —	6 9	19 14	20 —	...	...	12 —	12 —	21 8	21 8	Dholpur
...	...	9 —	9 —	16 8	16 8	19 —	19 —	11 12	11 12	22 —	22 —	Bharatpur
...	...	18 —	18 —	18 8	19 2	16 —	16 —	18 8	18 8	25 1	25 —	Alwar
...	...	...	...	14 8¼	14 8	15 3	14 10	9 —	9 —	22 12	22 12	Deoli
...	...	...	...	15 —	14 8	...	...	8 8	8 8	25 —	25 —	Nasirabad
												Western—
...	...	...	...	14 8	14 8	...	...	7 8	7 8	22 8	22 —	Bikaner
...	...	...	...	10 14	10 14	...	...	...	...	22 — and 24 —	22 — and 24 —	Jaisalmer
...	...	...	...	14 6	14 8	...	...	9 1	9 1	16 5	15 5	Jodhpur
												Central India—
...	...	...	...	14 —	15 —	18 —	18 —	8 —	9 —	17 —	17 —	Indore
...	...	...	...	14 8	14 —	...	...	9 —	9 —	22 —	22 —	Nimach
...	...	...	8 —	...	19 —	...	...	...	12 —	...	20 —	Gwalior
												Punjab—
												Southern—
...	...	...	...	18 8	19 —	...	...	...	...	24 —	24 —	Hissar
...	...	...	...	17 —	16 8	17 8	18 —	...	...	23 —	22 —	Ferozpur
												Central—
...	...	...	18 —	...	14 8	...	15 —	...	10 8	...	25 —	Lahore
...	...	...	...	15 —	15 —	15 8	16 —	...	...	26 —	26 —	Gujranwala
...	...	...	...	14 —	14 —	15 —	15 —	...	...	26 —	26 —	Gujrat
...	...	...	...	...	14 8	...	16 —	...	9 —	...	28 —	Jhelam

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1912—continued

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Penniscium typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—continued												
South-eastern—												
Gurgaon	12 4	12 8	16 —	16 —	...	...	5 —	5 —	16 —	16 —	16 —	15 —
Delhi	11 8	11 8	15 —	14 8	3 —	3 —	6 —	6 —	18 ·	18 —	14 8	14 8
Rohtak	12 8	12 8	15 —	15 —	...	...	9 —	9 —	17 —	16 —	15 —	15 —
Karnál*	.	12 12	...	16 —	...	...	...	7 —	...	20 —	...	16 —
Submontane—												
Ambala	12 8	12 12	16 8	17 8	...	...	8 8	8 —	21 —	23 —	...	...
Ludhiána	13 —	13 —	16 —	16 8	...	...	7 —	7 —	..	..	15 8	16 —
Jullundur	13 8	13 8	17 —	17 —	...	...	7 —	7 —	17 —	17 —	12 —	12 —
Hoshiárpur	13 8	13 4	16 —	15 —	...	...	7 —	7 —	16 —	17 —	10 —	10 8
Gurdaspur	14 —	14 —	17 —	17 —	...	...	10 —	10 —	14 —	14 —	...	...
Amritsar	13 4	13 4	16 —	16 —	...	...	7 12	7 12	15 8	20 —	13 —	13 —
Sialkot	12	13 —	16 —	16 —	...	...	9 —	9 —	...	...	14 —	14 —
Hills—												
Simla	10 8	10 8	17 —	17 —	..	...	6 8	6 8	15 —	15 —	9 —	9 —
Kangra	12 —	11 8	18 —	20 —	...	...	8 8	8 8	...	...	...	...
Northern—												
Rawalpindi	10 12	11 [illegible]	15 8	15 8	..	...	7 —	7 —	16 —4	16 —	12 12	12 12
Attock	11 12	12 —	17 —	17 —	...	...	7▮ 8	7 8	...	...	14 —	14 —
Western—												
Shálpur	12 8	13 —	16 —	16 —	...	..	7 —	7 —	..	...	15 —	16 —
Jhang	12	12 ·	15 —	15 8	...	...	9 —	9 —	15 —	15 8	13 8	14 —
Lyallpur	11 12	11 12	16 —	15 8	...	.	7 8	7 8	...	...	...	..
Multan	11 8	11 8	14 12	14 12	...	.	9 4	9 -	17 4	17 4	13 8	14 —
Montgomery	11 7	11 8	14 —	14 —	...	...	6 8	6 8	12 -	11 —	12 —	12 —
Muzaffargarh	11 12	11 12	13 —	13 —	..	...	6 —	6 —	15 8	15 8	12 —	12 —
Dera Ghazi Khan*	..	10 15	.	13 2	...	...	...	8 8	.	13 12	...	13 2
N.-W. F. Province—												
Hazára	9 12	9 12	17 4	17 4	3 3	3 3	7 9	7 5	...	...	10 12	10 —
Peshâwar	10 —	10 —	17 -	18 —	5 3	5 3	6 3	6 3	16 —	20 —	12 —	12 —
Kohát	11 13	11 15	16 11	17 —	4 8	4 8	9 4	9 4	15 5	15 5	13 4	14 10
Bannu	12 5	13 4	16 1	16 11	3 7	3 7	8 12	9 6	17 8	20 —	12 8	14 11
Dera Ismael Khan	10 10	11 9	13 2	13 12	3 7	3 6	6 4	6 4	16 —	16 4	14 6	14 6
Tochi	13 8	14 —	18 —	19 —	...	..	9 —	9 —	...	...	...	...
Kurram	11 —	11 —	21 —	21 —	10 —	10 —	...	...	...	...	...	...
Malakand	11 8	11 8	17 —	17 —	4 —	4 —	5 8	5 8	14 8	14 8	...	...
Wana	9 7	9 12	10 8	10 10	3 1	3 1	...	...	...	...	...	...
Sind and Baluchistan—												
Karáchi	9 —	9 —	...	...	6 —	6 —	7 —	7 8	10 —	10 —	10 8	10 —
Hyderabad	9 —	9 —	...	...	6 8	5 8	7 —	6 8	11 —	11 —	11 —	11 —
Thar and Parkár (Mirpur Khas)	9 —	8 —	...	...	5 -	6 —	7 —	7 8	13 —	12 —	10 —	10 —
Shikárpur	10 8	10 8	...	...	6 8	6 8	7 —	7 —	11 —	11 —	13 —	11 8
Upper Sind Frontier	9 12	9 12	...	...	6 —	6 —	7 —	7 —	13 —	13 —	14 —	13 4
Quetta	9 5 to 10 —	9 8 to 10 —	10 12	11 4	3 4	3 4	6 13	7 —	10 —	10 8½	8 14	9 —
Bombay—												
Konkan—												
Karwar	6 13	6 13	...	...	6 —	6 —	7 6	7 6	9 10	9 10	9 12	9 12
Ratnagiri	6 12	6 12	...	...	6 8	6 8	7 2	7 2	9 2	9 2	10 10	10 10
Alibag	7 6	7 6	...	...	6 7	6 7	7 8	7 3	...	...	8 9	8 9
Bombay	6 8	6 8	...	...	5 2	5 2	7 2	7 2	8 9	8 9	8 10	8 10
Thana	8 8	8 8	...	...	6 15	6 15	7 5	7 5	9 6	9 6	9 14	9 14
Deccan and Karnatak—												
Dharwar	7 8	7 8	...	...	7 14	6 14	8 13	7 14	12 12	12 12	10 3	10 3
Belgaum	7 4	7 4	...	...	6 14	6 6	7 7	6 14	11 13	11 9	10 11	9 10
Satara	7 1	7 1	...	.	5 14	5 14	6 12	6 7	8 13	8 13	8 14	8 14
Sholapur	8 7	8 7	...	...	6 13	6 13	8 8	8 8	12 —	12 15	12 —	12 8
Bijapur	7 2	7 2	...	...	5 10	5 10	6 9	6 9	10 15	10 8	11 4	10 14
Poona	6 14	7 8	...	...	5 2	5 2	5 12	5 12	10 3	10 3	10 13	9 10
Khandesh and N.-E. Deccan—												
Ahmadnagar	9 9	9 9	...	...	5 14	5 14	6 4	6 4	10 5	10 5	10 8	9 13
Násik	8 8	9 2	...	...	6 —	6 —	7 7	7 7	...	...	10 3	10 3
Dhulia	7 1	8 —	...	...	5 11	6 3	5 15	6 6	11 6	10 8	9 5	9 6
Jalgaon	9 9	9 8	...	...	6 —	6 —	6 9	6 9	11 5	10 8	10 12	10 7
Gujarat—												
Surat	9 4	9 4	...	...	5 9	5 9	7 14	7 14	8 —	8 5	9 8	9 8
Broach	8 —	8 —	...	...	5 8	5 8	7 —	7 —	9 —	9 —	9 8	10 —
Kaira	8 —	8 —	...	..	5 —	5 —	6 8	6 8	13 8	13 8	12 —	12 —
Baroda	8 —	8 —	...	...	5 8	5 8	6 —	6 —	10 —	10 —	10 —	10 —
Ahmadabad	9 8	9 8	...	...	5 8	5 8	8 —	8 —	12 —	12 —	12 —	12 —
Godhra	8 8	8 8	...	...	5 8	5 8	7 8	7 8	...	...	10 —	10 —
Disa	8 —	8 4	...	...	5 4	5 4	5 8	5 8	13 —	10 12	12 8	10 12
Kathiawar—												
Rajkot	8 10	8 10	...	...	4 8	4 8	5 8	5 8	10 5	10 5	10 2	10 2
Central Provinces—												
Western—												
Nimar	10 8	10 2	...	...	4 6	4 6	7 —	7 —	11 —	10 2	...	...
Hoshangabad	12 —	12 —	...	...	4 12	4 12	7 1	7 1	14 14	...	...	...
Betul	12 1	12 1	...	...	...	...	7 3	7 3	14 2	...	...	...
Chindwara	12 1	13 6	...	...	6 4	6 4	10 8	10 8	15 3	15 3	...	...
Nagpur	11 8	11 8	...	...	5 3	5 3	9 2	9 12	12 11	12 11	...	...
Wardha	11 4	10 11	...	...	5 2	5 2	9 2	9 2	14 11	14 11	...	...

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or rági (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal		Salt		Districts
Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Punjab—*continued*
												South-eastern—
...	...	...	...	19 —	18 8	16 —	15 —	10 —	10 —	20 —	20 —	Gurgáon
...	...	...	...	17 —	17 —	18 —	19 —	12 —	12 —	22 —	22 —	Delhi
...	...	...	...	18 8	18 8	15 —	15 —	12 —	12 —	21 —	21 —	Rohtak
...	...	...	...	...	18 8	...	19 —	...	11 —	...	20 —	Karnál
												Submontane—
23 —	23 —	15 8	15 8	15 8	16 4	22 —	19 8	11 —	11 —	27 —	27 —	Ambala
...	...	10 —	11 —	17 —	17 8	...	...	...	...	25 8	25 8	Ludhiána
...	...	8 —	9 —	16 8	16 8	20 —	18 —	...	...	25 —	25 —	Jullundur
...	...	...	...	14 8	15 —	18 8	18 8	...	...	23 —	23 —	Hoshiárpur
...	...	8 —	8 —	15 —	15 —	16 —	16 —	...	...	24 —	[illegible]	Gurdáspur
...	...	12 —	12 —	15 —	15 —	18 —	17 8	10 —	10 —	26 8	26 8	[illegible]
...	...	...	...	14 —	14 8	15 —	15 —	...	...	26 —	26 —	[illegible]
												[illegible]—
...	...	...	...	13 —	12 12	16 —	15 —	7 —	6 8	17 —	17 —	[illegible]
...	...	...	...	13 —	13 —	16 —	18 —	8 —	8 —	16 —	17 —	Kángr[illegible]
												Northern—
...	...	13 —	13 —	14 8	14 4	16 —	16 —	...	...	27 —	27 —	Ráwalpi[illegible]
...	...	...	...	13 8	13 8	14 8	14 —	8 —	8 —	26 —	26 —	Attock
												Western—
...	...	...	...	14 8	14 —	...	12 —	...	...	22 —	23 —	Sháhpur
18 —	16 —	18 —	18 —	14 12	13 14	16 —	15 —	...	...	21 —	21 —	Jhang
...	...	...	...	14 12	14 12	16 —	...	...	...	24 —	24 —	Lyallpur
...	...	10 —	10 —	14 —	13 12	15 4	18 —	...	...	24 8	24 8	Multan
...	...	...	...	14 6	14 3	14 —	13 8	8 —	8 —	22 —	22 —	Montgomery
...	...	...	...	13 —	13 —	12 —	12 —	...	...	21 —	21 —	Muzaffargarh
...	...	...	...	...	12 13	...	...	...	...	...	20 —	Dera Ghazi Khan
												N.-W. F. Province—
...	...	...	...	11 6	11 4	12 —	12 —	...	...	19 —	19 —	Hazára
...	...	12 —	12 —	13 —	13 —	14 —	14 —	10 —	10 —	25 —	25 —	Peshawar
...	...	...	...	13 2	13 2	14 —	14 —	...	...	25 8	25 8	Kohát
...	...	...	...	11 12	13 8	17 5	17 13	...	...	30 —	30 —	Bannu
...	...	...	...	12 8	13 2	13 2	13 2	...	...	27 —	27 —	Dera Ismael Khan
...	...	...	...	...	...	17 —	18 —	...	...	20 —	20 —	Tochi
...	...	...	...	9 8	9 8	13 8	13 8	...	...	17 —	17 —	Kurram
...	...	...	...	12 —	12 —	...	...	8 —	8 —	18 —	18 —	Malakand
...	...	...	...	...	...	...	...	...	...	...	...	Wano
												Sind and Baluchistan—
...	...	...	...	13 —	13 —	...	...	8 —	8 —	26 8	26 8	Karáchi
...	...	...	...	12 —	11 8	...	...	...	...	22 —	22 —	Hyderabad
...	...	...	...	9 8	9 —	...	...	...	...	20 —	20 —	Thar and Párkar (Mirpur Khas)
...	...	...	...	13 —	13 —	...	...	9 —	9 —	22 —	22 —	Shikárpur
...	...	...	...	13 —	13 —	...	...	9 —	9 —	16 —	16 —	Upper Sind Frontier
...	...	...	...	11 3½	11 5	11 7	12 1½	6 —	6 2	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	11 9	...	...	10 7	10 7	...	...	7 10	7 10	20 10	20 10	Karwar
9 6	9 6	...	...	11 11	11 11	...	...	8 [illegible]	8 2	20 13	20 13	Ratnagiri
...	...	...	...	9 —	9 —	...	...	8 5	8 5	23 12	23 12	Alibág
7 14	7 14	...	...	10 —	10 —	...	...	8 5	8 5	18 14	18 14	Bombay
10 5	10 5	...	...	11 2	11 2	...	...	8 8	8 8	23 2	23 2	Thanna
												Deccan and Karnatak—
...	...	...	...	9 2	9 2	...	...	8 3	8 3	19 8	10 8	Dharwar
12 11	12 11	...	...	10 14	10 14	...	...	7 5	7 5	21 12	21 12	Belgaum
...	...	...	...	10 —	10 —	...	...	8 14	8 8	19 —	19 —	Satara
...	...	...	...	13 2	13 12	...	...	7 12	7 12	18 —	18 —	Sholapur
...	...	...	...	11 12	11 12	...	...	7 14	7 14	20 8	20 8	Bijapur
...	...	...	...	14 9	14 9	...	...	7 8	7 8	18 12	18 12	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	12 11	13 7	...	...	8 6	8 6	17 3	17 3	Ahmadnagar
13 1	13 1	...	...	12 11	12 11	...	...	7 6	7 6	21 —	21 —	Násik
...	...	...	...	11 11	12 10	...	...	8 1	8 8	18 11	18 11	Dhulia
...	...	...	...	12 13	13 10	...	...	10 3	10 3	18 9	18 —	Jalgaon
												Gujarat—
...	...	...	...	9 11	9 15	...	...	8 5	8 5	26 13	26 13	Surat
...	...	...	...	8 —	8 —	...	...	8 —	8 —	24 9	24 9	Broach
...	...	...	...	9 —	9 —	...	...	7 8	7 8	26 8	26 8	Kaira
14 —	14 —	...	...	10 —	10 —	...	...	7 8	7 8	21 —	21 —	Baroda
11 8	11 8	...	...	13 —	13 —	...	...	9 —	9 —	26 8	26 8	Ahmadabad
...	...	...	...	12 —	12 —	...	...	8 —	8 —	25 —	25 —	Godhra
...	...	...	...	12 —	12 —	...	...	6 8	6 8	25 —	25 —	Disa
												Kathiawar—
...	...	...	...	12 8	12 8	...	...	5 8	5 8	30 4	30 —	Rajkot
												Central Provinces—
												Western—
...	...	...	...	12 —	12 —	...	...	8 8	8 —	17 5	17 4	Nimar
...	...	...	...	15 1	15 1	...	...	12 —	12 —	16 —	16 —	Hoshangabad
...	...	...	...	13 2	13 2	...	...	8 9	8 9	14 7	15 7	Betul
...	...	...	...	12 4	15 3	...	...	8 11	9 12	16 —	16 —	Chhindwara
...	...	...	...	11 14	11 14	...	...	10 7	10 7	16 —	16 —	Nagpur
...	...	...	...	12 12	12 2	...	...	12 12	12 12	17 —	17 —	Wardha

RETAIL PRICES FOR THE FIRST HALF OF DECEMBER 1912—*concluded.*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half month	Half month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	10 5	10 5	...	...	4 13	4 13	8 —	8 —	14 4	...	...	...
Saugor	11 8	11 12	...	...	5 9	5 6	7 2	6 1	14 4	16 —	...	...
Damoh	11 15	11 15	...	...	6 9	6 9	7 12	7 12	17 6	19 8	...	...
Jubbulpore	10 8	10 8	..	...	4 8	5 —	9 8	10 —	...	...	...	...
Mandla	11 1	11 1	...	...	7 2	7 2	10 4	10 4	...	...	...	...
Seoni	12 —	12 —	...	...	7 2	7 2	11 5	11 5	16 —	16 —	...	...
Bálághát	8 15	8 15	...	...	5 7	5 7	9 2	9 2	...	...	...	...
Bhandára	10 4	10 4	...	...	..	...	8 —	8 —	..	..	...	...
Chánda	10 —	8 15	..	...	6 11	6 11	7 4	7 4	13 5	10 —	...	...
Eastern—												
Bilaspur	11 11	11 11	...	...	8 —	...	10 11	10 11	...	...	...	...
Raipur	11 4	11 4	...	...	7 8	7 8	10 —	10 —	...	...	...	...
Drug	13 13	13 13	...	...	8 14	8 5	10 4	9 11	.	...	...	...
Berar—												
Buldana	8 12	9 2	...	...	5 —	5 —	6 12	6 12	11 12	12 11	...	...
Akola	9 9	9 9	...	...	5 13	5 13	8 4	8 4	15 —	15 —	...	...
Amráoti	10 8	10 8	...	...	6 8	6 8	8 11	8 11	16 —	16 —	...	...
Yeotmal	9 2	9 2	...	...	4 —	4 —	8 —	8	18 5	18 5	...	...
Nizam's Territories—												
Secunderabad	6 3	6 3	9 10	9 14	3 9	3 10	6 7	6 1	10 8	10 6	10 9	10 4
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	7 11	7 11	.	.	...	...
S. Canara	...	...	...	...	...	...	7 7	7 7	...	...	...	...
South, Central—												
Coimbatore	...	...	.	..	...	..	6 10	6 10	10 10	10 3	11 10	10 15
Nilgiris	...	...	...	..	.	...	6 3	6 3	..	...	...	...
Salem	...	...	...	...	...	..	5 12	5 2	9 13	9 7	8 4	8 4
Central—												
Bellary	...	...	...	...	..	...	5 15	5 15	13 —	13 —	...	...
Anantapur	...	...	..	...	...	.	7 2	7 2	15 1	15 1	...	..
Cuddapah	...	...	.	..	...	...	6 10	7 —	12 8	12 15	12 5	13 7
Karnul	...	...	...	.		...	6 10	6 10	10 [illegible]	10 10	...	...
East Coast, north—												
Ganjam	...	..	...	...	..	...	6 10	6 10	...	...		...
Vizagapatam	...	...	...	.		..	6 12	6 12	.	..	13 15	12 1
Godávari	...	...	...	...	...	...	[illegible] 9	7 9	11 4	11 4	...	...
East Coast, central—												
Kistna	...	...	..	...	...	...	8 8	8 —	10 9	9 14	...	...
Guntur	...	...	...	...	...	...	7 2	7 2	10 7	10 7	11 —	11 —
Nellore	...	...	..		..	...	8 4	8 13	13 —	13 —	12 8	12 8
East Coast, south—												
Madras	...	...	...	...	..	..	6 9	6 12	...	...	...	...
Chingleput	...	...	...		..	...	6 3	6 3		.	...	...
N. Arcot	..	...	...	...	..	..	[illegible] 13	6 13	.	...	..	...
S. Arcot	...	...	...		...		6 10	7 7	...	..	9 [illegible]	10 4
Tanjore	...	..	...	.	...	...	7 —	7 13	...	.	9 9	10 15
Trichinopoly	...	...	...		...	...	6 3	6 3	11 3	11 12	11 10	10 15
Southern—												
Tinnevelly	...	...	...	...	...	...	7 —	7 —	11	11 —	9 9	9 9
Madura	...	...	...	...	...	...	6 10	6 10	10 3	10 3	[illegible]	8 9
Mysore—												
Mysore	6 —	6 —	5 —	5 —	4 8	4 8	6 —	5 8	14 —	15 —	...	...
Bangalore	6	6 —	5 8	5 4	5 —	5 —	5 8	5 8	...	...	...	...
Coorg—												
Coorg	6 —	6 —	6 —	6 —	7 8	7 8	9 —	8 8	...	..	...	...
Aden	7 —	7 —	...	...	4 10	4 10	5 9	5 9	8 —	8 —	8 —	8 —

[The figures state the number of seers (of 80 tolas) and chittaks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dál		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces *continued—* *Central—*
...	...	...	...	16 —	16 —	...	...	12 —	12 —	16 —	16 —	Narsinghpur
...	...	...	...	13 8	15 1	...	...	10 11	10 11	18 5	18 5	Saugor
...	...	...	...	16 11	17 14	...	...	8 —	8 —	16 —	16 —	Damoh
...	...	...	...	14 8	14 8	...	...	10 —	11 —	17 —	17 —	Jubbulpore
...	...	...	...	15 1	15 1	...	...	9 8	9 —	14 —	14 —	Mandla
...	...	...	...	12 —	12 —	...	...	8 —	8 —	16 -	16 —	Seoni
...	...	...	...	10 11	10 11	...	...	8 14	8 14	16 9	16 9	Bálághát
...	...	...	...	11 —	12 8	...	...	9 4	9 4	15 4	15 4	Bhandára
...	...	...	...	11 7	11 7	...	...	11 7	11 7	16 —	16 —	Chán[illegible]
												Eastern—
...	...	..	...	11 11	11 11	...	...	9 2	9 2	12 13	12 13	Bilaspur
...	...	...	...	12 —	12 —	...	...	11 4	11 4	16 —	16 —	Raipur
...	...	...	...	11 8	10 —	...	...	9 —	11 —	15 4	15 4	Drug
												Berar—
...	...	...	...	11 15	11 15	...	...	9 —	9 —	16 —	16 —	Buldána
...	...	...	...	13 5	13 4	...	...	8 9	8 9	17 2	17 2	Akola
...	...	...	...	15 —	14 —	...	...	11 4	11 4	17 2	17 2	Amráoti
...	...	...	...	11 11	11 11	...	...	11 11	11 11	16 —	16 —	Yeotmal
												Nizam's Territories—
12 3	12 12	...	...	9 15	10 8	...	...	12 13	12 12	14 —	14 —	Secunderabad
												Madras— *Malabar Coast*
...	...	...	...	...	...	...	...	...	...	19 13	19 3	Malabar
...	...	...	...	...	...	...	...	...	...	20 13	20 13	S. Canara
												South central—
12 9	13 5	...	...	...	...	...	...	...	...	19 8	19 8	Coimbatore
...	...	...	...	...	...	...	...	...	...	16 —	16 —	Nilgiris
11 13	11 13	...	...	...	...	...	...	...	...	16 1	15 10	Salem
												Central—
13 9	13 9	...	...	...	...	...	...	...	...	17 7	17 7	Bellary
15 13	15 13	...	...	...	...	...	...	...	...	19 15	19 15	Anantapur
14 2	14 1	...	...	...	...	...	...	...	...	21 7	21 7	Cuddapah
...	...	...	...	...	...	...	...	...	...	15 5	15 5	Kurnul
												East Coast, north—
16 5	16 5	...	...	...	...	...	...	...	...	20 9	20 9	Ganjam
13 10	13 10	...	...	...	...	...	...	...	...	20 —	20 —	Vizagapatam
10 11	10 11	...	...	...	...	...	...	...	...	24 —	24 —	Godavari
												East Coast, central—
13 4	12 9	...	...	...	...	...	...	...	...	27 —	27 —	Kistna
9 14	9 14	...	...	...	...	...	...	...	...	24 —	24 —	Guntur
13 14	13 14	...	...	...	...	...	...	...	...	25 3	26 3	Nellore
												East Coast, south—
11 12	11 13	...	...	...	...	...	...	...	...	22 3	22 3	Madras
12 —	12 10	...	...	...	...	...	...	...	...	26 —	26 —	Chingleput
12 9	12 9	...	...	...	...	...	...	...	...	23 2	23 2	N. Arcot
9 10	9 10	...	...	...	...	...	...	...	...	23 1	23 2	S. Arcot
14 1	11 13	...	...	...	...	...	...	...	...	23 10	23 7	Tanjore
12 9	12 9	...	...	...	...	...	...	...	...	22 1	21 15	Trichinopoly
												Southern—
12 3	11 13	...	...	...	...	...	...	...	...	27 —	27 —	Tinnevelly
11 2	11 2	...	...	...	...	...	...	...	...	23 13	23 13	Madura
												Mysore—
13 —	13 —	...	...	8 —	8 —	...	...	7 —	7 —	17 8	17 8	Mysore
13 —	14 —	...	...	8 —	9 —	...	...	6 8	6 8	17 4	17 1	Bangalore
												Coorg—
15 8	16 —	...	...	15 —	15 —	...	...	7 —	7 —	13 —	17 —	Coorg
...	...	...	...	10 3	10 3	...	...	8 10	8 10	32 —	32 —	**Aden**

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence.

R. E. ENTHOVEN,

Secretary to the Government of India

Calcutta, January 11, 1913.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

IMPORTS (in hundredweights) of COTTON (raw), WHEAT, RICE (including paddy), GRAM and PULSE, LINSEED, RAPE and MUSTARD SEED, JUTE, and TEA, into certain ports in October 1912, and from 1st January to 31st October 1912 and in the corresponding period of 1911—

Whence Exported	COTTON, raw										Whence exported
	Calcutta.		City of Bombay		Karachi		Madras ports		TOTAL		
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	
Imports in October											
By Rail and River—											*By Rail and River—*
Assam	389	9	...	...	...	...	...	...	389	9	Assam
Bengal	162	271	...	...	...	...	...	...	162	271	Bengal
Bihar and Orissa	—	30	—	...	—	...	—	...	—	[illegible]	Bihar and Orissa
U. P. of Agra and Oudh	15,057	14,267	35,110	65,494	202	4	...	...	50 369	[illegible]	U. P. of Agra and Oudh
Punjab	...	498	1,681	2,523	11 832	11,672	...	...	13,513	14,[illegible]	Punjab
Sind and Br. Baluchistan	...	...	...	...	3 100	2,920	...	...	3,100	2 920	Sind and Br. Baluchistan
Raj. and C. India	...	557	650	620	...	...	...	...	650	1,177	Raj. and C. India
Bombay	...	...	16,943	4,820	...	...	333	...	17,276	4,8[illegible]	Bombay
Central Provinces and Berar	920	3,923	13,262	1,469	...	...	...	...	14 182	5,392	Cent. Provs. and Berar.
Nizam's Territory	...	...	672	4,215	...	...	3,111	5,754	3,783	9 969	Nizam's Territory
Madras	1	...	83	...	..	...	28 252	36,164	28 286	36,164	Madras
Mysore	.	...	..	.	..	.	264	2	264	2	Mysore
TOTAL	16,529	19,555	68,351	79,141	15,134	14,596	31,960	41,920	131,974	155,212	TOTAL
By Sea—											*By Sea—*
Bengal	2,096	286	1,210		...	...	...	...	3 306	286	Bengal
Bihar and Orissa	—		—		—	...	—	...	—	...	Bihar and Orissa
Bombay	1,292	1,310	...	.	423		6	476	1,721	1,786	Bombay
Sind and Br. Baluchistan	..	..	9 595	2 033	..	...	...	...	9 595	2,033	Sind and Br. Baluchistan
Madras	7,480	4,398	9 070	16,703	..	...	...	..	16,550	21,101	Madras
Burma	373	3 504	...	...	...	...	...	...	373	3,504	Burma
Non-Br. Ports in India	115	...	17,901	11,047	84	...	...	..	18 100	11,047	Non-Br. Ports in India
Foreign countries	505	...	28,079	6,490	204	...	..	808	28,788	7,298	Foreign countries
TOTAL	11,861	9,498	65,855	36,273	711	...	6	1,284	78,433	47,055	TOTAL
TOTAL IMPORTS	28,390	29,053	134,206	115,414	15,845	14,596	31,966	43.204	210 407	202,267	TOTAL IMPORTS
Imports to end of October											
By Rail and River—											*By Rail and River—*
Assam	183 283	62,871	...	...	...	—	...	—	183 283	62,871	Assam
Bengal	24,036	93,150	. .	676	...	—	7	—	24 043	93,826	Bengal
Bihar and Orissa	—	11,540	—	..	—	—	—	—	—	11,540	Bihar and Orissa
U. P. of Agra and Oudh	73,275	66,041	133 968	155,712	2.240	442	2	—	209 485	222,195	U. P. of Agra and Oudh
Punjab	11,673	6,363	71,239	179,919	326,514	660,000	...	—	409,426	846 282	Punjab
Sind and Br. Baluchistan	...	..	...		442,552	359,018	...	—	442,552	359 018	Sind and Br. Baluchistan
Raj and C India	9.476	2 086	605,471	523 922	1.717	65	...	—	616,664	526 073	Raj and C. India
Bombay	2,178	992	2,439,856	1,411,649	..	...	8,876	8,454	2 450 910	1,421,035	Bombay
Cent. Provs. and Berar	67,770	120,849	1,870 403	2,662,087	...	...	...	—	1 438,173	2,782,936	Cent. Provs. and Berar
Nizam's Territory	712	1,605	332,557	567,433	...	...	86,171	140 885	419 440	709,923	Nizam's Territory
Madras	1,747	1,699	20,098	50,867	...	...	976,037	1 223,728	997 882	1,276,294	Madras
Mysore	12	28	15,425	5,733	...	..	19,410	19 732	34 847	25,493	Mysore
TOTAL	374,162	367,224	4,989,017	5,557,998	773,023	1,019 525	1,090,503	1,392,799	7,226,705	8,337,546	TOTAL
By Sea—											*By Sea—*
Bengal	74,180	43,452	15,821	10,778	...	...	...	1,787	90 091	56,017	Bengal
Bihar and Orissa	—	1	—	...	—	...	—		-	1	Bihar and Orissa
Bombay	25,783	14,513	9 086	905	1.417	1,829	67,909	40,231	104 195	57,478	Bombay
Sind and Br. Baluchistan	1 656	...	201,783	269,583	...	...	...	...	203,439	269,583	Sind and Br. Baluchistan
Madras	30 823	35,183	37,288	154,949	...	...	1	60	68,112	190 192	Madras
Burma	22,002	95,665	23	6,825	...	...	179	612	22,204	103 102	Burma
Non-Br. Ports in India	305	...	1,151,437	683 327	88	51	...	...	1,151,830	683 378	Non-Br. Ports in India
Foreign countries	4,189	19 918	85,172	723,842	204	...	89	23,261	89 654	766,991	Foreign countries
TOTAL	158,938	208,732	1,500,610	1,850,179	1.709	1,880	68,178	65,951	1,729,435	2,126,742	TOTAL
TOTAL IMPORTS	533.100	575,956	6,489,627	7,408.177	774,732	1,021,405	1,158 681	1,458,750	8 956,140	10,464,288	TOTAL IMPORT

N.B.—Provinces named in the first and last columns include their chief port or ports. "Madras ports" includes the ports of Madras, French Ports (Pondicherry and Karikal, exclusive of sea imports from Non-British Ports and Foreign countries), Nagapatam, Tuticorin, Calicut, Cocanada Vizagapatam, Cuddalore, Cochin, Tellicherry, Cannanore, Masulipatam, Mangalore, Quilon, Porto Novo, and Badagara.

Figures previous to 1st April 1912 in this statement against "Bengal" include those relating to "Bihar and Orissa," but exclude those for Eastern Bengal districts (viz., Bakarganj, Faridpur, Dinajpur, Rajshahi, Rangpur, Bogra, Pabna, Jalpaiguri, Malda, Dacca, Mymensingh, Tippera including Hill Tippera, Chittagong including Port and town, Noakhali and Chittagong Hill Tracts); these latter are included in the figures shown against "Assam."

Whence exported	WHEAT								RICE (INCLUD			
	Calcutta		City of Bombay		Karachi		TOTAL		Calcutta		Karachi	
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912
Imports in October												
By Rail and River—												
Assam	215	...	...	...	...	...	215	.	154,713	1,738	...	...
Bengal	90,104	5,876	...	...	...	...	90,104	5,876	[illegible],335	515 384	...	...
Bihar and Orissa	—	38,989	—	...	—	...	—	38,989	[illegible]	90,179	—	...
U. P. of Agra and Oudh	[illegible]7,073	344 099	36,750	177,056	306,167	1,089,775	599,990	1,610,930	1,875	1,958	...	...
Punjab	[illegible]	1,241	12,255	8,382	1,402,595	2,092,870	1,414,850	2,102,493	321	150	3,741	9,808
Sind and Br. Baluchistan	...	...	...	...	57,497	5,194	57 497	5,194	...	...	52,326	76,797
Raj. and C. India	557	614	11,070	70 376	...	..	11,627	70,990	...	...	1	...
Bombay	...	...	7,156	641	...	...	7,156	641	...	...	...	...
Cent. Provs. and Berar	30,098	3,029	180,673	160,168	...	..	210,771	163,197	1,028	5,457	...	...
Nizam's Territory	...	...	78	.	...	...	78	...	...	...	...	...
Madras	...	...	...	...	...	...	...	...	187	105	...	...
Mysore	...	...	...	.	...	...	..	...	...	...	...	...
Kashmir	...	..	...	.	...	...	...	...	.	..	..	...
TOTAL	378,047	393,848	247,982	416,623	1,706,259	3,187,839	2,392,288	3,998,310	743,459	614,971	56,068	86,605
By Sea—												
Bengal	...	...	...	...	...	...	...	...	5,151	..	...	...
Bihar and Orissa	—	...	—	...	—	...	—	...	—	4,877	..	...
Bombay	...	...	...	...	...	...	...	...	...	...	274	164
Sind and Br. Baluchistan	...	...	3,518	...	...	...	3,518	...	...	...	3,254	4,279
Madras	...	...	...	53	...	...	...	53	..	...	...	..
Burma	...	...	...	...	...	..	...	...	...	...	...	...
Non-Br. Ports in India	...	...	7,819	192	133	.	7,952	192	..	...	...	...
Foreign countries	...	. .	10,128	30		450	10,128	480	143	75	..	60
TOTAL	...	..	21,465	275	133	450	21,598	725	5,294	4,952	3,528	4,503
TOTAL IMPORTS	378,047	393,848	269,447	416,898	1,706,392	3,188,289	2,413,886	3,999,035	748,753	619,923	59,596	91,108
Imports to end of October												
By Rail and River												
Assam	34,762	2,258	...	...	...	...	34,702	2,258	1,914,531	2,117,503	...	...
Bengal	1,002,721	248,920	9	5	..	...	1,002,730	248,925	8,342,814	10,614,023	...	...
Bihar and Orissa	—	777,293	—	201		...	—	777,494	—	1,332,672	—	...
U. P. of Agra and Oudh	4,541,511	4,654,132	576,346	1,488,370	3 068,162	6,943,071	8,186,019	13,085 573	7,552	14,106	13	10
Punjab	16,087	1,840	392,560	176,446	15,535,530	21,255 094	15,944,177	21,433 380	1,792	1,756	34,727	29,635
Sind and Br. Baluchistan	..	102	395	..	634,741	127,368	635,136	127,470	98	1	949,557	957,872
Raj. and C. India	3,404	23,510	614,290	1,314,616	51,518	13,296	669 212	1,351,422	119	661	2	18
Bombay	1	...	630,768	134,550	...	...	630,769	134,550	291	...	...	...
Cent. Provs. and Berar	682,504	283,807	2,622,675	2,587,969	...	...	3,305,179	2,871,776	6,850	23,680	...	...
Nizam's Territory	.	...	14,749	9,170	...	...	14,749	9,170	10	..	...	...
Madras	...	...	158	...	..	...	158	...	927	882	...	...
Mysore	...	..	16	...	...	...	16	..	...	...	...	...
Kashmir	..	...	...	. .	...	2,606	...	2,606	..	...	...	...
TOTAL	6,280,990	5,991,862	4,851,966	5,711,327	19,289,951	28,341,435	30,422,907	40,044,624	10,274,984	14,105,284	984,290	987,585
By Sea—												
Bengal	...	...	112	48	...	...	112	48	177,171	30,474	...	112
Bihar and Orissa	—	..	—	...	—	..	—	...	—	65,439	—	...
Bombay	13	...	193	1	1,245	470	1,451	471	199	40	3,415	2,910
Sind and Br. Baluchistan	...	...	69,581	15,375	...	...	69,581	15,375	..	...	39,333	42,732
Madras	...	.	257	53	...	...	257	53	.	..	.	4
Burma	...	...	...	...	..	..	.	..	79,147	6,003	...	...
Non-Br. Ports in India	...	...	148,966	3 877	20,114	..	169,080	3,877	...	...	...	...
Foreign countries	. .	127	25,083	54,882	169	3,140	25 252	58,149	431	587	.	72
TOTAL	13	127	244,192	74,236	21,528	3,610	265,733	77,973	256,948	102,603	42,748	45,830
TOTAL IMPORTS	6,281,003	5,991,989	5,096,158	5,785,563	19,311,479	28,345,045	30,688,640	40,122,597	10,531,932	14,207,887	1,027,047	1,033,365

* One maund of paddy is.

ING PADDY)†				GRAM AND PULSE								
Madras ports		TOTAL		Calcutta		City of Bombay		Karachi		TOTAL		Whence exported
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	
Imports in October												
												By Rail and River—
...	...	154 713	[illegible]8	9.358	16	..	...	...	...	9 358	16	Assam
8,356	12	503,691	515 396	396,194	24.093	2,667	...	...	...	398.861	24,093	Bengal
—	40,240	—	130,419	—	186,278	—	...	—	...	—	186,[illegible]	Bihar and Orissa
...	...	1,875	1,958	324.541	353,010	12,782	142.070	40,008	67,063	377,331	562,[illegible]	U. P. of Agra and Oudh
...	...	4 062	9,958	3,759	4,323	31,160	74,591	638,511	190,649	673,430	209,[illegible]	Panjab
...	21 336	52,326	98,133	...	..		10	14.880	9,941	14 880	9 951	Sind and Br. Baluchistan
..	...	1	...	3,116	9.612	13 644	23.627	2,466	5.858	19.226	39 097	Raj. and C. India
15	43	15	43	967	11,700	13.542	22,971	...	...	14,509	2[illegible]	Bombay
751	...	1,779	5,457	22,930	17,685	47.048	76,817	...	...	69.978	94 502	Cent. Provs. and Berar
333	206	333	206	...	..	8,532	2,170	...	...	8,532	2 170	Nizam's Territory
379,228	259,118	379.415	259.223	...	4.344	130	...	...	...	130	4.344	Madras
3,539	92	3,530	92	...	1,635	...	...	...	...	...	1,635	Mysore
...	...	...	...	..	..	..	..	...	...	..	..	Kashmir
392 222	321,047	1,191,749	1,022,623	760.865	602,696	129,505	342,256	695,865	273,511	1,586,235	1,218,403	TOTAL
												By Sea—
41,518	169.916	46,669	169.916	...	.	5,257	9	...	...	5,257	9	Bengal
—	4.941	—	9.818	—	..	—	...	—	...	—	...	Bihar and Orissa
8,356	4,920	3,630	5.084	...	..	6,139	323	656	338	6,795	661	Bombay
7	19,453	3.261	23,732	...		1,582	...	...	..	1,582	..	Sind and Br. Baluchistan
4,135	1,248	4,135	1.248	148	3,720	...	124	...	...	148	3.844	Madras
27,839	63,605	27,839	63,605	572	...	...	1,059	...	...	572	1,059	Burma
...	...	..	..	...	...	4 898	247	791	329	5,689	576	Non-Br. Ports India
16	51	159	186	92	11	3.012	1,212	299	155	3.403	1 378	Foreign countries
76,871	264,134	85,693	273,580	812	3,731	20,888	2,974	1.746	822	23,446	7,527	TOTAL
469,093	585,181	1,277,442	1,29[illegible]	761,677	606,427	150,393	345,230	697,611	274,333	1,609,681	1,225,990	TOTAL IMPORTS
Imports to end of October												
												By Rail and River—
...	...	1,914,531	2,117,503	111,027	24 978	...	...	...	..	111.027	24 978	Assam
378,702	457,531	8,716,516	11,071,554	3,205,459	1,330 268	6,983	21	...	..	3,212,442	1,330,289	Bengal
—	283,996	—	1,616,668	—	1,534,900	—	30	—	...	—	1,534,930	Bihar and Orissa
10	174	7,575	14,290	2,360,842	3,582,925	366,418	1,215,958	54,723	274,133	2,781,983	5,073 016	U. P. of Agra and Oudh
...	6	36,519	31,397	12,287	24,203	513,626	712,812	1,661,525	4,342,427	2,187,438	5,079,452	Panjab
7	21,336	949,662	979.209	...	116	2	10	341,386	141,242	341,388	141,368	Sind and Br. Baluchistan
...	...	121	679	17,923	59,371	224,705	219,142	57.473	57,565	300,101	336,078	Raj and C. India
385	244	676	244	2,626	1,909	504,115	115,482	...	1	506,741	117,392	Bombay
951	15,437	7,801	39.117	107,566	157,979	615 360	725,400	...	248	722,926	883 627	Cent. Provs. and Berar
2,017	1,993	2,627	1,993	.	221	26,917	14,425	...	...	26,917	14,646	Nizam's Territory
2,747,825	2,325,255	2,748,752	2,326,137	1,092	32,058	737	5,094	...	...	1,829	37,152	Madras
13,480	8,427	13,480	8,427	...	1,635	...	...	..	...	...	1,635	Mysore
...	...	...	...	..	...	..	...	...	...	...	...	Kashmir
3,138,977	3,114,399	14,398,260	18,207,218	5,818,822	6,750,563	2,258,863	3,008,374	2,115,107	4,815,626	10,192,792	14,574,563	TOTAL
												By Sea—
792,884	2,532,603	969,555	2,563,189	...	...	5,267	30	497	.	5,764	30	Bengal
—	27,891	—	93,330	—	10	—		—		—	10	Bihar and Orissa
126,936	174,286	130,550	177,236	3,103	19	28,191	7,416	5,494	4,557	31,788	11,992	Bombay
117,220	117,179	156,553	159,911	...	...	32,920	31,911	77	318	32 997	32 229	Sind and Br. Baluchistan
190,902	69,682	190,902	69,686	25,544	21,829	3,955	750	133	...	29,632	22 579	Madras
1,948,575	1,143,887	2,027,722	1,149,950	14,787	6,730	3,372	5,778	...	..	18,159	12,508	Burma
5,306	6	5,306	6	...		60,890	2,978	4,079	1,771	64,969	4,749	Non-Br. Ports in India
310	286	741	945	460	365	6,326	39,676	410	11,457	7,196	51,498	Foreign countries
3,181,633	4,065,620	3,481,329	4,214,253	43,894	28,953	135,921	88,539	10,690	18,103	190,505	135,595	TOTAL
6,320,610	7,180,219	17,879,589	22,421,471	5,862,716	6,779,516	2,394,784	3,096,913	2,125,729	4,833,729	10,383,297	14,710,158	TOTAL IMPORTS

†taken as equivalent to 25 seers of rice.

Whence exported	Linseed						Rape and Mustard Seed					
	Calcutta		City of Bombay		Total		Calcutta		City of Bombay		Total	
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912
Imports in October												
By Rail and River—												
Assam	902	90	...	...	902	90	5,792	189	...	...	5,792	189
Bengal	[illegible]66	4,775	...	...	106,566	4,775	49,824	1,138	77	...	49,901	1,138
Bihar and Orissa	[illegible]	61,129	—	...	—	61,129	—	6,127	—	...	—	6,127
U. P. of Agra and Oudh	47,745	36,176	1,056	21,557	48,801	57,733	54,720	112,278	2,564	6,424	57,284	118,702
Panjab	...	...	3,257	306	3,257	306	6,224	31,060	...	1,482	6,224	32,542
Sind and Br. Baluchistan	...	...	...	...	...	...	..	...	..	...	...	...
Raj. and C. India	307	...	1,571	9,557	2,478	9,557	31,457	20,050	517	1,804	31,974	21,854
Bombay		...	3,023	1,370	3,023	1,370	..	...	3,646	548	3,646	548
Cent. Provs. and Berar	220	448	7,573	8,963	7,793	9 411	2,047	370	381	555	2,428	925
Nizam's Territory	...	...	8,057	2,133	8,057	2,133	...	..	185	5	185	5
Madras	...	...	...	82	..	82	76	...	..	...	76	...
Mysore	...	...	...	...	...	...	...	...	13	..	13	...
Total	156,340	102,618	24,537	43,968	180,877	146,586	150,140	171 212	7,383	10,818	157,523	182 030
By Sea—												
Bengal	...	...	...	...	...	...	...	.	477	...	477	...
Bihar and Orissa	—	...	—	..	—	..	—	.	—	..	—	...
Bombay	...	...	..	..	...	..	...	.	.	3	...	3
Sind and Br. Baluchistan	...	...	...	...	...	..	...		...	...	...	...
Madras	...	...	..	...	.	.	..	..		.	...	...
Burma	...	...	..	...	...		...	..	..	...	...	...
Non-Br. Ports in India	...	...	818	...	818	...	...	..	163	84	163	84
Foreign countries	...	..	2,479	419	2,479	419	...	.	7	..	7	...
Total	...	...	3,297	419	3,297	419	...	..	647	87	647	87
Total Imports	156 340	102,618	27,834	44,387	184,174	147,005	150,140	171,212	8,030	10,905	158,170	182,117
Imports to end of October												
By Rail and River—												
Assam	153 191	19,892	...	...	153,191	19,892	191,624	29,742	..	...	191,624	29,742
Bengal	3,153,004	653 009	489	13	3,153,493	653,022	630,163	220,350	1,401	1,273	631,564	221,623
Bihar and Orissa	—	1,232,403	—	352	—	1,232,755	—	66 602	—	1,269	—	67,871
U. P. of Agra and Oudh	1,853,748	1,374,710	945,568	806,465	2,799,316	2,181,175	1,451,701	1,771,307	635,890	901,782	2,087,591	2,673 089
Panjab	1,912	2,159	35,779	15,747	37,691	17,904	509,400	393,564	6,267	19,212	515,667	412,776
Sind and Br. Baluchistan	..	...	..	...	...	..	...	...	..	...	...	...
Raj. and C. India	94,434	25,875	897,301	959,281	991,735	985,156	189,610	313,458	149 382	147,619	338,992	461,077
Bombay	...	..	598,939	144,962	598,939	144,962	3,297	...	297,986	26,294	301,283	26,294
Cent. Provs. and Berar	209,364	57,155	1,331,864	948,110	1,541 228	1,005,265	80,526	83,722	96,511	45,482	177,037	129,204
Nizam's Teritory	..	..	917,031	655,413	917,031	655,413	..	...	5,156	2,051	5 156	2,051
Madras	...	...	29,883	4,416	29,883	4,416	13,371	24,322	63	...	13 434	24,322
Mysore	...	...	7	20	7	20	...	...	13	...	13	...
Total	5,465,653	3,365,201	4,756,861	3,534,779	10,222,514	6,899 980	3,069,692	2,003 067	1,192,669	1,144 982	4,262,861	4,048,049
By Sea—												
Bengal	585	..	...	..	585	..	.	..	6 308	...	6 308	...
Bihar and Orissa	—	596	—		—	596	—	...	—	...	—	...
Bombay	...	...	16	..	16	...	114	..	68	3	182	3
Sind and Br. Baluchistan		...	194	590	194	590	.		8,462	5,141	8,462	5,141
Madras		1	1	..	1	1	8,335	12,732	22	...	8,357	12,732
Burma		...	427	...	427	...	...	...	...	...	...	...
Non-Br. Ports in India	..	...	157,390	37,273	157,390	37,273	..	143	1,863	1,378	1,888	1,521
Foreign countries	6	40	7,564	8,468	7,570	8,508	...	2	17	...	17	2
Total	591	637	165,592	46 331	166,183	46,068	8,449	12,877	16,760	6,522	25,209	19,399
Total Imports	5,466,244	3,365,838	4,922,453	3,581,110	10,888,697	6,946,948	3,078,141	2,915,944	1,209,429	1,151,504	4,287,570	4,067,448

Jute						Tea						Whence exported
Calcutta		Chittagong port		Total		Calcutta		Chittagong port		Total		
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	
Imports in October												
												By Rail and River—
2,986,591	64,139	464,438		3,451,029	64,139	240,873	169,633	87,070	89,490	327,943	259,123	Assam
1,342,931	3,386,294	...	[illegible]6,276	1,342,931	3,712,570	13,361	90,497	...	279	13,361	90,776	Bengal
—	250,336	—	..	—	250,336	—	310	—	...	—	310	Bihar and Orissa
3,667	3,959	...	...	3,667	3,959	196	55	...	...	196	55	U. P. of Agra and Oudh
...	...	...		.	—	135	86	...	...	135	86	Panjab
...	...			...			.	...	..	...	..	Sind and Br. Baluchistan
...	...	..	...	...	—		..	...	...	..	...	Raj. & C. India
...	...	...		...	—	1	1	...	...	1		Bombay
...	172	...		...	172	.	1	...	...	...		Cent. Provs. and Berar
...	...	.		.	—		—	...	...	...	...	Nizam's Territory
...	...	.	...		—		—	...	...	...	...	Madras
...	..	.	.	.	—			...	..	...	...	Mysore
4,333,189	3,704,900	464,438	326,276	4,797,627	4,031,176	254,566	260,583	87,070	89,769	341,636	350,352	Total
												By Sea—
6,667	...	313	9	6,980	9	18	2,097	10	...	28	2,097	Bengal
—	719	—		—	719	—		...	...	—	...	Bihar and Orissa
...	...	..	..	..	...		10	...	.	...	10	Bombay
...	...	.	...	...	..		5	...	...	...	5	Sind and Br. Baluchistan
...	...	..		.	...	28	46	...	...	28	46	Madras
...	...				...				.		...	Burma
...	..				...		.	...	...	...	...	Non-Br. Ports in India
2,075	..	..	..	2,075	.	44	88	.	...	44	88	Foreign countries
8,742	719	313	9	9,055	728	90	2,246	10	.	100	2,246	Total
4,341,931	3,705,619	464,751	326,285	4,806,682	4,031,904	254,656	262,829	87,080	89,769	341,736	352,598	Total Imports
Imports to end of October												
												By Rail and River—
11,449,835	3,332,080	1,163,005	116,330	12,612,840	3,449,010	1,304,899	930,953	441,828	444,691	1,746,727	1,375,644	Assam
3,769,014	12,451,888	...	866,517	3,769,014	13,318,405	104,377	398,644	24	1,432	104,401	400,076	Bengal
—	800,200	—	.	—	800,200	—	1,759	—	...	—	1,759	Bihar and Orissa
85,347	28,972	...	.	85,347	28,972	1,834	1,162	.	...	1,834	1,162	U. P. of Agra and Oudh
1,470	—	..	...	1,470	.	1,004	315	..	...	1,004	315	Panjab
.	—	...	...	..		.	1	.	...	..	1	Sind and Br. Baluchistan
...	744	...	...	..	744	12	2	..	...	12	2	Raj. & C. India
...	..	...	...	..	.	51	53	...	...	51	53	Bombay
4,817	1,365	...	...	4,317	1,365	48	10	.	...	48	10	Cent. Provs. and Berar
...	—	...	..			.		..	...	...	—	Nizam's Territory
...	—	...		...	..	2	3	...	...	2	3	Madras
...	—	...	...	...			—	.	...	...	—	Mysore
15,309,983	16,615,849	1,163,005	982,847	16,472,988	17,598,696	1,412,227	1,332,902	441,852	446,123	1,854,079	1,779,025	Total
												By Sea—
57,799	42,051	435	18	58,234	42,069	4,783	8,444	24	66	4,807	8,510	Bengal
—	9,980	—	...	—	9,980	—	..	—	..	—	...	Bihar and Orissa
...	...	...	..	...	..	89	95	...	.	89	95	Bombay
...	...	...	...	...	...	.	17	...	...	...	17	Sind and Br. Baluchistan
...	...	...	...	...	.	89	159	...	..	89	159	Madras
...	3	...	...	...	3	1	15	...	...	1	15	Burma
...	...	...	...	...	..		..	..	.	..	...	Non-Br. Ports in India
2,214	310	...	...	2,214	310	496	282	...	..	496	282	Foreign countries
60,013	52,344	435	18	60,448	52,362	5,458	9,012	24	66	5,482	9,078	Total
15,369,996	16,668,193	1,163,440	982,865	16,533,436	17,651,058	1,417,685	1,341,914	441,876	446,189	1,859,561	1,788,103	Total Imports

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence

R. E. ENTHOVEN

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Simla, the 16th January 1913.

The following preliminary statement of plague seizures and de[illegible]s reported in India during the week ending the [illegible]th January 1[illegible] is published for [illegible] information :—

Presidency or Province.	Division.	Districts, States, Towns of 30,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	...	...
		Delhi-Rural area	2	7
		TOTAL	12	7
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	12	11
		Ahmedabad City	...	...
		Ahmedabad District	...	...
		Broach Port	...	...
		Broach District	...	...
		Kaira	...	...
		Mahi Kantha Agency	...	...
		Palanpur	...	...
		Rewa Kantha	...	...
		Bulsar Port	...	..
		Surat Town and Port	...	..
		Rander Port	...	...
		Surat District	13	8
		Surat Agency	...	...
		Bhiwndi Port	6	2
		Bandra	...	...
		Mahim	...	...
		Bassein	...	...
		Sanjan	1	3
		Thana	...	...
		Chinchani	...	...
		Tarapur	5	6
		Thana District	...	...
	Central	Ahmednagar District	7	1
		West Khandesh	...	...
		East Khandesh District	...	...
		Nasik District	...	...
		Poona City	19	15
		Poona District	10	11
		Satara	46	26
		Sholapur Town	...	...
		Sholapur District	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND—contd.	Southern	Panvel Port	...	...
		Alibag „	1	1
		Kolaba District	12	11
		Vengurla Port	3	2
		Ratnagiri District	7	3
		Belgaum „	51	38
		Hubli Town	26	20
		Dharwar District	48	26
		Kanara „	..	...
		Bijapur „	142	135
		Bijapur Agency	...	...
		Savantvadi State	...	...
	Sind	Karachi Town and Port	...	..
		Karachi District	...	...
		Sukkur „	...	...
		Larkana „	...	...
	Political Charges.	Baroda State	3 (a)	3 (a)
		Cutch State	...	...
		Porbandar Port	...	...
		Kathiawar Agency	3	1
		Kolhapur and Southern Maratha Country	140	85
		Satara Agency	1	1
		Savanur State	...	...
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira State	2	3
		Murud Port	...	...
		TOTAL	558	414
MADRAS PRESIDENCY	...	Anantapur District	...	...
		North Arcot District	57 (e)	46 (d)
		South Arcot District	...	...
		Bellary Town	...	...
		Bellary Cantonment	...	...
		Bellary District	33 (c)	29 (c)
		Mangalore Town and Port	2	3
		South Canara District	...	...
		Chittoor District	13	12 (c)
		Malabar „	...	...
		Coimbatore Town	...	...
		Coimbatore District	84 (c)	51 (b)
		Cuddapah District	15 (b)	9
		Ganjam „	..	...
		Chingleput „	...	...
		The Nilgiris „	...	...
		Trichinopoly „	...	...
		Kistna „	...	...
		Salem District	7 (b)	2
		TOTAL	211	152

(a) Between the 4th and the 10th January 1913.
(b) One imported. (c) Two imported. (d) Six imported. (e) Eight imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	...	...
		Bankura	...	...
		Hooghly District	...	...
		Howrah Town	...	...
		Howrah District	...	..
	Presidency	24-Parganahs	...	...
		Calcutta	2	2
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	[illegible]
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	[illegible]
		Pabna District	...	...
		TOTAL	2	2
BIHAR AND ORISSA	Patna	Patna Town	...	...
		Patna District	86	58
		Gaya Town	4	4
		Shahabad District	2	3
	Tirhut	Saran District	119	87
		Muzaffarpur District	...	...
		Darbhanga District	50	41
	Bhagalpur	Monghyr Town	...	...
		Monghyr District	271	228
		Bhagalpur Town	...	...
		Bhagalpur District	13	11
		Champaran „	1	2
		Sonthal Parganas	16	10
		TOTAL	562	444
UNITED PROVINCES	Meerut	Shaharanpur City	1	1
		Shaharanpur District	11	13
		Muzaffarnagar District	41	46
		Meerut City	13	13
		Meerut District	23	18
		Bulandshahr District	...	...
	Agra	Muttra District	...	...
		Mainpuri District	2	1
		Etah „	4	2

The following corrections should be made in the return for the week ending 4th January 1913:—
Patna District *read* 65 deaths *for* 55 deaths.
Muzaffarpur District *read* 87 cases 78 deaths *for* 81 cases 75 deaths.

Presidency or Province.	Division.	Districts States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
United Provinces	Rohilkhand	Bareilly City	15	13
		Bareilly District	17	17
		Bijnor District	1	1
		Budaun District	9	6
		Moradabad District	12	7
		Shahjahanpur City	7	6
		Shahjahanpur District	11	6
		Pilibhit District	5	5
	Allahabad	Farrukhabad District	37	35
		Etawah District	33	27
		Cawnpore City	2	2
		Cawnpore District	[illegible]	83
		Fatehpur	57	45
		Allahabad City	2	2
		Allahabad District	46	40
	Jhansi	Jhansi City	...	...
		Jalaun District	7	10
	Benares	Benares District	2	3
		Mirzapur District	...	...
		Jaunpur District	...	...
		Ghazipur District	130	127
		Ballia "	155	139
	Gorakhpur	Gorakhpur District	334	218
		Basti "	82	69
		Azamgarh "	182	174
	Kumaun	Garhwal District	...	...
	Lucknow	Lucknow City	...	...
		Lucknow District	56	56
		Unao	157	146
		Rae Bareli	47	47
		Sitapur	18	18
		Hardoi "	2	2
		Kheri	...	...
	Fyzabad	Fyzabad City	19	17
		Fyzabad District	54	45
		Gonda	64	35
		Bahraich	66	51
		Sultanpur "	8	8
		Partabgarh District	3	3
		Bara Banki District	94	75
		TOTAL	1,914	1,621
Punjab	Ambala	Hissar District	...	..
		Gurgaon "	67	59
		Rohtak "	4	4
		Karnal "	17	12
		Ambala "	6	6

In the return for the week ending 4th January 1913 against the Fyzabad District *read* 46 cases *for* 26 cases.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Kangra District	...	...
		Hoshiarpur District	5	5
		Jullundur "	2	2
		Ludhiana "	7	2
	Lahore	Gurdaspur District	10	7
		Sialkot "	2	1
		Gujranwalla "	5	2
	Rawalpindi	Gujrat District	...	...
		Shahpur "	...	...
		Jhelum "	2	...
		Rawalpindi District	2	1
		Attock "	...	...
	Multan	Montgomery District		
		Muzaffargarh "	...	...
		Patiala State	39	39
		Kalsia State	2	1
		TOTAL	178	142
BURMA	Pegu	Rangoon Town	8	8
		Insein District	1	1
		Tharrawaddy District	...	...
		Pegu District	7	3
		Prome "	2	2
	Irrawaddy	Bassein Town	1	1
		Bassein District	...	...
		Myaungmya District	...	...
		Maubin "	1	3
		Pyapon "	1	1
	Tenasserim	Toungoo District	12	11
		Thaton "	...	...
		Moulmein Town	...	...
	Mandalay	Bhamo District	4	4
	Meiktila	Yamethin District	1	...
		TOTAL	38	34

The following corrections should be made in the return for the week ending 4th January 1913 :—
Pyapon District *read* 1 case 1 death *for nil.*
Toungoo District *read* 12 cases 12 deaths *for* 3 cases 2 deaths.
Bhamo District *read* 2 deaths *for nil.*

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Bhandara Town	...	...
		Bhandara District	23	23
	Jubbulpore	Jubbulpore District	6	5
	Berar	Yeotmal District	15	10
		TOTAL	44	38
MYSORE STATE	...	Bangalore Civil and Military Station	[illegible]	15
		Bangalore City	14	9
		Bangalore District	27	7
		Mysore City	...	...
		Mysore District	58	34
		Hassan "	6	10
		Kadur "	19	13
		Kolar "	3	6
		Kolar Gold Fields	20	22
		Tumkur District	3	2
		Shimoga "	19	10
		Chitaldroog "	...	...
		TOTAL	183	128
HYDERABAD STATE	...	Usmanabad District	...	...
		Raichur "	74	61
		Aurangabad "	...	...
		Nizamabad "	...	...
		Gulbargah "	1	1
		Bidar "	7	4
		Parbhani "	...	...
		Atrafibaldah " Sarf-i-khas	1	6
		Nander "	...	...
		Hyderabad City and suburbs	...	...
		Bir District	...	...
		Adilabad District	...	...
		Medak "	37	36
		Nalgondah "	24	24
		Warangal "	5	3
		Karimnagar District	...	...
		Mahbubnagar "	...	...
		TOTAL	149 (a)	135 (a)

(a) From the 30th December 1912 to the 5th January 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	[illegible]
		Neemuch Cantonment	...	[illegible]
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	7	2
		Kurwai State	...	...
		Rajgarh State	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...
		Barwani State	1	1
		Morar Cantonment	...	...
		Sitamau State	...	...
		Sohawal "	...	...
		Narsingarh "	...	...
		Orchha "	...	...
		TOTAL	8 (a)	3 (a)
RAJPUTANA AND AJMER-MERWARA	...	Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	88	88
		Jaipur State	...	...
		Dholpur City	...	...

(a) Figures for the week ending 4th January 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh „	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	17	10
		Ajmer Town	...	...
		Shahpura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	105 (a)	98 (a)
N.-W. F. PROVINCE	...	Dera Ismail Khan	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District	...	...
		Kathua „	...	...
		Jammu Province	...	...
		TOTAL	...	...
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	3,959	3,218

(a) Figures for the week ending 10th January 1913.

L. C. PORTER,

Secretary to the Government of India.

INDIAN PUBLIC WORKS DEPARTMENT AND INDIAN STATE RAILWAYS.

REGULATIONS AS TO APPOINTMENT OF ASSISTANT ENGINEERS, 1913.

1. The Secretary of State for India in Council will, in the summer of 1913, make **not less than 23*** appointments of Assistant Engineers in the Public Works Department of the Government of India.

In making these appoinments he will act with the advice of a Selection Committee, including at least one eminent representative of the Engineering profession.

2. Applications for the appointments must be made on a printed form to be obtained from the Secretary, Public Works Department, India Office, Whitehall, London, S.W., and to be returned so as to reach him not earlier than 1st March 1913, or later than **Thursday the 1st May 1913.**

No applications received after the latter date will be considered.

3. Candidates must have attained the age of 21 and not attained the age of 24 on the 1st July 1913. To this rule no exception can be made.

[N. B.—*Natives of India must obtain a certificate of age and nationality in the form explained in Appendix II. As the production of this certificate is a necessary condition of appointment, candidates are advised to procure it without delay. The certificate should be forwarded to the India Office together with the candidate's form of application or at the earliest subsequent opportunity.*]

4. Every candidate except as provided in Regulation 5, must be a British subject of European descent, and at the time of his birth his father must have been a British subject, either natural-born or naturalised in the United Kingdom. The decision of the Secretary of State in Council as to whether a candidate satisfies this condition shall be final. He must also be of good moral character and sound physique.

5. Natives of India who are British subjects, and are not qualified under Regulation 4, are eligible for appointment, and shall be selected to the extent of 10 per cent. of the total number of Assistant Engineers thus recruited, if otherwise duly qualified.

6. Candidates must produce evidence that they have either (1) obtained one of the University degrees mentioned in Appendix I; or (2) passed the A.M.I.C.E. examination; or (3) obtained such other diploma or distinction in Engineering, as may, in the opinion of the Selection Committee, be accepted as approximately equivalent to the degrees mentioned.

It will be for the Selection Committee to decide, in dealing with the applications, whether they will recommend any candidate under head (3).

7. It is advisable that candidates who have been through a college course and obtained one of the degrees mentioned in Appendix I, should have had at least one full year's practical experience of Civil Engineering under a qualified civil engineer at the time when they appear before the Selection Committee. Those who have taken no college course should have had a full three years of such practical experience. In the event of any candidate being selected who has not, in the opinion of the Selection Committee, had sufficient practical experience, he may be required to undergo, after arrival in India, a year's probation in charge of works, and his final appointment will be made dependent upon the result of such probation.

8. Candidates must be prepared, if called upon, to attend at the India Office, at their own expense, for a personal interview with the Selection Committee, which will probably take place at the end of May or early in June 1913.

9. They will further be required, before final appointment by the Secretary of State in Council, to appear before the medical Board at the India Office for examination as to their physical fitness for service in India.

The Regulations governing the physical examination of candidates for the Public Works Department of the Government of India are given in Appendix V.

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* Some of these appointments will probably be to the Indian State Railways.

*10. Selected candidates will also be required to satisfy the Secretary of State, in such manner as he may determine, of their ability to ride.

11. They will on appointment be provided with a free first-class passage to India and they will be expected to proceed thither about the end of September 1913.

Their pay will begin from the date of their landing in India, and, if they so desire, they will be able to obtain in India an advance of two months' pay, recoverable by monthly instalments of one-third of salary.

12. They will enter the Service as Assistant Engineers, on a salary of Rs. 4,560 a year (equivalent to £304 a year, when the rupee is at 1*s.* 4*d.*).

13. The instruments required by Assistant Engineers are supplied to them in India.

14. Particulars as to their prospects of pay, pension, &c., are contained in Appendices III and IV.

India Office,

* Selected candidates will be examined by the Civil Service Commissioners as to their ability to ride, and will be required to obtain —

(*a*) A certificate from the Civil Service Commissioners that they are able to ride well and to perform journeys on horseback; or

(*b*) a certificate from the Civil Service Commissioners of minimum proficiency in riding.

[In th]e latter case they will be subjected, on their arrival in India, to such further tests in riding as may be prescribed by their Government.

Candidates are warned that the certificate of minimum proficiency in riding without which they will not be allowed to proceed to India, is only granted to those who can qualify in a series of tests, which include jumping.

The chief tests will be saddling and bridling, mounting and dismounting; trotting and cantering; riding at a [trot without] stirrups; riding at a trot with stirrups but without reins, jumping a hedge hurdle about 3 feet in height.

Although the examination will in the main, be confined to these points, the examiner will not be debarred from applying any other tests which may appear desirable

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NOTE FOR THE INFORMATION AND GUIDANCE OF CANDIDATES.

The Selection Committee of 1906 drew attention to the subjects which were held to be of most importance for the Public Works Service, *viz.*

Pure Mathematics, including a knowledge of the differential and integral calculus.

Applied Mathematics.

Geometrical and Engineering Drawing.

Surveying and Geodesy.

Strength of Materials and Theory of Structures.

Hydraulics.

Heat Engines.

Materials used in Construction.

Building Construction.—Wood and metal work, limes and cements, and building with stone, brick, and concrete.

Knowledge of the principles of road-making, waterworks, sanitary and railway engineering. (Important.)

The Selection Committee were further of opinion that all candidates should have had some workshop training.

The following Announcement regarding the recruitment of the Public Works Department in future years is published for the information of intending candidates:—

The foregoing Regulations apply only to the appointment of Assistant Engineers in the permanent establishment of the Public Works Department in 1913, but it is the intention of the Secretary of State for India in Council, as at present advised, to recruit the permanent establishment of the Department in succeeding years on the same general lines as those already laid down.

He is, however, unable to give any undertaking that the Regulations will remain unaltered in the future.

APPENDICES.

APPENDIX I.

LIST OF DEGREES REFERRED TO IN PARAGRAPH 6.

University of Oxford.—B.A. (with honours in the Engineering Science Final Honours School).

University of London.—B.Sc. (Engineering).

University of Cambridge.—B.A. Honours (Mechanical Sciences Tripos).

University of St. Andrews.—B.Sc. (Engineering).

University of Glasgow.—B.Sc. (Engineering).

University of Edinburgh.—B. Sc. (Engineering).

Victoria University of Manchester (or Victoria University).—B.Sc. (with honours in Engineering), and B.Sc. Tech. in "Mechanical" or "Electrical" Engineering (Honours Division in the Final Examination).

University of Liverpool.—B. Eng.; provided the degree be obtained by passing the Examinations of the University.

University of Leeds.—B.Sc. in Civil or Mechanical Engineering.

University of Sheffield.—B.E. (First Class in the Final Examination.)

University of Birmingham.—B.Sc. (Engineering); provided that the Engineering Matriculation Examination shall have been passed before entry upon any course of study which forms part of the Degree course; and that a regular course of study, occupying not less than three academical years, shall have been pursued between the passing of such Matriculation Examination and the passing of the Final Examination for the degree.

University of Dublin.—B.A.I.

Royal University of Ireland.—B.E. and M.E.

University of Wales.—B.Sc. (in the Department of Civil, Mechanical, or Electrical Engineering).

University of Durham.—B.Sc. in Civil, Mechanical, or Electrical Engineering, or in Naval Architecture; provided that the Matriculation Examination for Engineering and Naval Architecture shall have been passed before entry upon any course of study which froms part of the degree course.

University of Bristol.—B.Sc. in Civil or Mechanical Engineering.

Other degrees.—Any other degree of a University or College in the United Kingdom which may hereafter be recognised by the Council of the Institution of Civil Engineers as exempting the holder from passing the examination for Associate Membership.

APPENDIX II.

Particulars regarding the Certificate of Age and Nationality to be obtained by Candidates who are Natives of India.

A.—*Rules for Candidates born within His Majesty's Dominions.*

1. A candidate who is resident in British India must obtain a certificate signed either (*a*) by the Secretary to Government (or his lawful deputy) of the province in which his family resides, or (*b*) by the Commissioner (or his lawful deputy) of the District in which his family resides.

2. A candidate who is resident in a Native State must obtain a certificate signed by the highest Political Officer (or his lawful deputy) accredited to the State in which his family resides.

3. The certificate required must be in the following form—

> "I hereby certify that has submitted the proofs of his birth detailed below,* and has satisfactorily shown that he was actually born on or about the date stated, *viz.*, the day of 18 . at a place within His Majesty's dominions."
>
> * (*Here enter details*).

and the nature of the evidence produced must be such as to satisfy the officer who issues the certificate.

4. The documentary evidence which a candidate may be expected to produce in order to obtain such certificate comprises:—

(a) The horoscope.

(b) Family Books.

(c) Tradesman's account books showing entries relating to the birth.

(d) The record of admission in the registers of the school in which the candidate was educated, and the record of the candidate's age at various periodical school examinations.

(e) If the candidate is matriculated, a certified copy of his application to the Registrar in Form A.

Oral testimony from persons able to give relevant evidence will also be taken.

5. If a candidate has proceeded to England without obtaining a certificate, the certificate may be granted to his father or guardian on production of the requisite evidence.

B.—*Rules for Candidates not born within His Majesty's Dominions.*

6. The rules are the same as the foregoing except that a candidate not born within His Majesty's dominions must also prove that he is the son or grandson of a person born in those dominions, and in his case the form of certificate must be not as in paragraph 3 above but as follows:—

"I hereby certify that has submitted the proofs of his birth detailed below* and has satisfactorily shown that he was actually born on or about the date stated, *viz.*, the day of 18 , and that he was born at a place without His Majesty's dominions, but that he is son/grandson of a person born in those dominions."

* (*Here enter details.*)

APPENDIX III.

PARTICULARS REGARDING THE INDIAN PUBLIC WORKS DEPARTMENT (EXECUTIVE BRANCH.)

(*The arrangements and salaries hereinafter described are subject to revision according to the requirements of the Service*).

1. The Engineer Establishment of the Indian Public Works Department consists of a staff of Engineers, military and civil, engaged on the construction and maintenance of the various public works undertaken by the State in India.

2. The permanent establishment of the Department is recruited from the following sources:—

(1) Officers of Royal Engineers.

(2) Persons appointed to the Imperial Service by the Secretary of State by selection from the United Kingdom.

(3) Persons educated at the Government Civil Engineering Colleges in India, and appointed to the Provincial Services by the Government of India.

(4) Occasional admission of other qualified persons.

3. The various ranks of the Department are at present as follows:—

	Salary per Annum (Imperial Service).
	Rs.
Chief Engineer, First Class	33,000
" Second Class	30,000
Superintending Engineer, First Class	24,000
" " Second Class	21,000
" " Third Class	18,000
Executive Engineer, 20th year of service and following years	15,000
" " 19th year of service	14,400
" " 18th year of service	13,800
" " 17th year of service	13,200

	Salary per Annum (Imperial Service).
	Rs.
Executive Engineer, 16th year of service . .	12,600
" " 15th year of service . .	12,000
" " 14th year of service . .	11,400
" " 13th year of service . .	10,800
" " 12th year of service . .	10,200
" " 11th year of service . .	9,600
*Assistant Engineer, 10th year of service . .	9,000
" " 9th year of service . .	8,400
" " 8th year of service . .	7,920
" " 7th year of service . .	7,440
" " 6th year of service . .	6,960
" " 5th year of service . .	6,480
" " 4th year of service . .	6,000
" " 3rd year of service . .	5,520
" " 2nd year of service . .	5,040
" " 1st year of service . .	4,560

4. The increments will be given for approved service only, and in accordance with the rules of the Department.

Exchange compensation allowance will not be granted to future entrants.

5. Promotions above the grade of Executive Engineer are dependent on the occurrence of vacancies in the sanctioned establishment, and are made wholly by selection; mere seniority is considered to confer no claim to promotion.

APPENDIX IV.

PARTICULARS RELATING TO PENSIONS, PROVIDENT FUND, AND LEAVE.

[N.B.—*This Appendix is compiled from the regulations for the time being, and is subject to alterations from time to time. The full leave and pension rules are contained in the Civil Service Regulations published by the Government of India.*]

1. The following is a summary of the principal pension rules applicable to Engineers appointed to the Imperial Service by the Secretary of State from the United Kingdom.

An officer is eligible for a pension on voluntary retirement after completing 20 years' qualifying service or attaining the age of 55 years. If at an earlier date he is compelled to retire from the service through ill-health not occasioned by irregular or intemperate habits, he becomes eligible for an invalid pension or a gratuity according to the length of his service.

The amount of pension or gratuity is regulated as follows :

After a service of less than 10 years, an invalid gratuity not exceeding one month's emoluments for each completed year of service.

After a service of not less than 10 years an invalid pension not exceeding the following amounts :—

Years of completed service.	Maximum limit of Pension.
10	Rs. 1,000 a year.
11	1,400 a year.
12	1,800 a year.
13	2,200 a year.
14	2,600 a year.
15	3,000 a year.
16	3,000 a year.
17	3,000 a year.
18	3,000 a year.
19	3,000 a year.

* Officers of the Assistant Class will ordinarily pass into the executive class in the 11th year of service, but no Imperial Engineer may draw more than Rs. 9,600 per annum unless he holds charge of a division or a charge of equal importance.

14201.

After a service of not less than 20 years, a retiring pension not exceeding the following amounts :—

Years of completed service.	Maximum limit of Pension.
20 to 24	Rs. 4,000 a year.
25 and above	5,000 a year.

Officers who have shown special energy and efficiency during an effective service of three years in certain appointments may, at the discretion of the Government of India, be allowed an additional pension of Rs. 1,000 a year, subject to the condition that the officer must not retire voluntarily before the completion of a total qualifying service of 28 years.

Subject to certain prescribed conditions, rupee pensions are now issued at the rate of exchange of 1*s.* 9*d.* the rupee to pensioners residing in countries in which the Indian Government rupee is not legal tender.

2. A general provident fund to which all Civil Engineers entering the Public Works Department in the future will subscribe has been established for all Civil Engineers of the Department on the following basis :-

(1) The contribution is compulsory up to 6¼ per cent., on salaries, with not more than a further 6¼ per cent. voluntary contributions. Subscriptions on leave of any kind are optional.

(2) Compound interest on such payment is annually credited by Government to each officer subscribing, the rate being at present 4 per cent. per annum.

(3) The sum which thus accumulates to the credit of an officer is his absolute property, subject to the rules of the Fund, and is handed over to him unconditionally on quitting the Service ; or, in the event of his death before retirement, to his legal representatives.

(4) Other forms of life insurance will, however, if they fulfil certain conditions, be accepted in lieu of the contributions in (1).

LEAVE.

3. The following is a summary of the principal regulations relating to the leave admissible to Engineers appointed to the Imperial Service by the Secretary of State from the United Kingdom.

(a) Short Leave.

4. Privilege Leave is a holiday which may be granted to the extent of one-eleventh part of the time that an officer has been on duty without interruption ; and it may be accumulated up to three months, earned by 33 months' duty. During privilege leave the officer retains a lien on his appointment, and receives an allowance equal to the salary which he would receive if he were on duty in the appointment on which he has a lien. An interval of not less than six months must elapse between two periods of absence on privilege leave.

Privilege leave may be prefixed to furlough, special leave, or extraordinary leave without allowances. The whole period of leave thus taken in combination is known as combined leave. Combined leave cannot be granted for a shorter period than six months, nor, except on medical certificate, may it be extended beyond two years.

5. Extraordinary Leave without allowances may be granted in case of necessity, and, except in certain specified cases, only when no other kind of leave is by rule admissible. It may be granted in continuation of other leave.

6. Subsidiary Leave in India, usually with half average salary, may be granted to an officer proceeding on or returning from leave out of India, or on retirement, to enable him to reach the port of embarkation or to rejoin his appointment. It is admissible only at the end, and not at the beginning, of combined leave.

7. Short leave is also granted to enable officers to appear at examinations, etc.

(b) Long Leave.

8. Furlough and special leave with allowances (*see* paragraph 15) are admissible to an aggregate maximum amount of six years' during an officer's service. The amount of furlough "earned" is one-fourth of an officer's active service, and the amount "due" is that amount less any enjoyed.

Furlough without medical certificate can, if due, be generally taken after eight years' active service, and again after intervals of not less than three years' continuous service. It is limited to two years at a time.

Furlough on medical certificate may be granted (*a*) to an officer who has rendered three years' continuous service, for not more than two years, but capable of extension up to three years, and (*b*) to an officer who has not rendered three years' continuous service up to one year in any case, and up to such longer period, if any (but not exceeding two years), as the officer may have furlough "due" to him.

9. The allowances admissible during furlough are :—

(1) During the first two years of furlough without medical certificate and during so much of furlough with medical certificate as may be "due,"—half average salary subject to certain maximum and minimum limits.

(2) After the expiration of the period for which the foregoing allowances are admissible,—one quarter of average salary, subject to certain maximum and minimum limits.

10. Special Leave may be granted at any time for not more than six months, with intervals of six years' service; allowances, calculated as during furlough, are given during the first six months only, whether taken in one or more instalments.

General Rules.

11. Leave of absence, whether on furlough or on privilege leave, can never be claimed as of right, and is given or refused at the discretion of Government.

12. After five years' continuous absence from India, an officer is considered to be out of the employment of Government.

13. When leave allowances other than privilege leave pay are paid at the Home Treasury or in a Colony where the standard of currency is gold, rupees are converted into sterling at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and Indian Treasuries, unless any other rate has been exceptionally authorised. But for the present the rate of conversion is subject to a minimum of 1s 6d. to the rupee. Privilege leave pay when issued from the Home Treasury (this is only admissible when privilege leave is combined with other leave) is converted at 1s. 4d to the rupee.

APPENDIX V.

Regulations as to the Physical Examination of Candidates for Appointment to the Public Works Department of the Government of India.

Note.—These Regulations are published for the convenience of candidates and in order to enable them to ascertain the probability of their coming up to the required physical standard. But it must be clearly understood that the Secretary of State reserves to himself an absolute discretion to reject as unfit any candidate whom he may consider, after hearing the opinion of his medical advisers, to be physically disqualified for the public service; and that his discretion is in no respect limited by these Regulations.

General Physical Requirements.

1. A candidate must be in good mental and bodily health, and free from any physical defect likely to interfere with efficient performance of duty.

2. In the examination of candidates the Medical Board will apply the following table of correlation of age, height, and chest girth :—

Age.	Height without Shoes.	Chest. Girth when expanded.	Chest. Range of Expansion.
	Inches.	Inches.	Inches.
21 and upwards	62½ and under 65 . . .	35	2
	65 " 68	35½	2
	68 " 70 . . .	36	2
	70 " 72 . . .	36½	2½
	72 and upwards . . .	37	2½

3. *Measurement of Height.*—The candidate will be placed against the standard with his feet together, and the weight thrown on the heels, and not on the toes or outside of the feet. He will stand erect without rigidity, and with the heels, calves, buttocks, and shoulders touching the standard; the chin will be depressed to bring the vertex of the head level under the horizontal bar, and the height will be noted in parts of an inch to eighths. In the Indian Police Force a minimum height of 5 ft. 4 ins. is required, but in other Departments no fixed limit of height is imposed.

4. *Measurement of Chest.*—The candidate will be made to stand erect with his feet together, and to raise his hands above his head. The tape will be carefully adjusted round the

chest, with its posterior upper edge touching the inferior angles of the shoulder blades, and its anterior lower edge the upper part of the nipples. The arms will then be lowered to hang loosely by the side, and care will be taken that the shoulders are not thrown upwards or backwards so as to displace the tape. The candidate will then be directed to empty his chest of air as much as is possible. This is best done by continuous whistling with the lips as long as sound can be produced. The tape is carefully gathered in during the process, and when the minimum measurement is reached it is recorded. The candidate will then be directed to inflate his chest to its utmost capacity. This maximum measurement will likewise be noted. The girth with the chest fully expanded and the range of expansion between the minimum and the maximum will then be recorded.

5. The hearing must be good.

6. The speech without impediment.

7. The teeth in good order, *i.e.*, decayed or broken teeth must be properly stopped or crowned, and deficient teeth replaced by artificial teeth where necessary for effective mastication.

8. The chest must be well formed, the lungs and heart sound.

9. Rupture, hydrocele, varicocele, varicose veins in a severe degree, or other condition likely to cause inefficiency will disqualify a candidate, unless such condition is cured by operation.

10. The limbs, feet, and toes must be well formed and developed, with free and perfect motion of all the joints.

11. A candidate must have no congenital malformation or defect likely to interfere with efficiency.

12. A candidate must not be the subject of chronic skin disease.

13. Evidence of previous acute or chronic disease pointing to an impaired constitution will disqualify.

14. The Regulations as to the standard of vision required are shown separately for each department. In all cases of "colour blindness" a note of the same will be made on the candidate's papers.

Candidates may, if they wish it, undergo a preliminary examination by the Medical Board, which meets at the India Office every Tuesday, under the following conditions:—

(*a*) Applications must be addressed to the Under Secretary of State, India Office, Whitehall, London, accompanied by a fee of two guineas, and a statement as to the particular appointment which the candidate desires to obtain.

(*b*) Candidates must pay their travelling expenses.

(*c*) Candidates considered to be unfit by the Medical Board at this preliminary examination are not bound to accept its opinion, but may *at their own risk*, continue their studies, with the knowledge that they will have to submit themselves for a final medical examination by the Medical Board, prior to the examination, or to their appointment.

(*d*) On the other hand, it must be distinctly understoodthat the preliminary examination by the Medical Board is held solely for the candidate's information, and that, if after that examination he is reported to be apparently fit, he has not on that account any claim to be accepted as physically fit when he presents himself for the final Medical examination, upon which alone his acceptance or rejection will depend. Candidates may be considered fit for the service at the preliminary examination, but may be found at the final examination to be unfit, either on account of some physical defect which did not exist or passed undetected at the preliminary examination, or for other reasons.

REGULATIONS AS TO THE STANDARD OF VISION.

1. If myopia in one or both eyes exists, a candidate may be passed provided the ametropia does not exceed 3·5 D, and if, with correcting glasses not exceeding 3·5 D, the acuteness of vision in one eye equals $\frac{6}{9}$ and in the other $\frac{6}{6}$, there being normal range of accomodation with the glasses.

2. Myopic astigmatism does not disqualify a candidate, provided the lens, or the combined spherical and cylindrical lenses, required to correct the error of refraction, does not exceed 3·5 D; the acuteness of vision in one eye, when corrected, being equal to $\frac{6}{9}$, and in the other $\frac{6}{6}$, together with normal range of accommodation with the correcting glasses, their being no evidence of progressive disease in the choroid or retina.

3. A candidate having total hypermetropia not exceeding + D is not disqualified, provided the sight in one eye (when under the influence of atropine) equals $\frac{6}{9}$, and in the other eye equals $\frac{6}{6}$, with +4 D glasses, or any lower power.

4. Hypermetropic astigmatism does not disqualify, provided the lens or combined lenses required to cover the error of refraction do not exceed 4 D, and that the sight of one eye equals $\frac{6}{9}$, and the other $\frac{6}{6}$, with or without such lens or lenses.

5. A candidate having a defect of vision arising from nebula of the cornea is disqualified if the sight of one eye be less than $\frac{6}{12}$. In such a case the better eye must be emmetropic. Defects of vision arising from pathological or other changes in the deeper structures of either eye, which are not referred to in these rules, may exclude a candidate.

6. Squint or any morbid condition, subject to the risk of aggravation or recurrence, in either eye, may cause the rejection of a candidate. The existence of imperfection of colour sense will be noted on the candidate's papers

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FOR ALL APPOINTMENTS UNDER THE INDIAN GOVERNMENT, A DECLARATION, AS FOLLOWS, IS REQUIRED FROM CANDIDATES.

1. I ....

declare upon honour that, to the best of my knowledge and belief, I am not at present suffering or affected with any form of disease or bodily infirmity, such as—

(a) Disease of the heart or lungs.
(b) Venereal disease.
(c) Fits.
(d) Rupture.
(e) Varicocele or varicose veins.
(f) Hydrocele.
(g) Malformation.
(h) Congenital defect.
(i) Defective sight or hearing.
(j) Loss of teeth.
(k) Impediment in speech.
(l) Gout or rheumatism.

2. That I have not to my knowledge any hereditary tendency or predisposition to mental or constitutional disease, such as—

(a) Fits or insanity.
(b) Cancer.
(c) Consumption or scrofula.

3. That I will fully reveal to the Medical Board all circumstances within my knowledge that concern my health and fitness for the appointment for which I am a candidate.

4. That I have previously been examined by a Medical Board for the public service and was declared on the

Signature

Date

N. B.—A wilful mis-statement by a candidate will invalidate any subsequent appointment obtained.

For Office use only.

No.

Ackd.

INDIAN PUBLIC WORKS DEPARTMENT AND INDIAN STATE RAILWAYS.

FORM TO BE FILLED UP BY CANDIDATES FOR APPOINTMENT AS ASSISTANT ENGINEER, 1913.

No person will be considered as a Candidate from whom the Secretary, Public Works Department, India Office, Whitehall, London, S.W., shall not have received on or before Thursday the **1st May 1913** *at latest, an application on this form.*

The Application Form should not, however, be sent to him before the 1st March 1913.

If Candidates who fill up and return the Application Form do not receive an acknowledgment of it within four complete days, they should communicate with the Secretary, Public Works Department.

INDIA OFFICE,

1	Name in full.
2	Address. (*Any alteration to be notified to the Secretary, Public Works Department, India Office, Whitehall, London, S.W.*)
3	Date and place of Birth. (*In the event of the Candidate's selection, he will be required to produce a Birth Certificate or such other evidence as to date of birth as may be considered satisfactory.*)
4	Profession or occupation of Father; and whether, at the time of Candidate's birth, his father was a British subject either natural-born or naturalised in the United Kingdom.

5	(*a*) **Parentage of father, showing whether he was of European descent.** (*b*) Parentage of mother, showing whether she was of European descent.
6	The names of any near relatives who have been, or are now, in the Service of the Indian Government and the appointments at present, or immediately before retirement or decease, held by them.
7	All Institutions where educated, since the age of 15, with dates, distinguishing whether or not the Candidate was in residence at such Institutions.

8	University degree, diploma, or other distinction in Engineering, with name of Institution at which obtained.
9	Details as to Prizes, University Honours, etc.
10	Nature and extent of practical experience of civil engineering, *with full dates.* The names and qualifications of the engineers under whose direction the candidate has worked should be stated. (References to work done in connection with a candidate's college course should not be made in this space).
11	Whether married or single.

12	Names and Addresses of either two or three persons (of whom one should be connected with the Institution at which the Candidate has studied Engineering and one should be a Civil Engineer under whom he has obtained practical experience) who will testify, if applied to, as to conduct and character during the last four years. (*References will not be accepted from persons who are related to the Candidate or have no personal knowledge of the Candidate.*)
13	Whether the Candidate has in any previous year applied for appointment to the Public Works Department, or for any other appointment under the Government of India, either in England or in India.

Signature.

Date 1913.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RAILWAYS.	Average earnings per mile per week: During 2nd half of 1911.	Average earnings per mile per week: During official year 1911-12.	Results of working during 2nd half of year: Mean mileage worked: 1911.	Mean mileage worked: 1912.	Total earnings for the last 10 days of December 1911.	Total earnings for the last 10 days of December 1912.	Earnings per mile open for 10 days of December 1911.	Earnings per mile open for 10 days of December 1912.	Total earnings from 1st July to 31st December 1911.	Total earnings from 1st July to 31st December 1912.	Increase.	Decrease.	Results of working for official year: Total earnings from 1st April to 31st December 1911	Total earnings from 1st April to 31st December 1912.	Increase.	Decrease.
	Rs.	Rs.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.																
5′ 6″ gauge.																
Bengal-Nagpur (including 2′ 6″ gauge lines)	2:8	267	2,494	2,497	[illegible]	[illegible]	153	443	1,57,21,8[illegible]	1,92,00,000	34,78,669	...	2,15,15,299	2,62,60,000	47,44,701	...
Bezwada Extension	190	520	21	21	9,[illegible]	11,2[illegible]	129	533	[illegible]58,[illegible]	1,79,000	20,614	...	2,48,4[illegible]2	2,8[illegible]	31,[illegible]88	...
Bombay, Baroda and Central India	5-4	741	943	91	[illegible],9,922	[illegible]	1,079	1,064	1,13,53,111	1,48,7[illegible]	5,15,780	...	2,81,36,019	2,88,7[illegible]	7,33,981	...
Eastern Bengal (including 3′ 3⅜″ and 2′ 6″ gauge lines)	465	415	1,507	1,561	9,70,149	[illegible]	6[illegible]	[illegible]	1,82,11,276	1,87,6[illegible],000	5,54,621	...	2,43,12,348	2,57,18,000	14,05,652	...
East Indian	722	761	2,791	2,456	[illegible],10,1[illegible]	28,[illegible]	1,[illegible]	1,147	4,49,[illegible]8,372	4,98,52,000	49,23,628	...	6,83,11,770	7,65,52,000	82,40,230	...
Great Indian Peninsula (including Indian Midland)	517	786	2,473	2,473	28,07,27[illegible]	31,27,[illegible]	1,[illegible]	1,284	3,32,[illegible],815	3,[illegible],78,000	31,20,685	...	5,21,10,485	5,69,81,[illegible]00	48,83,515	...
Agra-Delhi Chord	3?9	354	1[illegible]6	12[illegible]	[illegible]	[illegible]	[illegible]	679	11[illegible]	10[illegible]	...	50,[illegible]	10,28,181	15,80,000	...	58,431
Baran-Kotah	81	85	40	40	[illegible]	10,[illegible]	149	262	83,7[illegible]	[illegible]	15,246	...	1,[illegible]7,[illegible]1	1,5[illegible],000	25,799	...
Bhopal-Itarsi	382	454	77	77	40,[illegible]93	[illegible]	897	1,721	[illegible]	9,[illegible]	[illegible],67,721	...	9,8[illegible]	12,5[illegible],000	2,71,794	...
Madras and Southern Mahratta (including 3′ 2⅜″ gauge lines)	235	252	2,785	2,5-4	1,04,15[illegible]	[illegible]	4[illegible]	[illegible]	1,7[illegible]88,[illegible]	1,[illegible]	5,23,492	...	2,48,[illegible]8,678	2,62,18,000	13,19,322	...
North-Western (including 2′ 6″ gauge lines)	[illegible]98	427	3,835	[illegible]8[illegible]2	[illegible]5,1[illegible]4[illegible]9	21,[illegible]	[illegible]	564	[illegible],97,5[illegible]	1,27,81,[illegible]	[illegible]0,21,[illegible]7	...	6,01,94,473	6,81,20,000	79,25,527	...
Oudh and Rohilkhand (including Cawnpore-Burhwal 3′ 3⅜″ link)	248	295	1,510	1,002	[illegible]	7,[illegible]	[illegible]92	[illegible]8	9[illegible]	1,12,[illegible],000	18,[illegible]9,695	...	1,52,82,979	1,82,20,0[illegible]0	29,37,021	...
Hardwar-Dehra	245	273	32	32	1[illegible],291	14,[illegible]	[illegible]	[illegible]	2,0[illegible],[illegible]93	1,8[illegible],000	...	17,693	3,37,635	3,13,0[illegible]0	...	24,635
3′ 3⅜″ gauge.																
Assam-Bengal	140	111	790	8[illegible]	1[illegible]	1,[illegible]	18	[illegible]17	28,[illegible]1,16[illegible]	33,11,000	4,72,5[illegible]	...	41,64,303	47,67,000	6,02,697	...
Burma	222	267	1,529	1,5[illegible]	[illegible]	[illegible]	[illegible]	432	88,24,[illegible]2	9[illegible],70,000	4,[illegible],068	...	1,43,04,407	1,49,60,000	6,55,593	...
Jodhpur-Hyderabad (British Section)	191	19[illegible]	124	124	[illegible]	9[illegible]	[illegible]	735	[illegible] 7,[illegible]	7,3[illegible],000	1,17,6[illegible]9	...	9,45,6[illegible]8	10,72,000	1,26,382	...
Lucknow-Bareilly	126	153	254	288	[illegible]9,6[illegible]6	[illegible]	192	[illegible]	8[illegible],647	10,[illegible]7,000	1,76,353	...	14,4[illegible],819	16,41,[illegible]00	1,91,181	...
Mysore (including Kolar Gold Fields, 5′ 6″)	139	147	411	411	87,2[illegible]9	1[illegible]	212	275	14,8[illegible]	17,56,000	2,[illegible]6,831	...	23,18,505	27,02,000	3,83,495	...
Rajputana-Malwa	295	317	1,8-8	1,828	1[illegible]5,727	9,[illegible]7,000	78[illegible]	502	1,4[illegible],14,478	1,[illegible]9,51,000	...	63,458	2,10,63,466	2,25,71,000	15,07,534	...
South Indian (including 5′ 6″ and 2′ 3″ gauge lines)	344	350	1,29[illegible]	1,39[illegible]	7,42,9[illegible]	8,67,[illegible]	3,[illegible]	621	1,21,77,17[illegible]	1,32,76,000	7,[illegible]8,827	...	1,89,96,940	2,06,23,000	16,26,060	...
Travancore Branch	148	139	108	10[illegible]	[illegible]	[illegible]	152	[illegible]14	4,0[illegible],227	1,2[illegible],000	[illegible]1,773	...	5,96,954	6,34,000	37,046	...
Tirhoot	202	226	769	79[illegible]	2,47,987	2,7[illegible]	[illegible]	34[illegible]	4[illegible],[illegible]8,27[illegible]	42,73,000	2,14,721	...	66,66,104	69,33,000	2,66,896	...
2′ 0″ gauge. Jorhat (Provincial)	72	75	32	32	3,174	3,6[illegible]0	99	11[illegible]	56,520	60,000	3,480	...	86,873	89,600	2,727	...
TOTAL	364	394	25,258	25,533	[illegible]6[illegible],42,41[illegible]	1,61,28,60[illegible]	[illegible]	643	23,9[illegible],50,8[illegible]	26,01,15,000	[illegible],10,64,194	...	36,[illegible],80,325	40,45,15,000	3,78,35,275	...

All other Railways.

Gauge	Railway																
5' 6" gauge.	Amritsar-Patti-Kasur	174	168	56	56	[illegible]	[illegible]	284	[illegible]	2,41,261	2,85,000	43,739	...	3,73,902	4,15,000	41,098	...
	Bhopal-Ujjain	152	167	114	[illegible]	[illegible]	[illegible]	[illegible]	321	[illegible]	5,03,000	52,700	...	[illegible]	8,32,000	1,03,597	...
	Bina-Goona-Baran	42	74	148	14	[illegible]	[illegible]	[illegible]	[illegible]	1,6[illegible],827	2,70,000	1,97,173	...	2,78,959	[illegible]	1,20,031	...
	Delhi-Umbala-Kalka	352	326	192	192	[illegible]	[illegible]	54	177	[illegible]	16,15,000	...	1,43,275	[illegible]	24,28,000	...	74,923
	Jammu-Kashmir (Native State Section)	134	119	16	16	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41,700	...	11,545	[illegible]	62,800	...	14,005
	Khanpur-Chachran	22	21	22	22	[illegible]	8	25	[illegible]	[illegible]	13,000	409	...	(a) 12,851	10,800	7,939	...
	Ludhiana-Dhuri-Jakhal	163	158	79	79	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,21,000	...	14,426	[illegible]	5,18,000	171	...
	Nagda-Ujjain	150	172	34	34	[illegible]	[illegible]	[illegible]	197	[illegible]	1,21,000	...	8,480	2,08,052	2,20,000	22,918	...
	Nizam's Guaranteed State	309	330	324	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	27,19,000	38,561	...	41,21,077	42,66,000	1,44,923	...
	Petlad-Cambay	148	175	34	34	8,174	[illegible]	210	215	[illegible]	1,29,000	...	1,723	2,22,512	2,27,000	2,488	...
	Rajpura-Bhatinda	273	294	[illegible]	108	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17,056	...	12,19,726	11,44,000	2,24,264	...
	Southern Punjab	230	257	425	427	[illegible]	[illegible]	[illegible]	400	[illegible]	[illegible]	...	76,246	19,10,220	[illegible]	90,750	...
	" " "Ludhiana" Extension	[illegible]	147	1	175	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	71,214	...	8,21,8[illegible]	8,87,000	65,148	...
	Sutlej Valley	54	48	[illegible]	208	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	3,76,000	...	14,520
	Tapti Valley	129	159	155	155	[illegible]	[illegible]	[illegible]	227	[illegible]	[illegible]	6,351	...	8,60,049	[illegible]	98,971	...
	Tarkessur	283	[illegible]	22	22	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,67,000	[illegible]	...	2,71,459	2,78,000	6,541	...
3' 3⅜" gauge.	Ahmedabad-Dholka	66	78	34	31	[illegible]	[illegible]	10	97	[illegible]	[illegible]	...	5,630	99,771	96,000	...	2,851
	Ahmedabad-Parantij (including Brahmakhed Extension)	70	77	89	89	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	[illegible]	...	19,303
	Bengal and North-Western	119	170	1,176	1,176	[illegible]	[illegible]	[illegible]	211	[illegible]	[illegible]	3,29,992	...	[illegible]	[illegible]	6,47,906	...
	Bengal-Dooars	129	157	153	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,88,000	[illegible]	...	[illegible]	[illegible]	1,61,220	...
	Bezwada-Masulipatam	101	114	52	52	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,50,000	13,353	...	[illegible]	[illegible]	21,624	...
	Bhavnagar (including Dhangadra)	153	179	175	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	11,51,027	11,48,000	...	6,627
	Gondal-Porbandar (including Jetalsar-Rajkot)	[illegible]	122	194	191	[illegible]	[illegible]	[illegible]	206	[illegible]	[illegible]	[illegible]	...	[illegible]	9,00,000	15,879	...
	Jamnagar	81	89	54	54	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	6,444	1,84,176	1,72,000	...	12,476
	Junagad	89	105	89	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	34,545	...
	Cooch Behar	167	152	33	33	7,12	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	8,870	[illegible]	1,90,000	4,168	...
	Dibru-Sadiya	277	304	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	170	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	86,750	...
	Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	[illegible]	89	175	[illegible]	[illegible]	[illegible]	[illegible]	12	[illegible]	[illegible]	..	33,841	[illegible]	5,57,000	...	26,778
	Hyderabad-Godavari Valley	149	185	502	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	6,00,680	...
	Jaipur	70	75	73	73	9,27	8,100	127	11	[illegible]	[illegible]	[illegible]	...	2,04,552	2,36,000	31,048	...
	Jodhpur-Bikaner	[illegible]	[illegible]	910	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	2,05,9[illegible]0	...
	Kolhapur	[illegible]	202	28	29	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,27,000	[illegible]	...	1,98,372	2,05,000	6,628	...
	Mirpur Khas-Jhudo (b)	35	[illegible]	59	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	81,000	[illegible]	...	[illegible]	1,29,000	59,036	...
	Morvi (including Vankaner-Morvi, 2' 6" gauge)	132	144	93	93	[illegible]	[illegible]	[illegible]	17	[illegible]	2,71,000	...	47,329	4,97,789	4,73,000	...	24,789
	Mymensingh-Jamalpur-Jagannathganj	[illegible]	141	55	55	[illegible]	[illegible]	[illegible]	119	[illegible]	[illegible]	7,736	...	2,85,940	2,84,000	...	2,940
	Rohilkund and Kumaon	[illegible]	178	211	[illegible]	[illegible]	[illegible]	[illegible]	201	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	2,84,743	...
	Sangli	162	174	5	5	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	4,849	[illegible]	[illegible]	...	8,110
	Shoranur-Cochin	[illegible]	[illegible]	[illegible]	65	[illegible]	[illegible]	[illegible]	229	[illegible]	[illegible]	...	4,803	4,58,964	[illegible]	13,036	...
	Tanjore District Board	142	157	[illegible]	[illegible]	[illegible]	21,700	[illegible]	211	[illegible]	4,80,000	[illegible]	...	[illegible]	[illegible]	55,952	...
	Udaipur-Chitorgarh	79	[illegible]	67	67	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	31,9[illegible]0	...
2' 6" gauge.	Barsi	122	151	[illegible]	[illegible]	27,907	[illegible]	[illegible]	279	[illegible]	[illegible]	78,042	...	[illegible]	6,87,000	1,33,842	...
	Champaner Shivarajpur	60	75	[illegible]	20	[illegible]	[illegible]	[illegible]	2	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	10,418	...
	Gaekwar's Dabhoi	111	138	94	[illegible]	[illegible]	[illegible]	[illegible]	136	[illegible]	[illegible]	...	49,338	[illegible]	[illegible]	...	63,918
	Kosamba-Zankavao (c)	...	...	...	26	...	300	...	12	...	[illegible]	6,400	...	...	14,[illegible]00	14,400	...
	Rajpipla	52	66	37	37	2,855	[illegible]	77	75	[illegible]	42,000	...	7,126	[illegible]	77,200	...	6,928
2' 0" gauge.	Darjeeling Himalayan	388	394	51	51	[illegible]	[illegible]	624	647	[illegible]	5,62,000	47,141	...	[illegible]	8,83,000	[illegible]	...
	TOTAL	151	170	6,795	7,114	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	...	4,18,11,378	4,19,95,200	[illegible]	...
	GRAND TOTAL	319	347	32,053	[illegible]	1,79,17,131	[illegible]	559	590	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	[illegible]	...

(a) From 2nd July 1911. (b) Including Khadro Section opened from January 1912. (c) Opened from 1st June 1912.

Simla, the 16th January 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 16th January 1913, based on the Indian Daily Weather Reports of the period.

1. A feeble winter depression gave light precipitation in Baluchistan, the North-West Frontier Province, Kashmir and the Simla and Mussoorie hills; and a few falls of rain occurred at Port Blair and the extreme south of the Peninsula. Weather was dry over the rest of the country.

2. *Burma.*—Rain fell at Port Blair on the 12th, 13th and 14th.

Northeast India, including Orissa.—Dibrugarh had a light fall of rain on the 14th.

The United Provinces, Central India and the Central Provinces.—Mukteswar had a light fall of snow on the 13th.

Northwest India.—Weather was disturbed from the 11th to the 14th in Baluchistan, the North-West Frontier Province and Kashmir, where precipitation occurred.

The Peninsula.—Light falls of rain were reported from Pamban, Negapatam and Trivandrum.

3. The chief daily falls were as follows:—

January 12th. Sonamarg 1·25″, Parachinar 0·58″ and Chaman 0·32″.
" 13th. Sonamarg 0·53″.
" 14th. Port Blair 1·25″.

4. The only division where the rainfall of the week has been in excess of the normal is the Bay Islands. Kashmir and Baluchistan have received their normal amount of precipitation, and Madras Southeast has had half its normal amount. No appreciable rainfall has occurred elsewhere.

The seasonal rainfall up to date is as much as 20 per cent in excess only in Baluchistan. It is within 20 per cent of the normal in Upper Burma, Kashmir and Malabar and is more than 20 per cent in defect in all the remaining divisions, except in Gujarat where the absence of rain at this time of year is a normal feature of the weather. The largest actual deficiencies are 6″ in the Bay Islands and 3½″ in Madras Southeast.

Division.	Rainfall data for week ending on 16th January 1913.			Rainfall data from 29th November 1912 to 16th January 1913.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Seasonal percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	2·4	0·2	+2·2	2·5	8·3	— 5·8	— 70	— 99
Lower Burma	0	0	0	0·1	0·3	— 0·2	— 67	— 67
Upper Burma	0	0	0	0·3	0·3	0	0	0
Assam	0	0·1	— 0·1	0·1	0·6	— 0·5	— 83	— 80
Bengal	0	0	0	0	0·1	— 0·1	— 100	—100
Orissa	0	0	0	0	0·6	— 0·6	—100	—100
Chota Nagpur	0	0·1	—0·1	0	0·6	— 0·6	—100	—100
Bihar	0	0·1	—0·1	0	0·2	— 0·2	—100	100
United Provinces, East	0	0·1	—0·1	0	0·5	— 0·5	—100	— 100
United Provinces, West	0	0·2	—0·2	0·1	0·9	— 0·8	— 89	— 86
Punjab, East and North	0	0·3	—0·3	0·1	1·3	— 1·2	92	— 90
Punjab, South-west	0	0·1	— 0·1	0	0·5	— 0·5	— 100	—100
Kashmir	0·7	0·7	0	2·6	2·9	— 0·3	—10	—14
N.-W. Frontier Province	0	0·2	—0·2	0	0·7	0·7	—100	·100
Baluchistan	0·4	0·4	0	2·2	1·8	+ 0·4	+ 22	+ 29
Sind	0	0·1	—0·1	0	0·1	0·1	— 100	0
Rajputana, West	0	0·1	—0·1	0	0·3	— 0·3	—100	— 100
Rajputana, East	0	0·1	—0·1	0·1	0·4	— 0·3	— 75	— 67
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0	0	0	0·3	— 0·3	—100	— 100
Central India, East	0	0·3	—0·3	0·1	0·9	— 0·8	— 89	— 83
Berar	0	0	0	0	0·9	0·9	—100	—100
Central Provinces, West	0	0·1	0·1	0·1	0·7	— 0·6	— 86	— 83
Central Provinces, East	0	0·1	—0·1	0	0·5	— 0·5	—100	—100
Konkan	0	0	0	0	0·2	— 0·2	— 100	—100
Bombay Deccan	0	0	0	0	0·4	— 0·4	—100	—100
Hyderabad, North	0	0	0	0	0·2	— 0·2	—100	—100
Hyderabad, South	0	0·1	—0·1	0	0·3	— 0·3	—100	—100
Mysore	0	0·1	—0·1	0	0·8	— 0·8	—100	—100
Malabar	0	0·1	—0·1	1·9	1·7	+ 0·2	+ 12	+ 19
Madras, South-east	0·1	0·2	—0·1	2·4	5·8	— 3·4	— 59	— 59
Madras Deccan	0	0	0	0	0·8	— 0·8	—100	—100
Madras Coast, North	0	0·1	0	0	1·8	— 1·8	—100	—100

GILBERT T. WALKER,
Director General of Observatories.

Dated 16th January 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 11th January 1913.

Burma.—No rain fell during the week. Harvesting of winter rice is approaching completion. Threshing and winnowing are in progress. Cultivation of spring rice and island crops continues. The condition of standing crops is good. Prices remain steady and are somewhat above normal.

Assam.—The week was practically rainless Harvesting of winter rice is nearly finished and is giving a good outturn. Pruning of tea and pressing of sugarcane are proceeding. Transplantation of spring rice has been commenced in places. Prospects of standing crops are favourable. The price of common rice is stationary. Cattle disease prevails in one district.

Bengal.—No rain fell throughout the Province. Harvesting of winter rice is approaching completion. The work of extracting juice from sugarcane has begun. The average price of common rice is practically stationary at present. Cattle disease is reported from one thana of Burdwan, from Kaliachak in Malda, from Mirzapur in Mymensingh and from Bramanbaria in Tippera.

Bihar and Orissa.—There was no rain during the week. Harvesting of paddy is nearly finished and threshing continues. Pressing of sugarcane is in progress. Standing crops are doing well. The average price of common rice has remained almost stationary as compared with that of the previous week. The condition of cattle is good. The supply of fodder and water is sufficient. Prospects of standing crops in the Feudatory States of Orissa are reported to be good.

United Provinces.—The week has been rainless. In the Western submontane and Upper Doab districts rain is now required with some urgency. It is also wanted in Rampur, Budaun and Muttra and in the hilly tracts of Mirzapur. Some damage has been done by frost in the Tarai and in Rampur. Pressing of sugarcane and preparation of land for the next cane crop continue. Spring crops are flowering and are coming into ear. Standing crops as a whole are in good condition and fodder and water are sufficient. In Mirzapur 466 persons are employed on test works and 4,968 on canal works. In one district of the Benares State there are 1,183 persons on works and 550 in receipt of gratuitous relief. Cattle disease prevails in the hills and in Bundelkhand. Disease is sporadic in 17 other districts. Prices show an upward tendency especially in the northern parts of the Province.

Punjab.—The weather is dry. Rain is urgently wanted everywhere. Picking of cotton, pressing of sugarcane and harvesting of *toria* continue with outturn average to good. Sowings of spring crops are above normal on irrigated areas and short in some districts on unirrigated areas for want of rain. The condition of standing spring crops is generally average to good. Cattle are generally healthy and fodder is sufficient except in parts. Prices remain high.

North-West Frontier Province.—Slight showers fell in Hazara and Peshawar. Rain is badly wanted all over the Province. The weather is cool and at times cloudy. The condition of standing crops is generally fair on irrigated but poor on unirrigated areas. Pressing of sugarcane continues with outturn normal. Sowings of spring crops are still proceeding in parts of the Peshawar and Bannu districts. Cattle are in good condition Fodder and water are generally sufficient. Prices are high and rising.

Jammu.—There was no rain. Prices are fluctuating. Wheat sells from 8 to 15 and maize from 13 to 24 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in the Mirpur district. Fodder is insufficient.

Kashmir.—It rained twice during the week. Ploughing operations are going on. Prices are unchanged. Cattle disease prevails in the southern Valley. Fodder is average.

Rajputana.—The weather is clear and cold. Spring crops are being irrigated and are doing well. Prospects are fair. Cattle are in good condition. Fodder and water are sufficient. Prices are high but falling. Irrigated cotton is doing well in Merwara.

Central India.—The weather is clear and cool. Operations for spring crops have been completed in Baghelkhand and are in progress elsewhere with outturn fair in Indore and good elsewhere. Some damage is reported to crops at Piploda in the Malwa Agency. Cattle disease prevails in parts of Gwalior and Barwani. The fodder supply is generally ample. Prices are above normal in Baghelkhand, fluctuating in Bhopawar and steady elsewhere. The opium crop is good in Gwalior.

Central Provinces. The weather continues to be clear and cool. Picking of cotton and threshing and winnowing of autumn crops are still in progress. Prospects of spring crops are generally good. The supply of fodder and water is adequate. Cattle are in good condition. The price of staple food grains remained almost stationary.

Feudatory States.—The condition of spring crops is generally good and prospects are avourable in Khairagarh and Udaipur The price of rice rose by two seers per rupee.

Bombay. Standing crops are generally in good condition except for slight damage by insects in parts of Dharwar and Kolhapur, and by cold winds in Kolhapur. Crops are withering in Ahmednagar. Cotton is withering in parts of Bijapur. Picking continues in parts of Sind, Gujarat and Kathiawar. The fodder supply is deficient in parts of Ahmednagar and Sholapur. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. The condition of stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of Ahmedabad, Ahmednagar and Bijapur. Prices are high and stationary. The public health is generally good. Distribution of *takavi* continues. Grain stocks are sufficient Emigration continues from Ahmednagar. The numbers on relief for the week ending 11th January in tracts where famine has not been declared were: on gratuitous relief in the Deccan 9,987.

Hyderabad.—There was no rain during the week. Autumn cotton is being picked and early rice is being harvested in parts. Spring sowings continue and the crop is fair to good except in parts of the Aurangabad and Bir districts. The spring castor seed crop has been damaged slightly by insects in parts of Nalgonda and spring cotton in parts of Raichur. Serious fodder scarcity prevails in the Aurangabad and Bir districts. Late rice sowings continue and germination is satisfactory. The crop is being irrigated in parts. Cattle disease is reported in 9, fodder scarcity in 9 and water scarcity in 6 talukas. Prices:—wheat 6, coarse rice 5½ and *juar* 10¾ seers per rupee, showing a fall of ¼ seer in the price of wheat. White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest 24 seers in Adilabad.

Mysore.—Prices of food grains are generally steady. Markets are well supplied. Harvesting operations are in progress with outturn fair to normal. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Reaping of rice and picking of coffee continue. Prices of food grains have fallen slightly. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—Light rain fell in Tanjore and Ramnad. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding in parts with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are falling.

E. D. MACLAGAN,

Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF DECEMBER 1912 OF:

RICE
WHEAT AND FLOUR
BARLEY
JAWAR
BAJRA
RAGI
KANGNI
MAIZE
GRAM
ARHAR DÁL
OATS
COTTON SEED
LINSEED
MUSTARD AND RAPESEED
SESAMUM (*Til* or *jinjili*)
GHI
SUGAR, RAW (*Gúr*)
SALT
TOBACCO
TURMERIC
GRASS AND STRAW
JAWAR STALKS
BHUSA (WHITE)
BRAN
SHEEP AND BULLOCKS
KEROSENE OIL

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER

Districts	Rice, unhusked 1912	Rice, unhusked 1911	Rice, husked 1912	Rice, husked 1911	Wheat 1912	Wheat 1911	Flour (wheat) 1912	Flour (wheat) 1911	Barley 1912	Barley 1911	Jawar 1912	Jawar 1911	Bajra 1912	Bajra 1911	Ragi 1912
Burma*—															
Tenasserim—															
Mergui	...	...	38·55	53·33	...	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	30·26	36·78	...	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	45·71	57·14	55·65	55·65	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	..	...	48·12	65·31	50·39	38·70	...	..	...	...	...	...	...	...	...
Maubin	...	...	45·71	57·14	...	...	...	...	...	...	...	...	...	...	...
Bassein	...	...	44·44	56·14	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	40·25	55·17	75·29	56·14	...	...	...	...	...		...	...	...
Toungoo	...	...	40	...	...	...	...	...	...	...	...	...	...	...	...
Upper Burma—															
Mandalay	...	...	45·71	51·61	47·06	34·78	...	...	...	...	...	...	...	...	...
Pakokku	...	...	48·85	45·71	...	...	...	...	...	...	22·38	...	...	...	...
Arakan—															
Akyab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assam*—															
Surma—															
Balaganj (Sylhet)	18·75	22·5	34·37	33·75	...	...	...	...	...	...	...	...	...	...	...
Brahmaputra—															
Goálpara	20	15	37·5	33·75	...	...	...	...	...	...	...	...	...	...	...
Gauhati	15·62	15	41·25	33·75	...	...	...	...	...	...	...	...	...	...	...
Bengal*—															
Eastern—															
Chittagong	23·75	...	43·75	32·5	...	...	...	...	...	...	...	...	...	...	...
Dacca	...	...	5·62	38·75	60	37·5	...	...	...	22·5	...	...	...	...	...
Deltaic—															
Calcutta	...	...	53·75	48·75	37·5	37·5	...	...	30	30	37·5	...	...	...	...
Western—															
Bardwan	...	...	45	35	...	...	...	...	...	...	...	...	...	...	...
Midnapur	...	...	41·25	36·25	...	...	...	...	...	...	...	...	...	...	...
Northern—															
Pabna	25·31	...	44·06	33·12	...	...	...	...	...	...	...	...	...	...	...
Rangpur	20	...	47·5	40	40	40	...	...	...	...	...	...	...	...	...
Bihar and Orissa*—															
Bihár, north—															
Bhágalpur	...	...	33·06	35·6[illegible]	35	30·62	...	...	28·75	21·87	...	...	..	...	...
Muzaffarpur	...	...	50	40	36·25	30·78	...	...	25	20·94	...	...	...	...	...
Bihár, south—															
Patna	...	...	40	28·75	30·78	24·37	...	...	25	18·44	...	20	...	20	...
Orissa—															
Cuttack	...	...	36·82	35·1[illegible]	38·07	33·75	...	...	...	...	...	...	...	...	...
United Provinces—															
(a) Agra—															
Eastern—															
Benares	24·17	19·37	49·48	42·4	31·67	30·36	38·33	38·59	26·51	21·35	...	...	...	...	...
Central—															
Cawnpore	22·86	23·54	40	42·08	32·66	30·78	36·35	34·79	24·58	23·54	20·52	20	23·54	24·22	...
Jhánsi	...	..	57·19	48·44	31·[illegible]6	33·33	...	...	22·06	23·12	24·06	23·12	27·97	30·62	...
Western—															
Meerut	...	...	53·28	47·03	31·41	[illegible]	37·19	33·12	25	23·44	22·19	...	25·78	...	...
Agra†	...	47·08	...	53·33	...	33·33	...	38·54	...	24·22	...	22·86	...	27·6	...
Submontane, west—															
Shahjahánpur	25	19·37	...	...	30·62	27·5	35·31	...	28·75	21·25	20	18·75	22·81	21·87	...
(b) Oudh—															
Southern—															
Lucknow†	...	...	...	42·08	...	30·73	...	40	...	22·86	...	20	...	22·24	...
Northern—															
Fyzabad	20·62	20	46·09	45	31·87	30	...	...	25	20·94	18·75	...	25·62	...	...

* The figures under "Rice, husked" represent the prices of common rice

† Not reported yet.

The figures state prices in rupees per ten maunds)

Ragi 1911	Maize 1912	Maize 1911	Gram 1912	Gram 1911	Arhar dal 1912	Arhar dal 1911	Oats 1912	Oats 1911	Cotton seed 1912	Cotton seed 1911	Linseed 1912	Linseed 1911	Mustard and rapeseed 1912	Mustard and rapeseed 1911	Districts
															Burma—
															Tenasserim—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Mergui
...	...	...	61·54	57·14	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	40·76	40·76	50	50	...	...	...	...	...	...	...	...	Moulmein and Amherst
															Pegu (deltaic)—
...	...	...	30·57	39·26	48·12	42·11	...	...	...	...	...	...	...	...	Rangoon
...	...	25	51·61	50	51·61	51·61	...	...	...	...	...	...	...	...	Maubin
...	...	...	47·06	[illegible]	...	...	...	...	...	...	...	...	...	...	Bassein
															Pegu (inland)—
...	...	...	52·89	40	56·14	54·24	...	...	...	...	...	...	...	...	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Toungoo
															Upper Burma—
...	19·34	...	33·16	30·05	51·61	45·07	55·65	65·98	...	...	...	...	...	...	Mandalay
...	...	...	34·41	34·41	...	...	...	...	...	...	...	...	...	...	Pakokku
															Arakan—
...	...	...	44·44	44·44	57·14	57·14	...	...	...	...	...	...	...	...	Akyab
															Assam—
															Surma—
...	...	...	...	...	55	...	...	...	...	...	...	...	...	...	Baniganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	...	55	61·25	Goalpara
...	...	...	...	...	...	...	...	...	...	...	...	90	62·5	61·25	Gauhati
															Bengal—
															Eastern—
...	...	...	...	27·5	55	50	...	...	...	...	100	...	70	60	Chittagong
...	...	...	...	35	45	45	...	...	...	...	...	...	75	...	Dacca
															Deltaic—
...	...	...	3·75	27·5	37·5	38·75	27·5	25	...	...	75	70	62·5	57·5	Calcutta
															Western—
...	...	...	30	27·5	37·5	33·75	...	...	...	...	...	...	60	60	Burdwan
...	...	...	...	[illegible]	..	...	...	...	...	...	60	95	67·5 and 80	72·5 and 80	Midnapur
															Northern—
...	...	...	...	25	...	...	...	...	...	...	...	82·5	67·5	70	Pabna
...	...	...	...	27·5	35	35	...	...	...	...	...	...	70	72·5	Rangpur
															Bihar and Orissa—
															Bihar, north—
...	19·69	21·25	20·06	21·87	45	32·5	24·37	20·62	...	...	70	77·5	50 and 61·25	56·87 and 5?·12	Bhagalpur
15·94	23·44	17·5	26·56	20·94	36·25	36·25	25	20	...	...	...	...	...	...	Muzaffarpur
															Bihar, south—
18·12	20	16·56	26·25	18·12	33·12	29·37	...	20	...	...	56·25	90	70	60	Patna
															Orissa—
...	...	...	38·07	33·75	50·78	33·75	35·62	27·66	...	...	...	...	76·15	67·5	Cuttack
															United Provinces—
															(a) Agra—
															Eastern—
...	22·08	...	24·63	20·36	33·33	30·36	...	...	...	...	...	86·25	55·78	53·02	Benares
															Central—
...	18·18	20	21·61	20·52	32·66	27·55	32·66	...	19·06	23·54	53·33	80	57·13	61·56	Cawnpore
...	...	20·57	22·5	22·19	...	...	...	...	...	25	...	...	...	...	Jhansi
															Western—
...	20·31	21·09	23·12	22·19	30·78	30·78	25·78	26·56	...	...	57·19	...	...	...	Meerut
...	...	...	...	21·61	...	34·79	...	...	...	28·54	...	...	...	59·27	Agra
															Submontane, west—
...	...	18·12	21·56	19·37	30	22·5	...	30	20	20	66·25	...	60·62	...	Shahjahanpur
															(b) Oudh—
															Southern—
...	...	19·06	...	21·04	...	...	...	...	...	...	...	75·94	...	72·71	Lucknow
															Northern—
...	19·06	19·06	20	17·81	34·37	30	...	...	...	...	...	...	...	...	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*continued*

DISTRICTS	SESAMUM (*Til* or *jinjili*)		GHI		SUGAR, RAW (*Gur*)		SALT		TOBACCO LEAF		TURMERIC		GRASS	
	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911
Burma—														
Tenasserim—														
Mergui	...	...	640	581·82	...	...	17·16	16·93	...	...	...	...	...	...
Tavoy	...	...	581·82	581·82	...	...	20·51	20·51	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	400	...	...	16·89	18·77	...	...	...	...	...	...
Pegu (deltaic)—														
Rangoon	...	...	581·82	533·33	...	...	18·55	18·29	...	...	...	...	...	...
Maubin	...	...	533·33	533·33	...	...	22·86	21·77	...	...	...	...	...	...
Bassein	...	...	492·31	492·31	...	...	22·86	22·86	...	...	...	...	...	...
Pegu (inland)—														
Henzada	...	...	492·31	533·33	...	...	22·46	22·86	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	24·81	24·81	...	...	...	...	...	...
Upper Burma—														
Mandalay	...	...	533·33	457·14	...	...	24·81	21·48	...	...	...	...	...	...
Pakókku	...	...	711·11	581·82	...	...	22·54	22·54	...	...	...	...	...	...
Arakan—														
Akyab	...	...	533·33	492·31	...	...	30·77	30·77	...	...	...	...	...	...
Assam—														
Surma—														
Balaganj (Sylhet)	...	...	520	...	65	70	20·62	...	...	...	...	...	...	...
Brahmaputra—														
Goálpára	...	...	520	...	57·5	70	21·25	...	...	...	...	...	...	...
Gauháti	...	...	575	...	85	75	25	...	...	...	...	...	...	...
Bengal—														
Eastern—														
Chittagong	...	...	500	500	70	65	17·5	17·5	...	50	...	...	...	...
Dacca	...	...	500	490	75	75	20	22·5	...	90	...	...	...	...
Deltaic—														
Calcutta	75	65	490	480	7·5	50	18·75	18·12	67·5	65	...	...	15	13·75
Western—														
Bardwan	...	...	520	440	45	50	19·37	18·75	...	...	...	...	...	...
Midnapur	...	...	500 to 550	4.. to 480	77·5	95	20	20	100 and 110	85 and 95·42	...	...	...	...
Northern—														
Pabna	...	...	550	650	42·5	53·12	21·87	20	...	92·5	...	...	...	...
Rangpur	...	...	51·)	550	60	6,·5	22·5	22·5	...	50	...	...	...	...
Bihar and Orissa—														
Bihar, north—														
Bhágalpur	80	...	475	475	45	46·25	20	22·5	120	75	...	...	...	...
Muzaffarpur	...	...	492·31	426·56	36·25	33·28	20·94	·1·94	266·56	160	...	...	...	...
Bihar, south—														
Patna	70	70	430	393	42·5	45	20·62	20·62	20	20	...	...	...	...
Orissa—														
Cuttack	70·15	70	487·5	457·19	50	43·8	15·62	16·25	91·41	101·87	...	...	5	5
United Provinces—														
(*a*) AGRA—														
Eastern—														
Benares	63·75	66·67	502·76	478·96	45·36	56·41	23·7	22·24	...	...	...	...	...	...
Central—														
Cawnpore	69·53	94·11	492·29	412·92	47·13	50	1·4	17·76	80	72·5	100	102·5	...	...
Jhánsi	64·06	64·06	533·33	375	58·12	66·56	20	20	...	...	...	...	4·06	4·37
Western—														
Meerut	...	...	492·34	426·56	44·37	44·37	17·34	17·34	...	...	...	...	...	...
Agra*	...	...	...	441·35	...	57·13	...	17·4	...	90	...	131·25	...	6·07
Submontane, west—														
Shahjahánpur	65·62	...	510	390	50	...	20	20	180	...	120 and 130	120 and 140	...	...
(*b*) OUDH—														
Southern—														
Lucknow*	...	...	...	430	...	57·13	...	21·04	...	...	...	130	...	3·75
Northern—														
Fyzabad	...	...	455	430	32·5	48·12	20·47	20·94	...	...	...	...	...	...

* Not reported yet

(The figures state prices in rupees per ten maunds)

Straw 1912	Straw 1911	Jawar stalks 1912	Jawar stalks 1911	Bhusa (white) 1912	Bhusa (white) 1911	Bran 1912	Bran 1911	Sheep, per score 1912	Sheep, per score 1911	Plough bullocks, per pair 1912	Plough bullocks, per pair 1911	Kerosene oil, per tin 1912	Kerosene oil, per tin 1911	Districts
														Burma—
														Tenasserim—
[illegible]	...	...	...	...	...	22·86	10·34	..	...	...	...	...	3·5	Mergui
[illegible]	...	...	...	...	...	...	11·43	...	...	...	...	2	...	Tavoy
...	...	...	...	...	...	11·9	11·85	...	...	...	...	2	2	Moulmein and Amherst
														Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	1·75	1·75	Rangoon
...	...	...	...	...	...	.	...	.	...	...	...	...	..	Maubin
...	...	...	...	...	...	14·29	11·43	...	...	...	...	1·75	1·62	Bassein
														Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	...	1·62	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	1·94	1·94	Toungoo
														Upper Burma—
...	...	...	...	...	...	30·92	28·83	...	...	...	...	...	...	Mandalay
...	...	...	...	[illegible]	...	...	..	..	...	..	...	2	1·81	Pakokku
														Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	2·25	2·25	Akyab
														Assam—
														Surma—
...	...	...	...	...	...	...	...	...	...	...	...	1·94	1·62	Balaganj (Sylhet)
														Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	2·37	2·12	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	2·06	1·69	Gauhati
														Bengal—
														Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	1·81	1·81	Chittagong
...	...	...	...	..	...	...	...	...	...	..	...	2·09	1·78	Dacca
														Deltaic—
10	10	...	...	...	...	23·75	22·[illegible]	...	...	...	...	2·02	1·73	Calcutta
														Western—
4·37	3·75	...	...	...	...	22·5	27·5	...	...	...	...	1·94	1·94	Bardwan
5	5	...	...	...	...	...	...	...	...	...	...	2	1·75	Midnapur
														Northern—
...	11·25	...	...	.	...	...	...	..	...	...	...	2·06	1·78	Pabna
...	...	...	...	...	...	...	...	...	...	...	...	2·25	2	Rangpur
														Bihar and Orissa—
														Bihar, north—
...	...	...	..	...	...	...	...	...	...	...	...	1·97	1·62	Bhágalpur
...	...	...	...	5	5	15·94	15·94	...	...	...	...	2·03	1·75	Muzaffarpur
														Bihar, south—
...	...	...	...	6·87	5·62	20	18·75		...	...	...	2	1·87	Patna
														Orissa—
5·62	5·62	...	...	...	...	6·25	6·25	..	...	...	...	2·06	1·81	Cuttack
														United Provinces—
														(a) AGRA—
														Eastern—
...	...	...	...	7·97	...	25·83	22·86	...	...	...	...	2·75	2·75	Benares
														Central—
...	...	...	...	5·73	..	19·06	[illegible]	75	75	...	...	2·25	1·87	Cawnpore
...	...	...	...	...	...	...	...	...	...	...	...	2·19	1·97	Jhánsi
														Western—
...	...	...	...	6·56	...	20·94	19·53	...	[illegible]	...	...	...	...	Meerut
...	8·75	...	4·43	...	...	...	21·04	...	...	...	80	...	2·06	Agra
														Submontane, west—
...	...	...	...	6·87	...	30·62	30	60 and 65	60 and 65	40 and 60	40 and 60	2·37	2·25	Shahjahánpur
														(b) OUDH—
														Southern—
...	...	...	...	...	...	...	20	...	40	...	...	...	2	Lucknow
														Northern—
...	...	...	...	6·25	...	...	...	...	...	45	35	2	1·75	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—continued

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912
Rajputana—															
Eastern—															
Ajmer	26·67	26·67	...	...	43·23	36·15	...	...	32·13	28·59	31·98	29·27	38·38	35·16	...
Punjab—															
Southern—															
Ferozpur	27·5	28·59	50	50	30·78	28·59	34·84	33·28	3·59	21·09	22·19	25	5·78	...	...
Central—															
Lahore (a)	...	29·69	...	48·44	...	30·62	...	36·25	...	22·19	...	...	...	29 69	...
South-eastern—															
Delhi	30	30	63·75	60	33·28	33·44	37·5	39·37	25·94	25	21·56	25·62	26·56	27·5	...
Submontane—															
Amritsar	28·75	29·69	50	51·56	29·37	27·5	33·75	32·66	...	...	...	22·81	...	...	...
Northern—															
Rávalpindi	...	...	56·25	56·25	35·62	30·62	38·75	35·62	25·62	23·75	...	22·5	30	30	...
Western—															
Lyallpur	...	...	50	55	32·5	29·37	35·94	33·12	23·75	24·37	...	18·75	...	26·25	...
Multan	27·19	24·37	41·87	...	34·06	31·87	38·75	35·62	...	...	...	...	...	30	...
N.-W. Frontier Province—															
Peshawar	...	23·12	61·51	...	36·15	33·12	41·04	35·04	22·76	22·76	23·59	...	31·35	30·73	...
Dera Ismail Khan	...	...	...	...	37·66	30·47	...	...	...	...	...	...	...	...	...
Sind and Baluchistan—															
Karáchi	...	...	50	52·81	38·75	34·69	...	...	...	...	32·03	30·31	35	34·37	...
Shikárpur	...	...	57·5	53·12	35·62	31·25	...	...	29·37	29·37	...	34·84	30·62	32·5	...
Quetta	...	...	...	...	40 to 42·97	37·19 to 33·44	62·5	65	35·42	28·28	37·5	28·75	...	...	...
Bombay—															
Deccan and Karnátak—															
Dharwar	...	...	...	...	30·58	...	...	...	...	...	28·75	...	...	...	...
Sholapur	...	...	...	...	...	37·08	...	...	...	...	29·84	27·03	29·32	29·32	...
Poona	...	...	57·5	60·16	...	48·02	...	...	...	...	36·09	33·33	36·82	38·91	...
Khandesh and N.-E. Deccan—															
Ahmadnagar	...	...	60·88	55·86	42·35	...	...	...	...	...	35·16	32·18	35·31	34·17	...
Dhulia	...	...	...	57·5	...	38·91	...	...	...	...	32·13	...	40·16	35·21	...
Gujarat—															
Surat	...	...	...	...	46·82	41·82	...	...	...	...	[illegible]·09	36·04	39·68	41·82	...
Ahmadabad	...	...	48·75	55	40	35	...	...	30	27·5	31·25	27·5	31·25	31·25	...
Central Provinces*—															
Western—															
Nagpur	...	...	42·25	36·5	33·37	29·37	47	40	...	...	30·87	26·12	...	...	...
Central—															
Jubbulpore	...	...	40	36·37	36·37	29·62	44·5	40	...	...	...	...	...	...	...
Eastern—															
Raipur	...	...	38	35	32	29·5	4·5	40	...	...	...	...	...	...	...
Berar—															
Akola	...	...	43·5	38·75	39·75	30·75	...	...	...	...	24·25	24·25	...	...	...
Amráoti	...	...	44·75	42·5	36·75	34	...	...	...	...	23·75	25	...	...	...
Madras—															
South, central—															
Coimbatore	...	...	...	...	...	...	...	...	...	...	30·4	38·8	36·5	31·8	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32·2
Central—															
Bellary	...	...	...	...	...	...	...	...	...	...	29·9	27	...	...	...
Cuddapah	39·7	37	...	...	...	...	...	...	...	...	32·8	34·1	32	31·7	...
Karnul	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28 1
East Coast, south—															
Madras	38	31·9	58	50·8	...	...	...	...	...	...	...	...	...	...	...
Tanjore	35·2	33·3	60·6	53·9	...	...	...	...	...	...	...	...	...	...	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31
Southern—															
Madura	...	...	...	...	...	...	...	...	...	...	30·1	39·1	40·2	41·0	...
Mysore—															
Mysore	28	24	66	60	64	49	55·99	44·01	...	...	28	28	...	...	30
Bangalore	32	24	70	60	64	52	70·16	67·76	...	...	...	...	...	...	30

(a) Not reported yet

* The figures under "Rice, husked" represent the prices of cleaned rice

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dál		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1911	1912	19	Gram	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	
															Rajputana—
...	26·67	27·6	26·67	25	...	...	...	61·56	...	...	100	213·33	...	...	*Eastern—* Ajmer
															Punjab—
...	21·56	22·19	22·81	20	...	...	...	...	26·25	33·28	...	...	...	...	*Southern—* Ferozpur
...	...	23·12	...	23·12	...	35	...	31·87	...	30·62	...	84·37	...	61·56	*Central—* Lahore
...	21·87	23·75	22·97	21·87	35	33·28	...	...	24·37	28·75	100	100	60	60	*South-eastern—* Delhi
...	...	22·19	26·25	22·19	...	...	...	...	25	30·62	67·5	...	...	60	*Submontane—* Amritsar
...	28·75	25	27·5	22·5	...	...	...	...	...	...	...	80	...	56·25	*Northern—* Ráwalpindi
...	23·75	21·25	26·25	23·12	...	...	...	...	23·75	...	...	...	...	...	*Western—* Lyallpur
...	25·21	...	27·5	23·12	...	...	...	...	23·28	...	...	75·31	59·06	...	Multan
															N.-W. [Fron]tier Province—
...	27·71	25·57	28·96	24·11	36·35	...	...	...	...	...	...	...	...	...	Peshawar
...	26·67	...	31·98	18·59	...	...	...	...	...	...	...	...	...	40	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	29·43	27·5	...	...	...	...	...	...	...	...	...	...	Karáchi
...	...	...	2[illegible]·37	23·33	37·5	...	...	...	28·12	30	...	...	53·75	56·25	Shikarpur
...	32·5	34·37	...	...	61·25	58·75	38·75	43·75	...	...	...	...	...	...	Quetta
															Bombay
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*Deccan and Karnatak—* Dharwar
...	...	...	...	25·83	...	...	...	...	...	...	...	...	...	...	Sholapur
...	...	...	26·72	26·09	...	...	...	...	...	...	...	...	...	...	Poona
...	...	...	30·05	28·23	44·06	...	...	...	28·33	...	...	...	...	...	*Khandesh and N.-E. Deccan—* Ahmadnagar
...	...	...	32·4	29·53	...	...	...	...	...	23·02	...	...	...	...	Dhulia
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*Gujarat—* Surat
...	...	...	30	26·25	42·5	37·5	...	...	30	28·75	...	...	...	...	Ahmadabad
															Central Provinces—
...	...	...	32·62	25·25	36·75	28·62	...	...	22·5	20	...	80·62	...	...	*Western—* Nagpur
...	...	...	26·62	23·5	36·37	36·37	40	40	22·25	20	61·5	72·75	...	...	*Central—* Jubbulpore
...	...	...	32	22	34	28	...	...	...	...	...	...	...	...	*Eastern—* Raipur
															Berar—
...	...	...	32·25	24	40·5	29	...	...	20·75	20·25	64·75	...	...	...	Akola
...	...	...	25	25	34·12	23·75	...	...	22·25	20	76·87	92	...	...	Amráoti
															Madras—
...	...	...	58·1	48·8	...	...	...	...	...	36·8	...	...	...	...	*South, central—* Coimbatore
32·2	...	...	...	...	34·9	37·7	...	...	...	...	...	...	...	...	Salem
...	...	...	46·2	36·9	...	25·2	...	...	23·1	31·3	...	...	...	...	*Central—* Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Karnul
29·8	...	...	...	...	34·1	30·6	...	...	...	...	...	...	...	...	*East Coast, central—* Nellore
...	...	...	37·1	38·1	...	...	46·2	48·1	32·4	30·8	...	...	...	...	*East Coast, south—* Madras
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
28·3	...	...	...	...	...	...	50·9	1	...	...	...	...	...	...	Trichinopoly
...	...	...	...	...	34	34·5	...	...	...	...	...	...	...	...	*Southern—* Madura
															Mysore—
26	...	...	28	25	56	49	68·59	68·59	...	...	...	...	...	...	Mysore
...	...	...	32	25	60	...	...	...	...	...	...	...	...	...	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF DECEMBER—*concluded*

Districts	Sesamum (*Til* or *Jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass	
	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911
Rajputana—														
Eastern—														
Ajmer	86·41	88·91	578·12	426·67	61·56	58·75	...	...	...	...	...	...	7·92	[illegible]
Punjab—														
Southern—														
Ferozpur	...	...	492·5	410	...	61·56	16·72	15·94	[illegible]	88·91	123·12	160	...	...
Central—														
Lahore (*a*)	...	88·75	...	426·56	...	57·19	...	14·84	...	80	...	123·12	...	...
South-eastern—														
Delhi	80	88 75	560	475	47·5	50	17·5	17·34	80	80	120	150	11·41	15·94
Submontane—														
Amritsar	75	80	540	460	47 08	51·56	14·37	14·37	...	...	110	...	...	...
Northern—														
Rawalpindi	...	...	490	491·25	38·75	63·75	13·75	13·75	...	100	...	160	...	15
Western—														
Lyallpur	...	...	520	425	45	70	15	15	80	80	...	...	10	...
Multan	76·87	80	565	440	50	56·25	15·78	15·78	...	[illegible]	137·5	160	...	...
N.-W. Frontier Province—														
Peshawar	...	...	474·06	441·35	53·33	58·7	15·57	15·36	...	...	114·27	...	...	...
Dera Ismael Khan	...	...	...	...	...	...	...	14·79	...	...	...	...	...	...
Sind and [illegible]aluchistan—														
Karachi	...	...	590	490	...	...	...	...	...	...	...	...	...	...
Shik[illegible]	...	...	577·5	450	...	55·62	...	...	45	59 37	...	...	...	...
Quett[illegible]	...	...	497 13 to 598·59	450 to 565	...	...	...	...	...	...	...	...	...	...
Bombay—														
Deccan and Karnatak—														
Dharwar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	...	70·05	81·51	...	...	...	...	...	...	...	...
Poona	...	...	547·34	428·07	75·12	87·71	...	...	192·97	108·44	94·74	...	...	...
Khandesh and N.-E. Deccan—														
Ahmadnagar	...	...	533 33	416·67	...	71·67	...	...	88·91	...	...	...	...	...
Dhulia	...	...	...	540	...	83·33	...	...	...	...	...	...	...	...
Gujrat—														
Surat	...	87·92	562·19	481·09	...	...	...	...	...	...	...	...	...	...
Ahmadabad	...	...	690	430	...	...	...	...	...	...	...	...	...	...
Central Provinces—														
Western—														
Nagpur	91·12	82	600	500	...	...	23·37	23·37	100	100	120	120	8·75	7·5
Central—														
Jubbulpore	76·25	66·62	520	410	...	...	22·25	22·25	114·25	80	123·12	133·37	6·62	5
Eastern—														
Raipur	...	...	460	440	...	...	20·5	20·5	150	[illegible]	110	130	...	...
Berar—														
Akola	78·5	78	480	388	...	...	19	19·5	101	97	...	...	...	...
Amraoti	83·37	75·75	480	460	...	...	20	19	191·25	121·5	...	...	6	10
Madras—														
South, central—														
Coimbatore	93 1	89·4	487·9	452·9	57·7	56·2	22·4	23·1	...	...	92·8	101·3	...	...
Salem	...	...	445·2	415 2	...	...	...	...	188·4	205·5	85·7	114·7	...	...
Central—														
Bellary	...	...	508	508	67·4	67·4	...	...	...	...	...	...	...	...
Cuddapah	...	...	427·8	427·8	...	...	...	...	...	...	70·8	95·6	...	...
Karnul	...	...	...	...	...	...	...	...	116·6	116·6	74·1	100·9	...	...
East Coast, central—														
Nellore	...	...	416·6	366·6	...	...	15·7	15·7	...	...	...	...	...	...
East Coast, south—														
Madras	79·1	74·1	493·8	493·8	51·9	50·1	12·8	12·3	131·7	131·7	80·6	94·7	...	...
Tanjore	...	...	466·6	466·6	...	...	12·8	12·5	...	...	...	...	...	...
Trichinopoly	...	...	574·4	743·2	...	...	17·6	17·6	123·4	102·0	...	...	...	...
Southern—														
Madura	87	84·2	675·7	540·5	...	...	...	...	106 8	106·8	...	...	...	...
Mysore—														
Mysore	72	66	595·73	462·81	68·54	68·54	...	...	205·68*	197·13*	120	120	3·65	2·92
Bangalore	72	72	514·27	437·13	68·54	68·54	...	...	240*	248·12*	171·41	171·41	5·86	5·16

(*a*) Not reported yet
* Includes octroi duty amounting to Rs. 1 03 per 10 maunds

The Gazette of India.

EXTRAORDINARY.

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DELHI, WEDNESDAY, JANUARY 22, 1913.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 22nd January, 1913.

No. 12.—In pursuance of the provisions of Regulation XVIII of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, and in modification of Notification No. 64, dated the 19th November, 1912, the Governor General is pleased to call upon the electorate mentioned below to elect in accordance with the said Regulations the Members assigned to them by the fourteenth day of February, 1913.

Electorate.	Members.
The non-official Additional Members of the Council of the Governor of Fort William in Bengal	2

No. 13.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the names of the following candidates, elected to be Additional Members of that Council by the electorates mentioned opposite their respective names are hereby published :—

Names of Candidates.	Electorate.
Rai Sri Ram Bahadur, C.I.E.	Non-official Member of the Council of the Lieutenant-Governor of the United Provinces of Agra and Oudh.
Pandit Madan Mohan Malaviya	Ditto.
Maharaja Manindra Chandra Nandi . . .	Landholder in the Presidency of Fort William in Bengal.
Mr. Abdul Karim Abu Ahmed Ghaznavi .	Muhammadan Community in the Presidency of Fort William in Bengal.

No. 14.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861, (24 and 25 Vict., c. 67), as modified by the Indian Councils Act, 1909, (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I.B. (*a*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the following persons, being officials, to be Additional Members of the said Council :—

Major Denys Brooke-Blakeway, C.I.E.

Mr. Alexander Kinney.

No. 15.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 and 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I. B. (*b*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the undermentioned non-official person who has been selected from the class mentioned opposite his name to be an Additional Member of the said Council :—

Name.	Class.
Rai Sitanath Rai Bahadur	The Indian Commercial Community.

W. H. VINCENT,

Secretary to the Government of India.

Printed and Published for the GOVERNMENT OF INDIA, *at the* GOVERNMENT CENTRAL PRINTING OFFICE, *Delhi.*

The Calcutta Gazette

EXTRAORDINARY.

FRIDAY, JANUARY 17, 1913.

GOVERNMENT OF BENGAL.

APPOINTMENT DEPARTMENT.

NOTIFICATION.

No. 705A.—The 17th January 1913.—In exercise of the power conferred by Rule 5 (1) in Schedule II to the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor-General, the Governor in Council is pleased to substitute the following for clause (2) of paragraph 2 of Notification No. 3990A., dated the 23rd November 1912, published at pages 95 to 97 of the *Calcutta Gazette Extraordinary* of that date, namely:—

"(2) *Rule 5 (1)*.—The scrutiny of nomination papers of candidates shall be made in the Committee Room in Writers' Buildings at 12 noon on the 18th January 1913."

C. J. STEVENSON-MOORE,
Chief Secretary to the Govt. of Bengal.

Printed at the Printing Office, and published by the Book Depôt, of the Bengal Secretariat, Writers' Buildings, in the City of Calcutta, on the 17th January 1913.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6.} CALCUTTA, SATURDAY, JANUARY 25, 1913.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VII.

THE PATENT OFFICE.

PATENTS and DESIGNS.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

January 13th.

694. E. W. M. Hughes and E. A. Kite. *An improved composite railway sleeper.*

695. A. L. Bricknell, A. J. G. Bricknell and J. L. Bricknell. *A new or improved internal combustion engine.*

696. The Gum Tragasol Supply Company Limited. *Improvements in or relating to the manufacture of mucilaginous products.*

697. H. Dawson. *A new or improved loom.*

January 14th.

698. J. T. McWilliams. *Improvements in rifle rests.*

699. H. House. *Improvements relating to spring suspensions in vehicles for absorbing road shocks.*

700. International Salt Co., Ld. *Improvements in and connected with the manufacture of salt.*

701. International Salt Co., Ld. *Improvements in or connected with the manufacture of salt.*

702. E. Maxwell-Lefroy. *An improved tin piercer, stand or container and filler combined.*

703. Stas-Rotationsmotor-Gesellschaft m. b. H. *Valveless internal combustion engine.*

704. A. J. Fortescue. *Improvements in variable gearing for windmills.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may at any time within three months of the date of this *Gazette of India* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be for sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Anyone desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money order on which the number of the application should be stated on the coupon at the foot of the order.

61. J. C. English. *Improvements in sound boxes for talking-machines.*

114. W. N. Dennison. *Improvements relating to talking-machines.*

523. A. Macnab. *Improvements in contrivances for supporting receptacles for use in the collection of rubber latex.*

527. G. S. Ferdinando. *Improvements in or relating to the production of multiple photographic images.*

556. L. W. Williams, O. R. Williams & D. D. Williams. *Improvements in and relating to stands or base plates for wheels for railway signal wires, chains and the like.*

563. J. McEntyre. *Improved appliances for coupling and uncoupling railway trucks.*

564. J. W. Mowbray & J. H. Chambers. *Improvements in carburetters.*

582. Dr. P. Hoering. *Improvements relating to the utilization of straw for the manufacture of fuel and other objects.*

583. F. Bedford and E. Erdmann. *Improved process for the production of light voluminous metallic oxides specially suitable for catalytic reactions.*

584. J. Overend. *Improvements in machines or mechanism for sawing, boring and cutting wood and the like.*

591 Slaughter & Co., Ld. *Improvements in the electric deposition of metal.*

635. A. Rappenecker. *Improvements in or relating to copying or like telegraphic apparatus.*

636. T. A. White. *Improvements in trolly frames for railway inspection purposes.*

639. N. E. Hughes-Mahone. *Improvements in, and relating to, ladies' headgear.*

640. J. A. Fearon. *Improved process of, and apparatus for, purifying or desulphurizing hydrocarbon gases.*

641. M. E. Harrison. *Improvements in wrought-metal pole-arms.*

642. W. S. Hamm. *Signal lamps.*

643. W. N. Naylor and S. P. Hutton. *Improvements in and relating to aluminium alloys.*

648. Norsk Hydro-elektrisk Kvaelstofaktieselskab. *Process of simultaneously producing phosphate and nitrate of ammonia.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

27. Automatic Welding Company. *Continuous tube mill.*

335. W. Bent. *Improvements in or relating to standard electric fans and punkahs.*

436. Sir C. H. A. F. L. Ross. *Improvements in bullets and in the process of making same.*

461. H. Hale. *Improvements in or relating to refrigerators.*

468. H. Ford. *Traction engine.*

478. N. D. Naik & Co. and Naurata Ram Bihari Lall. *Cyclists' stationary stand.*

574. E. Thurlow. *An improved composition for inflating the inner tube of motor tyres and rendering same immune to deflation.*

586. C. A. H. Bullock and the International Stamping Machine Co., Ld. *An improved machine for delivering and affixing postage stamps and the like.*

590. Babcock and Wilcox, Ld. *Improvements in and relating to chain grate stokers.*

PATENTS SEALED.

151. Riedel Aktiengesellschaft.
192. Kohler.
223. Evans.
425. Olsen and Petrie.
426. Heurtley.
432. Robinson.
442. Hawkes & Co., Ld.
443. Jenkins.
444. Lyon.
445. Lyon and Towner.
446. Moretti.
454. Forkert.
455. Silberrad.
456. Shuman and Boys.
458. Pollard and Pollard.
459. Pollard and Pollard.
464. Chikanceff.
469. Pollak.
470. Cooper.
471. Turnbull.
477. Shephard and Jones.
480. Nickels.

SPECIFICATIONS FILED (1888 ACT).

Specifications of the under-mentioned inventions have been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copies have been sent to the Governments of Madras, Bombay, and Burma and the Director of Industries, Cawnpore, United Provinces of Agra and Oudh. These and other specifications are open to public inspection, from 11 A.M. to 4 P.M. daily and Saturdays 11 A.M. to 1 P.M., at the Patent Office, 1, Council House Street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying.

No. 413 of 1911.—J. T. Armstrong and J. Mordan. *Improvements in and relating to the solidification of hydro-carbon oils.* (Specification filed 14 January 1913.)

No. 462 of 1911.—L. G. Young. *Flying machine.* (Specification filed 30 July 1912.)

No. 627 of 1911.—M. Boucherie. *Improvements in processes for the preservation of textile fabrics and yarns and in rendering the same impermeable and fire-proof.* (Specifiation filed 14 January 1913.)

No. 639 of 1911.—J. Weiser. *Improved method of carrying into practice the coking process in the petroleum industry.* (Specification filed 2 September 1912.)

No. 654 of 1911.—Vereinigte Chemische Werke Aktiengesellschaft. *Improvements in process for the reduction of fats and unsaturated fatty acids.* (Specification filed 2 September 1912.)

No. 733 of 1911.—A. A. Forbes. *Improvements in fertilizers.* (Specification filed 18 January 1913.)

No. 737 of 1911.—S. G. S. Dicker. *Improvements in or relating to telephone systems.* (Specification filed 17 January 1913.)

No. 788 of 1911.—L. Lumiere. *Acoustical instruments.* (Specification filed 18 January 1913.)

No. 789 of 1911.—L. Lumiere. *Disc talking-machines.* (Specification filed 18 January 1913.)

No. 790 of 1911.—L. N. Reddie. *Talking-machines.* (Specification filed 18 January 1913.)

No. 791 of 1911.—W. N. Dennison. *Talking-machines.* (Specification filed 18 January 1913.)

No. 805 of 1911.—S. G. S. Dicker. *Improvements in or relating to electrical impulse transmitting or calling devices for telephone systems.* (Specification filed 17 January 1913.)

RENEWAL FEES PAID.

362 of 1901. Deakin. (To 11 March 1914.)
469 of 1903. Hamilton. (To 16 February 1914.)
393 of 1904. Ferranti. (To 28 March 1914.)
452 of 1904. Kehr. (To 17 January 1914.)
114 of 1905. Lamont & Michie. (To 1 May 1914.)
338 of 1905. Marconi's Wireless Telegraph Co. Ld. (To 14 February 1914.)
91 of 1906. Duffy. (To 25 August 1914.)
425 of 1906. Ferranti. (To 27 March 1914.)
579 of 1906. Tice. (To 26 January 1914.)
504 of 1907. Lamont & Michie. (To 19 December 1914.)
599 of 1907. Pintsch's Patent Lighting Co., Ld. (To 24 February 1914.)
81 of 1908. Davidson. (To 29 February 1914.)
130 of 1908. Auchu. (To 10 November 1914.)

CESSATION OF EXCLUSIVE PRIVILEGE.

1905.

46, (Jonet.) 277, (Beadle & Stevens.)

1906.

439, (Fell.)

1908.

196, (Bayley). 356, (Addis). 368, (Poore).

APPLICATIONS FOR PATENTS UNDER SECTION 81.

Within three months of this advertisement any person may give notice of opposition to the conversion.

613 of 1911. J. M. Wikeley. *An improved camp oven.*

PATENTS SEALED UNDER SECTION 81.

572 of 1907. Societa Generale per la Cianamide.

173 of 1908. Societa Generale per la Cianamide.

450 of 1910. Tickell.

NOTICES.

THE PATENT OFFICE.

1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 A.M. to 4 P.M.; Saturdays, 11 A.M. to 1 P.M.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price, 10 annas), and in the Indian Patents and Designs Rules, 1912 (price, 2 annas). These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. Applications for patents in countries other than India should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per

copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

Ahmedabad—R. C. Technical Institute.

Bangalore—Indian Institute of Science.

Bombay—Record Office.

„ —Victoria Jubilee Technical Institute, Byculla.

„ —The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.

Calcutta—Patent Office, No. 1, Council House Street.

„ —Office of the Director-General of Commercial Intelligence.

„ —Civil Engineering College, Sibpur.

Cawnpore—Office of the Director of Industries, United Provinces.

Chinsurah—Office of the Commissioner, Burdwan Division.

Chittagong— Ditto Chittagong Division.

Dacca—Office of the District Board, Dacca.

Delhi—Office of the Chief Commissioner.

Hyderabad—Revenue Department of His Highness the Nizam's Government.

Jalpaiguri—Office of the Commissioner, Rajshahi Division.

Lahore—Punjab Public Library.

London—The Patent Office, 25, Southampton Buildings, W.C.

Madras—Record Office, Egmore.

„ —College of Engineering.

Mysore—Office of the Secretary to Government, General and Revenue Department.

Nagpur—Victoria Technical Institute.

Poona—College of Engineering.

Rangoon—Office of the Revenue Secretary, Government of Burma.

Roorkee—Thomason College.

Sholapur—Office of the Collector.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore.

8. *Publications* on sale at the Patent Office:—

		Price.	
		R	a.
(a) The Indian Patents and Designs Act, II of 1911		0	10
(b) The Indian Patents and Designs Rules, 1912		0	2
(c) Weekly Notifications (extract from the *Gazette of India*)		0	1
Annual subscription with postage		3	0
(d) Inventions (consolidated subject matter index 1900—1908 and Chronological lists 1900—1904)		2	0
(e) Inventions and Designs. Annual indexes for the years 1905, 1906, 1907, 1908, 1909, 1910, 1911	each	1	0
(f) Patent Office Journal (Issued quarterly)	each	0	8
(g) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

CALCUTTA: PRINTED BY SUPDT. GOVT. PRINTING, INDIA, 8, HASTINGS STREET.

The Gazette of India.

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No. 4.] DELHI, SATURDAY, JANUARY 25, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENT

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 21st January, 1913.

No. 10.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 & 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I.B. (*a*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the following persons, being officials, to be Additional Members of the said Council :—

Sir Trevredyn Rashleigh Wynne, K.C.S.I., K.C.I.E., V.D., M.I.C.E.

Sir Edward Douglas Maclagan, K.C.I.E., C.S.I.

Lieutenant-Colonel Sir Arthur Henry McMahon, G.C.V.O., K.C.I.E., C.S.I.
Mr. Henry Sharp, C.I.E.
Sir William Henry Hoare Vincent, Kt.
Mr. Reginald Edward Enthoven, C.I.E.
Mr. Henry Wheeler, C.I.E.
Mr. William Maxwell, M.V.O., C.I.E.
Mr. Walter Henry Michael.
Mr. Robert Woodburn Gillan, C.S.I.
Mr. Webster Boyle Gordon, C.I.E.
Major-General William Riddell Birdwood, C.B., C.S.I., C.I.E., D.S.O.
Surgeon-General Sir Charles Pardey Lukis, M.D, F.R.C.S, K.C.S.I.
Mr. George Harry Blair Kenrick, K.C., LL.D.
Sir Charles Stewart-Wilson, K.C.I.E.
Mr. Charles Henry Kesteven.

No. 11.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 & 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I.B. of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General, published under Notification No 61, dated the 14th November, 1912, the Governor General is pleased to ominate Mr. Edward Earle Mengens, being a non-official, to be an Additional Member of the said Council.

The 22nd January, 1913.

No. 12.—In pursuance of the provisions of Regulation XVIII of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, and in modification of Notification No. 64, dated the 19th November, 1912, the Governor General is pleased to call upon the electorate mentioned below to elect in accordance with the said Regulations the Members assigned to them by the fourteenth day of February, 1913.

Electorate.	Members.
The non-official Additional Members of the Council of the Governor of Fort William in Bengal	2

No. 13.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the names of the following candidates, elected to be Additional Members of that Council by the electorates mentioned opposite their respective names are hereby published :—

Names of Candidates.	Electorates.
Rai Sri Ram Bahadur, C.I.E. . . .	Non-official Members of the Council of the Lieutenant-Governor of the United Provinces of Agra and Oudh.
Pandit Madan Mohan Malaviya . . .	Ditto.
Maharaja Manindra Chandra Nandi . .	Landholders in the Presidency of Fort William in Bengal.
Mr. Abdul Karim Abu Ahmed Ghaznavi .	Muhammadan Community in the Presidency of Fort William in Bengal.

No. 14.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 and 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I.B.

(*a*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the following persons, being officials, to be Additional Members of the said Council :—

Major Denys Brooke-Blakeway, C.I.E.
Mr. Alexander Kinney.

No. 15.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 and 25 Vict., c 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation I. B. (*b*) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the Governor General is pleased to nominate the undermentioned non-official person who as been selected from the class mentioned opposite his name to be an Additional Member of the said Council :—

Name.	Class.
Rai Sitanath Rai Bahadur	The Indian Commercial Community.

The 25th January 1913.

No. 16.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November 1912, the name of the following candidate, elected to be an Additional Member of that Council by the electorate mentioned opposite his name, is hereby published :—

Name of Candidate.	Electorate.
The Hon'ble Mr. Madhu Sudan Das, C.I.E. .	Non-official Additional Members of the Council of the Lieutenant Governor of Bihar and Orissa.

No. 17.—Whereas the validity of the election on the 17th December 1912 of the Hon'ble Maharaj-Kumar Gopal Saran Narain Singh of Tikari by the Landholders of Bihar and Orissa to be an Additional Member of the Legislative Council of the Governor General has been brought in question under Regulation XVI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General by Maharaja Bahadur Sir Ravaneswar Prasad Singh, K.C.I.E., of Gidhour.

The Governor General in Council having made inquiry into the matter is pleased hereby to declare that the said Hon'ble Maharaj-Kumar Gopal Saran Narain Singh of Tikari was duly elected.

W. H. VINCENT,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Delhi, the 21st January 1913.

No. 493-C.—His Majesty the King-Emperor has been pleased to appoint William Teunon, Esq., of the Indian Civil Service, at present acting as a Judge of the High Court of Judicature at Fort William in Bengal, to be a Judge of that Court, with effect from the 14th January 1913, *vice* the Hon'ble Mr. Justice Caspersz resigned.

The 24th January 1913.

No. 560-C.—The Hon'ble Mr. H. L. Eales, C.S.I., I.C.S., is placed on special duty under the Home Department from the 26th December 1912 to the 16th January 1913, both days inclusive.

No. 566-C.—The Governor General in Council is pleased to appoint Mr. Charles Carey Morgan to officiate as Deputy Administrator-General in the Presidency of Fort William in Bengal during the absence of Mr. A. Kinney on deputation, or until further orders.

POLICE.

The 23rd January 1913.

No. 535-C.—The services of Mr. G. C. Denham, Superintendent of Police, Bengal, are placed at the disposal of the Director, Criminal Intelligence, with effect from the 26th December 1912.

No. 540-C.—The services of Mr. A. B. Barnard, C.I.E., Deputy Director of Criminal Intelligence, on leave, are replaced at the disposal of the Government of Bengal, with effect from the 1st February 1913.

The 24th January 1913.

No. 570-C.—The services of Mr. D. Petrie, Assistant Director, Criminal Intelligence, are placed at the disposal of the Chief Commissioner of Delhi with effect from the 23rd December 1912.

No. 572-C.—The services of Mr. C. Stead, M.V.O., Punjab Police, are placed at the disposal of the Chief Commissioner of Delhi with effect from the 25th December 1912.

H. WHEELER,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION

NOTIFICATION.

ECCLESIASTICAL

Delhi, the 23rd January 1913.

No. 13-C. D.—In consequence of the resignation by the Most Reverend Reginald Stephen Copleston, D.D., with effect from the 25th January 1913, of the office and dignity of Bishop of Calcutta, the Governor General in Council is pleased to direct that the following extract from the Letters Patent, issued by warrant under the Sign Manual of His late Majesty King Edward the Seventh, on the 15th April 1902, be published for general information:—

"And we do further will that during a vacancy of the said See of Calcutta by the demise of the Bishop thereof for the time being or otherwise the Episcopal jurisdiction and functions appertaining to the said See shall be exercised by such one of the Suffragan Bishops of Madras and Bombay for the time being as shall have been first consecrated."

The said Episcopal jurisdiction and functions will accordingly be exercised by the Right Reverend the Bishop of Madras during the present vacancy.

L. C. PORTER,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

CIVIL VETERINARY ADMINISTRATION.

Delhi, the 20th January 1913.

No. 74-C.—Mr. S. G. M. Hickey, M.R.C.V.S., has been appointed to the Indian Civil Veterinary Department with effect from the forenoon of the 25th October 1912 and is posted to the Central Provinces for training.

FORESTS.

The 24th January 1913.

No. 96-C.—On return from combined leave, Mr. E. S. Carr, Conservator of Forests, 1st grade, was placed on special duty in the Office of the Conservator of Forests, Tenasserim Circle, Burma, from the 16th to the 23rd December 1912 inclusive, *vide* Burma Government Notification No. 224, dated 12th December 1912. He assumed charge of the Forest Circle with effect from the forenoon of the 24th December 1912.

From the latter date the following reversions take place :—

Mr. C. G. Rogers, Conservator of Forests, 2nd (officiating 1st) grade, reverts to his substantive appointment in the 2nd grade.

Mr. H. Carter, Conservator of Forests, 3rd (officiating 2nd) grade, reverts to his substantive appointment in the 3rd grade.

Mr. G. R. Long, Officiating Conservator of Forests, 3rd grade, reverts to his substantive appointment in the class of Deputy Conservators of Forests in Burma.

No. 97-C.—Consequent on the grant of privilege leave for 3 months combined with furlough for 3 months to Mr. C. G. Rogers, Conservator of Forests, 2nd grade, Burma, Mr. F. A. Leete, Deputy Conservator of Forests, is appointed to officiate as Conservator of Forests, 3rd grade, until further orders with effect from the forenoon of the 9th January 1913, the date on which he assumed charge of the Pegu Circle from Mr. Rogers.

No. 98-C.—The undermentioned officers who have been appointed by His Majesty's Secretary of State for India to the Forest Department in India, are appointed to be Assistant Conservators of Forests with effect from the dates specified opposite their names and posted to the provinces named below :—

Mr. W. A. Bailey, United Provinces .	. 4th December 1912 (afternoon).
Mr. J. T. Millers, Punjab . .	. 5th December 1912 (forenoon).
Mr. A. K. Glasson, Bengal . .	. 7th December 1912 (forenoon).
Mr. E. F. A. Hay, Burma . .	. 2nd December 1912 (forenoon).
Mr. R. T. Jenkins, Central Provinces	. 24th December 1912 (forenoon).
Mr. H. C. B. Jollye, Central Provinces	. 5th December 1912 (forenoon).
Mr. R. A. Cochrane, Burma . .	. 16th December 1912 (forenoon).
Mr. A. R. Nicholson, Bengal . .	. 16th December 1912 (forenoon).
Mr. F. K. Makins, Bihar and Orissa	. 4th January 1913 (forenoon).
Mr. C. G. M. Mackarness, Assam . .	. 7th December 1912 (forenoon).

No. 99-C.—The undermentioned officers who were detained in the United Kingdom for an extra year to undergo special courses of study in Forestry and who have been appointed by His Majesty's Secretary of State for India to the Forest Department in India, are appointed to be Assistant Conservators of Forests with effect from the dates specified opposite their names and are posted to the provinces named below :—

Mr. S. Howard, United Provinces .	. 23rd November 1912 (forenoon).
Mr. C. F. C. Beeson, Punjab . .	. 25th „ „ (forenoon).
Mr. G. H. Ogilvie, Burma . .	. 2nd December „ (forenoon).

Their periods of service for pension will commence one year before the dates mentioned above.

E. D. MACLAGAN,
Secretary to the Government of India

PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Simla, the 16th January 1913.

No. 4.—With reference to Public Works Department Notification No. 40, dated the 25th July 1912, the services of Mr. R. L. Colbourne, Executive Engineer, Punjab, are replaced at the disposal of the Government of the Punjab with effect from the afternoon of the 13th January 1913.

W. B. GORDON,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th January 1913.

No. 142-Est.-A.—Captain J. Anderson, Indian Medical Service, an officiating Agency Surgeon of the 2nd class, is posted as Civil Surgeon, Hazara, with effect from the 20th December 1912.

No. 143-Est.-A.—Major V. G. Drake-Brockman, Indian Medical Service, an Agency Surgeon of the 2nd class, is posted as Civil Surgeon, Dera Ismail Khan, with effect from the 21st December 1912.

The 21st January 1913.

No. 165-Est.-A.—Captain D. R. G. Oliver of the Political Department is granted privilege leave for three months combined with furlough for one year, seven months and six days, with effect from the 2nd January 1913, under Articles 233 and 308 (*b*) of the Civil Service Regulations.

No. 166-Est.-A.—Captain C. H. Gabriel of the Political Department is posted, on return from furlough, as Assistant to the Resident in Kashmir for Leh, with effect from the 2nd January 1913.

No. 116-I.B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, the Governor-General in Council is pleased to order that Captain H. R. Lawrence, Assistant to the Political Agent in Bundelkhand, shall exercise the powers of an Additional Sessions Judge, as described in the Code of Criminal Procedure, 1898 (V of 1898), within the limits of the Bundelkhand Agency, including the Railway lands, in all cases in which such powers may be lawfully exercised by the Governor-General in Council within such limits. In exercise of these powers, he may take cognisance of an offence as a court of original criminal jurisdiction without the accused person being committed to him by a Magistrate, and shall when so taking cognisance of an offence, follow the procedure laid down by the Code of Criminal Procedure, 1898, for the trial of warrant cases by Magistrates.

2. The provisions of this notification shall apply to all criminal proceedings, except proceedings against European British subjects, or persons jointly charged with European British subjects.

3. Nothing in this notification shall be deemed to extend to the Cantonment and Civil Lines of Nowgong.

The 23rd January 1913.

No. 194-Est.-A.—Captain J. G. L. Ranking, of the Political Department, is posted as Assistant Commissioner attached to the Peshawar District with effect from the 2nd January 1913.

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

The 21th January 1913.

No. 107-F. E.—Mr. B. N. Mitra has been posted to the office of the Examiner of Accounts, North-Western Railway with effect from the 2nd January 1913.

No. 108-F. E.—Mr. J. W. Fellinger, Chief Accountant, Class II, has been promoted substantively to Chief Accountant, Class I, with effect from the 1st January 1913.

Mr. T. R. Masilamoni, a Superintendent in the office of the Accountant General, Burma, has been appointed a Chief Accountant, Class II in that office with effect from the 1st January 1913.

No. 109-F. E.—Mr. Dinshaw Maneckji Sutaria, Chief Accountant, Class II is appointed to officiate as Chief Accountant, Class I with effect from the 2nd January 1913 during the absence of Mr. Fellinger on privilege leave or until further orders.

No. 112-F. E.—Mr. J. Patch, Examiner of Accounts, Military Works Services, was granted privilege leave for one month and five days with effect from the 2nd December 1912.

No. 113-F. E.—Mr. T. H. Pruce, Chief Accountant, Office of the Accountant-General, Punjab, was granted leave on medical certificate from the 14th November 1912 to 13th December 1912.

Mr. L. Gobind Ram, an Accountant, 1st grade, in the same office officiated as Chief Accountant, Class II, during the above period.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

Delhi, the 23rd January 1913.

No. 93-F.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

December 1912. **Lakhs of Rupees.**

	December.		To end of Dec.		Whole Year.	
	1912-1913.	1911-1912.	1912-1913.	1911-1912.	Budget, 1912-1913.	Actuals, Preliminary, 1911-1912.
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	8,18	1,66	14 89	14,74	33.99	33 36
Opium	38	52	6,58	6,46	5,43	8,94
Salt	43	50	3,56	3,55	5,14	5,08
Stamps	49	43	5 46	5 13	7,86	7,04
Excise	98	86	8 86	8 20	11,85	11,41
Provincial Rates	7	7	57	57	83	83
Customs	77	69	7,58	7.00	9.60	9.70
Assessed Taxes	19	14	1,79	1.67	2 32	2.31
Forests	33	27	1,96	1,61	2,96	2,63
Registration	4	3	53	49	67	67
Tributes from Native States	2	3	31	37	91	89
Other Civil Revenue	32	28	2,73	2,96	4,48	4,48
TOTAL CIVIL HEADS	6,15	5,48	54,82	52,75	85,54	87,35
Major Irrigation Revenue	11	10	2 20	2,00	3,36	3,46
Other Public Works Ordinary Revenue	5	4	39	36	75	69
TOTAL CIVIL REVENUE (including Ordinary Public Works)	6,31	5,62	57,41	55,11	89,65	91,50
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—5	—25	—3,30	—3,18	—4,72	—4,66
Opium	—1	—1	—86	—1 05	—1,08	—1,09
Famine Relief (Civil)	...	..	—16	—1	—10	[illegible]
Other Civil Expenditure	—2,99	—2,93	—29,19	—28,73	—44,37	[illegible]
TOTAL CIVIL HEADS	—3,05	—3,19	—33 51	—32.97	—50,22	[illegible]
Major Irrigation Working Expenses	—10	—12	—1.14	—1.19	—1,66	—1,71
Buildings and Roads Expenditure	—46	—39	—3 86	—3,19	—6 82	—5,82
Famine Relief (Public Works)	—1	—1	—7	—1	—10	...
Other P. W. Ordinary Expenditure	—3	—11	—97	—1 08	—1 97	—1,79
Irrigation Capital Expenditure	—12	—15	—1 26	—1 27	—2.08	—1,72
Delhi Capital Expenditure	—2		—4	...	—2,00	...
TOTAL CIVIL EXPENDITURE (including Public Works)	—3.79	—3,97	—40,85	—39,71	—64,85	—58.90
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.						
Post Office (Net)	—14	—4	+1,96	+1 99	+2,37	+2,94
Telegraph (Net)	—11	—10	—82	—80	—1,15	—1,12
Marine (Net)	—3	—4	—32	—35	—40	—47
Military Works (Net)	—10	—10	—73	—78	—1,07	—1,22
Military Receipts	+6	+9	+69	+77	+1 13	+1,12
Military issues	—1,73	—1,62	—14 97	—14,89	—20,29	—21,10
Railway Receipts.						
East Indian Railway	+62	+58	+6,27	+5,64	+50,81	+52,80
Other Railways	+3,84	+3 47	+35,71	+31,68		
TOTAL	+4 46	+4,05	+41 98	+37,32	+50 81	+52,80
Railway Issues.						
East Indian Railway	—33	—31	—3,21	—3,20	—33,63	—33,64
Other Railways	—2 30	—2,07	—22,19	—20,41		
TOTAL	—2,63	—2,38	—25,40	—23,61	—33,63	—33,64
TOTAL NON-CIVIL DEPARTMENTS	—22	—14	+2,39	—35	—2,23	—69
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more,—Receipts less than payments)	—12	—12	+2,88	+1,87	+2,86	+1,87
Mint Certificates and Bullion Advances (Net as above)	+6	+6	+1 26	—14	..	+30
Currency Transfers for Gold in England		..		...	...	...
Do. for Silver in transit	+1,95	..	+9,09		..	..
Deposit of District Funds	—3	—3	+14	+14	+11	+27
Loans by Government	+6	+2	—41	—9	—61	—13
Exchange on Remittance Accounts	...	+1	...	+8	...	+21
Council Bills paid (including Telegraphic) at R15 per £	—5 80	—2,28	—25 91	—22,13	—23,65	—37 39
Other Debt Heads	—57	—12	—2 43	—52	+52	+1,05
TOTAL DEBT AND REMITTANCE TRANSACTIONS	—4 45	—2,46	—15,38	—20,79	—20,98	—33,82
GRAND TOTAL RECEIPTS AND ISSUES	—2,15	—95	+3,57	—5,74	+1,59	—1,91
Opening Cash Balance in Treasuries and Presidency Banks	24,14	15,56	18,42	20,35	17,71	20,35
Closing Cash Balance in Treasuries and Presidency Banks	21,99	14,61	21.99	14,61	19,30	18,44

R. W. GILLAN,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

SALT.

Delhi, the 25th January 1913.

No. 424-9.—Mr. D. Durham, Superintendent, Northern India Salt Revenue Department, is granted privilege leave for six weeks, with effect from the 23rd December 1912.

No. 448-129.—Mr. P. A. Kirwan, Officiating Superintendent, Northern India Salt Revenue Department, is granted privilege leave for 2 months and 25 days, with effect from the 27th December 1912.

TELEGRAPH ESTABLISHMENT.

The 25th January 1913.

No. 451-222.—Mr. H. Mayston, Superintendent of Telegraphs, is appointed Director of Telegraphs, 4th class, temporary, with effect from the 21st December 1912, *vice* Mr. C. W. Sewerby-Coo, who reverts to his substantive appointment of Superintendent of Telegraphs.

MERCHANDISE MARKS.

The 25th January 1913.

No. 495-6.—In exercise of the power conferred by section 16 of the Indian Merchandise Marks Act, 1889 (IV of 1889), the Governor-General in Council is pleased to substitute the following instruction for clause III (*d*) of the Notification of the Government of India in the Home Department, No. 1474, dated the 13th November 1891 :—

"(*d*) in a bundle of yarn of any count under 50, described as being 5 lbs. in weight, the number of knots of 20 hanks each is not a quarter of, or the number of knots of 10 hanks each is not half, or the number of knots of 5 hanks each is not the same as, the described count or number of the yarn ; or"

R. E. ENTHOVEN,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 24th January 1913.

APPOINTMENTS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 71.—The services of Captain J. H. G. Buller, Indian Army, are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province, for employment as a Cantonment Magistrate.

LONDON GAZETTE.

No. 72.—The following extracts are published for general information :—

"Supplement, dated the 1st January 1913, to the London Gazette, dated the 31st December 1912," pages 2 and 3.

* * * * * *

India Office,
January 1, 1913.

The KING has been graciously pleased to make the following appointments to the Most Exalted Order of the Star of India :—

* * * * * *

To be Companions of the said Most Exalted Order :—

* * * * * *

Lieutenant-Colonel Donald John Campbell MacNabb, Indian Army, Commissioner, Burma.

Lieutenant-Colonel Henry Walter George Cole, Director, Temporary Works, Delhi, Government of India.

* * * * * *

India Office,
January 1, 1913.

The KING has been graciously pleased to make the following promotions in and appointments to the Most Eminent Order of the Indian Empire :—

* * * * * *

To be Knights Commanders of the said Most Eminent Order :—

* * * * *

Major-General George John Younghusband, C.B., General Officer Commanding the Derajat Brigade.

To be Companions of the said Most Eminent Order :—

* * * * *

Major Hugh Stewart, Indian Army, Deputy Commissioner, Bannu, North-West Frontier Province, India.

Major William Glem Liston, M.D., Indian Medical Service, Director of Bacteriological Laboratory, Parel, and Senior Member of the Plague Research Commission.

* * * * * *

Lieutenant-Colonel Walter James Buchanan, M.D., Indian Medical Service, Inspector-General of Prisons, Bengal.

* * * * * *

Major Edward Mary Joseph Molyneux, D.S.O., Indian Army, Officiating Inspector-General, Imperial Service Troops.

* * * * * *

Major William Wilfrid Bickford, Indian Army, late Commandant of the Zhob Militia, Baluchistan.

* * * * * *

Major George Dodd, Indian Army, Political Agent, Wano, and Commandant, Southern Waziristan Militia.

* * * * * * * *

Major Cecil Kaye, General Staff Officer, Army Headquarters, India.

* * * * * *

"London Gazette," dated the 3rd January 1913, pages 41, 43 and 45.

* * * * * *

War Office,
January 3, 1913.

* * * * * *

MEMORANDA.

Colonel Ralph C. Broome, C.I.E., Indian Army, Director-General, Army Remount Department in India, to be Major-General, *vice* W. du G. Gray, C.B. Dated 12th October 1912.

* * * * *

India Office,
January 3, 1913.

The KING has approved of the admission of the undermentioned officer to the Indian Army :—

To be Lieutenant.

Lieutenant William Hugh Samuel Schofield, by exchange from The Royal Fusiliers (City of London Regiment). Dated 6th December 1912, but to rank from the 28th August 1912.

* * * * * *

PROMOTIONS.

INDIAN ARMY.

No. 73.—The following promotion is made, subject to His Majesty's approval :—

Lieutenant to be Captain.

29th January 1911.

Henry Etlinger, 9th Bhopal Infantry.

INDIAN MEDICAL SERVICE.

No. 74.—The following promotions are made, subject to His Majesty's approval :—

Captains to be Majors.

27th December 1912.

Anderson Gray McKendrick, M.B.
Owen St. John Moses, M.D., F.R.C.S.E.
John Wishart Little, M.B.
Harold Rothery Nutt, M.D., F.R.C.S.
Norman Emile Henry Scott, M.B.
Charles Edward Southon, M.B.
James Husband, M.B., F.R.C.S.E.
Henry Bertram Foster, M.D.
Henry Warwick Illius, F.R.C.S.E.
Edward Wemyss Browne.
Satis Bose, M.B.

ORDNANCE DEPARTMENT.

Northern Army.

No. 75.—Sub-Conductor Alban Hubert Wood, supernumerary on reversion to Arsenal duty, is absorbed, *vice* William Frederick Wheeler, transferred to the pension establishment; with effect from the 21st October 1912.

Conductor George Harding, supernumerary on reversion to Arsenal duty, is absorbed, *vice* Conductor Samuel Robert Allwright, promoted; with effect from the 11th November 1912.

General List.

No. 76.—Staff-Sergeant Walter Whitehead to be Sub-Conductor, *vice* Sub-Conductor John Daniel McNamara, Northern Army List, appointed Assistant Overseer, Ammunition Factory, Dum Dum, and *seconded*; with effect from the 12th October 1912.

No. 77.—Staff-Sergeant Thomas Wood to be Sub-Conductor, *vice* Sub-Conductor Fredrick William Grant, Southern Army List, appointed Assistant Overseer, Gun and Shell Factory, Cossipore, and *seconded*, with effect from the 11th November 1912.

INDIA MISCELLANEOUS LIST.

No. 78.—Staff-Sergeant George Strudwick to be Sub-Conductor, on augmentation of establishment; with effect from the 30th September 1912.

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 79.—The following promotions are made :—

14th King George's Own Ferozepore Sikhs.

Havildar Sundar Singh to be Jemadar, *vice* Kaka Singh, I.O.M., transferred to the pension establishment; with effect from the 15th December 1912.

18th Infantry.

Jemadar Abbas Khan to be Subadar and Colour-Havildar Ghulam Bhik Khan to be Jemadar, *vice* Hazari Khan, transferred to the pension establishment; with effect from the 22nd September 1912.

Jemadar Abdullah Khan to be Subadar and Havildar Sher Muhammad Khan to be Jemadar, *vice* Amir Khan, transferred to the pension establishment; with effect from the 22nd September 1912.

28th Punjabis.

Havildar Mangal Singh to be Jemadar, *vice* Jemadar Amar Singh, promoted; with effect from the 1st August 1912.

126th Baluchistan Infantry.

Jemadar Jan Muhammad, on transfer from the 106th Hazara Pioneers, to be Subadar, *vice* Ali Shafa, deceased; with effect from the 24th December 1912.

1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Jemadar Bakht Sing Rana to be Subadar and Havildar Wazir Gurung to be Jemadar, *vice* Bhagatbir Rana, deceased; with effect from the 23rd December 1912.

1st Battalion, 4th Gurkha Rifles.

Subadar Sher Sing Rana to be Subadar-Major, Jemadar Chatarbir Gurung to be Subadar and Havildar Bhagatbir Thapa to be Jemadar, *vice* Santbir Gurung, *Bahadur*, transferred to the pension establishment; with effect from the 1st December 1912.

9th Hodson's Horse.

No. 80.—In Army Department Notification No. 1075, dated the 15th November 1912, the promotion of Kot-Dafadar Tek Singh should have effect from the 12th October 1912, and not as therein stated.

PENSIONS.

WARRANT OFFICERS.

No. 81.—The undermentioned warrant officer has been transferred to the pension establishment, with effect from the date specified :—

Sub-Conductor Charles Pinson, Supply and Transport Corps, (late) Bengal-Punjab List, —5th January 1913.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Moulmein Volunteer Artillery.

No. 82.—Captain Walter Archibald William Dawn, V.D., resigns his commission and is permitted, on retirement, to retain his rank and wear the uniform of the Corps. Dated the 14th November 1912.

(Army Department Notification No. 1135, dated the 27th December 1912, is hereby cancelled.)

Calcutta Port Defence Volunteer Corps.

(Artillery Companies.)

No. 83.—Captain (Honorary Major) James Peter Wyness, V.D., Supernumerary List, to be Major, *vice* W. B. MacCabe, transferred to the Supernumerary List. Dated the 22nd November 1912.

East Indian Railway Volunteer Rifles.

No. 84.—Captain Arthur John Newton Lowther, V.D., resigns his commission. Dated the 17th December 1912.

Cawnpore Volunteer Rifles.

No. 85.—Captain Leonard Bertram Kennedy, V.D., resigns his commission and is permitted, on retirement, to retain his rank and wear the uniform of the Corps. Dated the [illegible]th November 1912.

([illegible] Army Department Notification No. 23, dated the 10th January 1913, is hereby [illegible]ed).

Rangoon Volunteer Rifles.

No. 86.—Arthur Dunbar Spence, M.B., to be Surgeon-Lieutenant, to fill an existing vacancy. Dated the 19th December 1912.

Coorg and Mysore Rifles.

No. 87.—Captain Sidney Goodwin Stromqvist resigns his commission. Dated the 27th December 1912.

Second Lieutenant Charles Robert Valentine to be Captain, *vice* S. G. Stromqvist, resigned. Dated the 27th December 1912.

Upper Burma Volunteer Rifles.

No. 88.—Joseph Currie Lorraine, M.B., to be Surgeon-Lieutenant, to fill an existing vacancy.

Eastern Bengal Volunteer Rifles.

No. 89.—Captain Basil Copleston Allen, Supernumerary List, resigns his commission. Dated the 25th June 1912.

MEDALS AND DECORATIONS.

No. 90.—His Excellency the Governor-General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officer:—

Nagpur Volunteer Rifles.

Lieutenant P. D. Kirkham.

CANTONMENTS.

REGULATIONS.

No. 91.—In exercise of the powers conferred by Section 24 of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to amend the Cantonment Code, 1912, to the extent set forth below :—

After section 55, the following shall be inserted :—

"*Exception.*—In the Cantonment of Takdah, the remittances to the Darjeeling Treasury may be made monthly on any one day in the month following that in which the collections are made, as may be most convenient."

No. 92.—In exercise of the powers conferred by Section 24 of the Cantonments Act, 1910 (XV of 1910), the Governor-General in Council is pleased to amend the Cantonment Code, 1912, to the extent set forth below :—

In Section 92, after clause (*g*) of the explanation, the following shall be inserted :—

"(*h*) the erection or re-erection of any boundary-walls, hedges or fences."

In Section 262, clause (*c*), after the word "buildings," the words "boundary-walls, hedges or fences" shall be inserted.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 24th January 1913.

Erratum.—In Army Department Notification, dated the 10th January 1913, published in the *Gazette of India* of the 11th January 1913, *for* "Deolali," *read* "Tamasvadi, Madmashwar, near Niphad, Bombay Presidency," as the place of decease of Major Henry William Poynts.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 22nd January 1913.

No. 33.—The leave granted to Mr. J. J. Inglis, Officiating Carriage and Wagon Superintendent, North Western Railway, in Railway Board's Notification No. 375, dated the 26th January 1912, has been extended by 6 days' furlough.

No. 34.—Major G. R. Hearn, R. E., Superintendent of Works, State Railways, is promoted to the rank of Officiating Superintending Engineer, Class III, with effect from the 5th November 1912 and until further orders.

The 23rd January 1913.

No. 35.—Mr. N. C. Haldar, District Traffic Superintendent, North Western Railway, in Class II, grade 2, of the Superior Revenue Establishment of State Railways is appointed to officiate as a Deputy Traffic Superintendent of that railway in Class I *vice* Mr. N. M. Carnell, Deputy Traffic Superintendent, on privilege leave.

No. 36.—It is hereby notified for general information that the Railway Board have sanctioned a detailed survey being carried out by the Agency of Messrs. Khetter Mohan Dey and Company, Calcutta, for a line of railway on the 2′ 6″ gauge from Kalighat in Calcutta to Fatehpur, a distance of about 18 miles.

2. This survey will be known as the Kalighat-Fatehpur Railway Survey.

The 22nd January 1913.

No. 32.—The following is published for general information :—

No. 219-R. E.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Simla, the 18th January 1913.

Change of the designations of "Manager" and "Traffic Superintendent" of the three State-worked Railways, *viz.*, the North-Western, Eastern

Bengal, and Oudh and Rohilkhand Railways, to "Agent" and "Traffic Manager," respectively.

The Governments of Madras and the Punjab, Public Works Department.
The Government of Bombay, Public Works Department.
The Government of Bombay, Political Department.
The Government of Bengal, Railway and Marine Department.
The Government of Burma, Commerce and Industry Department.
The Governments of the United Provinces and Bihar and Orissa, Public Works Department.
The Hon'ble the Chief Commissioner of Assam.
The Hon'ble the Agent to the Governor-General for Rajputana.
The Hon'ble the Chief Commissioner of the Central Provinces.
The Hon'ble the Resident in Mysore and Chief Commissioner, Coorg.
The Hon'ble the Agent to the Governor-General in Central India.
The Hon'ble the Agent to the Governor-General and Chief Commissioner in Baluchistan.
The Hon'ble the Chief Commissioner and Agent to the Governor-General in the North-West Frontier Province.
The Managers, North Western, Eastern Bengal, and Oudh and Rohilkhand Railways.
The Senior Government Inspectors of Railways, Circles Nos. 1 to 7.
The Secretary, Indian Railway Conference Association.
The Chief Inspector of Explosives in India
The Agents, Assam-Bengal, Barsi Light, Bengal and North-Western, Bengal-Nagpur, Bombay, Baroda and Central India, Burma, East Indian, Great Indian Peninsula, Madras and Southern Mahratta, Rohilkund and Kumaon, and South Indian Railways.
The Agent and Manager, His Highness the Nizam's Guaranteed State Railways (through the Hon'ble the Resident at Hyderabad).
The Managers and Engineers-in-Chief, Bengal Dooars, Gondal-Porbandar, Jamnagar and Junagad Railways
The Manager and Executive Engineer, Morvi Railway.
The Manager, Bhavnagar Railway.
The Superintending Engineer, Gwalior Light Railways.

RESOLUTION.—In order to secure uniformity and to save Managers of State Railways being troubled with matters properly appertaining to the Traffic Department, and to make the actual position clearer to the general public, it has been decided to change the designations of "Manager" and "Traffic Superintendent" of the three State-worked Railways, *viz.*, the North-Western, Eastern Bengal, and Oudh and Rohilkand Railways, to "Agent" and "Traffic Manager," respectively, to correspond with the designations used on other Railways.

ORDER.—Ordered that this Resolution be communicated to the Local Governments and Administrations, and officers noted on the margin, for information.

Ordered also, that it be published in the *Gazette of India*.

R. C. F. VOLKERS,
Secretary, Railway Board.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, JANUARY 25, 1913.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published a Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE
Publisher, *Gazette of India*.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *bonâ fide* public purposes. Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers. Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. These drugs are for sale for *cash* only. On *no account drugs are sent per V. P. Post.* These drugs *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows :—

SULPHATE OF QUININE.

	R
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any less quantity than 6 lbs. in one delivery	13 "

SULPHATE OF CINCHONIDINE.

	R
For quantities of not less than 6 lbs. in one delivery	10 per lb.
For any less quantity than 6 lbs. in one delivery	12 "

Quinine is sold in 1 oz., ¼ lb., ½ lb., 1 lb. and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb. and 1 lb. tins.

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs. or more in one delivery. R a. p.	*Retail rate* For any quantity below 6 lbs. in one delivery. R a. p.
16-oz. tins	5 0 0	6 0 0
8 " "	2 8 0	3 0 0
4 " "	1 4 0	1 8 0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Surveyors.
5. Motor Car Drivers.
6. Engine Drivers.
7. Men trained in—

(*a*) Photo-Mechanical and Lithographic Work.
(*b*) Workshops (both Electrical and Mechanical sides).

E. ATKINSON, Lieut.-Col., R.E.,
Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

" Specimens of Persian Manuscripts " for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904, 1904-1905, 1905-1906, 1906-1907, 1907-1908, and 1908-1909, price R3 per copy, and for 1909-1910 and 1910-1911, price R3-8 per copy, are ready for sale.

" Diwan-i-Sarkhush " (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

" Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu; price R2-12.

" Qaani " (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R7-8 per copy.

" Diwan-i-Andalib " (official edition), one of the books recommended for the High Proficiency in Persian; price R4 per copy.

Glossary to the " Ar-Rauzatu-z-Zakiyah, " the text-book for the Higher Standard examination in Arabic; price R6-4 per copy.

" Nazm-i-Muntakhab, " one of the text-books prescribed for the Degree of Hon[illegible] examination in Urdu; price R5 per copy.

" Siyahat-Nama-i-Ibrahim Beg " (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

" Raghuvansam "—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

" Akhlaq-i-Jalali " (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-12 per copy.

* *N.B.*—The languages in which specimen papers are published are:—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu and Uriya.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

DEPARTMENT OF MINES.

NOTIFICATION.

Dhanbaid, the 5th November 1912.

INDIAN MINES ACT, 1901.

An examination for first and second class coal mine managers' certificates of competency under the rules applicable to coal mines will be held at the office of the Mines Department at Dhanbaid on the 19th and 20th February 1913.

Only persons who have had practical experience in coal mines are eligible to sit for the examination. Necessary instructions will be supplied to such intending candidates on application to the undersigned and on their stating their experience.

Applications received after the 8th February 1913 will not be considered.

G. F. ADAMS,
Chief Inspector of Mines in India.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 17th January 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th January 1913.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.										
				COIN AND BULLION.							SECURITIES (PURCHASE PRICE).			
				In India.			In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under Coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	TOTAL.	REMARKS.
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calcutta	4,55,46,030	24,99,55,065	29,55,01,095	2,25,00,815	3,06,36,278	11,13,000	10,95,00,000	...	...	97,50,000	(a) 9,99,99,946	(b) 4,00,00,000	31,35,00,039	(a) Nominal value—Rs. 10,20,81,500
Cawnpore	...	2,09,57,075	2,09,57,075	1,44,76,155	1,53,55,725	...	...	...	...	...	...	...	2,98,31,880	(b) Nominal value—Rs. 4,69,26,571
Lahore	...	2,83,05,010	2,83,05,010	41,23,208	1,04,27,355	...	...	...	...	...	...	...	1,45,50,558	
Bombay	4,68,34,190	12,24,16,585	16,92,50,775	2,69,09,590	19,18,91,625	67,74,750	...	...	...	75,00,000	...	...	23,30,75,965	
Karachi	...	1,26,13,455	1,26,13,455	24,60,200	9,77,985	...	...	...	...	...	...	...	34,38,185	
Madras	1,12,95,300	7,32,44,540	8,45,39,840	1,91,20,585	1,53,35,685	...	...	...	...	...	...	...	3,44,56,270	
Rangoon	...	5,54,60,480	5,54,60,480	2,33,51,648	1,36,32,090	...	...	...	...	...	...	...	3,69,83,738	
	10,36,75,520	56,29,52,210	66,66,27,730	11,29,42,196	27,82,56,743	78,87,750	10,95,00,000	...	...	1,72,50,000	9,99,99,946	4,00,00,000	66,58,36,635	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			10,41,095	*Deduct*—Amount due on Bills drawn by one Circle on another									2,50,000	
TOTAL CIRCULATION Rs.			66,55,86,635	TOTAL RESERVE Rs.									66,55,86,635	

There was no transfer of Gold between the Paper Currency Reserve and the Gold Standard Reserve during the week ending 15th January 1913.
The Silver held in the Gold Standard Reserve amounted on the 15th January 1913 to 6,00 lakhs in coined rupees.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8th TO 15th JANUARY 1913.

(In Lakhs of Standard Tolas.)

NAME OF MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.													COINAGE OF BRITISH DOLLARS.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.											
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	26	20	...	46	37	...	37	6	297	43*	48	3	397	...	...	...	...	...	...
Bombay	68	...	8	76	54	...	54	5	303	65†	39	7	419	16	16‡	...	...	...	...

* Exclusive of 29 of purchased silver brought on the Mint premises but not yet received.
† Exclusive of 26 of purchased silver brought on the Mint premises but not yet received.
‡ Mexican dollars exchanged.

HIS MAJESTY'S MINT;
Calcutta, the 21st January 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th January 1913.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS						4 PER CENT. LOANS							4½ PER CENT. LOANS		GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.	
Balance of 31st December 1912	35,21,700	1,20,86,400	6,80,32,000	1,77,56,000	89,59,900	17,27,700	10,85,62,000	6,933	5,000	...	500	36,600	1,500	50,533	8,500	8,500	11,21,42,733
Add—																	
Amount of transferred to in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No. 6201-A, dated 3rd November 1908, up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 1st and 15th January 1913	...	100	6,500	...	900	...	7,500	...	...	...	...	...	...	...	...	...	7,500
Deduct—	35,21,700	1,20,86,500	6,80,38,500	1,77,56,000	89,60,800	17,27,700	10,85,69,500	6,933	5,000	...	500	36,600	1,500	50,533	8,500	8,500	11,21,50,233
Amount written off in the London Registers	...	21,400	2,64,000	26,100	7,000	...	3,18,500	...	...	...	...	...	...	...	...	...	3,18,500
Balance on 15th January 1913	35,21,700	1,20,65,100	6,77,74,500	1,77,29,900	89,53,800	17,27,700	10,82,51,000	6,933	5,000	...	500	36,600	1,500	50,533	8,500	8,500	11,18,31,733

NOTE.—From 9th June 1867 to 15th Nov. 1912 Enfaced from India 12.229 lakhs re-transferred from London 12,457 lakhs.
„ 16th Nov. 1912 „ 30th „ „ ditto 10 lakhs ditto 3 „
„ 1st Dec. „ „ 15th Dec. „ ditto ... ditto 4 „
„ 16th „ „ „ 31st „ „ ditto ... ditto 2 „
„ 1st Jan. 1913 „ 15th Jan. 1913 ditto ... ditto 3 „

12,239 lakhs 12,469 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 18th January 1913.

L. G. DUNBAR,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 14th January 1913.

LIABILITIES.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities	2,09,33,915	0	0
				Other authorized Investments	86,81,933	0	0
Reserve Fund	1,85,00,000	0	0	Loans on Government and other authorized Securities	4,24,48,963	7	6
Public Deposits at Head Office Rs. 83,77,907 15 8; Public Deposits at Branches 1,38,88,512 12 6	2,22,66,420	12	2	Accounts of Credit on Government and other authorized Securities	5,31,56,086	6	0
				Bills discounted and purchased	3,61,86,557	4	0
				Balances with other Banks	18,70,394	3	11
				Bullion	...		
				Dead Stock	24,73,412	13	9
				Stamps	13,905	10	7
				Sundries	6,18,745	1	1
					16,63,83,912	14	10
Other Deposits at Head Office and Branches	16,90,36,128	5	3	Cash and Currency Notes at Head Office *2,92,08,805 0 7; Cash and Currency Notes at Branches †3,70,76,988 5 2	6,62,85,793	5	9
Bank Post Bills, etc.	16,39,204	8	9				
Sundries	12,27,952	10	5				
RUPEES	23,26,69,706	4	7	RUPEES	23,26,69,706	4	7

* Includes Sovs. & ½ Sovs. value Rs. 2,46,885 0 0
† Do. do. do. Rs. 10,40,527 8 0
Rs. 12,87,412 8 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 16th January 1913.

MITCHEL,
Chief Accountant.

L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 34·13.

ORDERS BY THE HON'BLE THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

I. On the recommendation of the Board of Examiners, the undermentioned candidate is declared by the Syndicate as eligible for admission to the Degree of Doctor of Law :—

Name.	Thesis.
Mitra, Dwarkanath, M.A., M.L.	The position of women in Hindu Law.

II. The undermentioned candidates are declared to have passed the Second L.M.S. Re-Examination held in November, 1912 :—

(In alphabetical order.)

	Name	College
	Basu, Nripendranath	Medical College, Calcutta.
	" Satyendrakumar	Ditto.
	Bhattacharyya, Susilkumar	Ditto.
	Chattopadhyaya, Gadadhar	Ditto.
	" Tulshicharan	Ditto.
	Chaudhuri, Ramanimohan	Ditto.
	Majumdar, Aghorlal	Ditto.
	" Purnachandra	Ditto.
	Mitra, Bileswar	Ditto.
10.	Mukhopadhyay, Jatindramohan	Ditto.
	Nandan, Haripada	Ditto.
	Raychaudhuri, Hemchandra	Ditto.
	Sen, Sudhirkumar, I	Ditto.
	Sengupta, Bankimchandra	Ditto.
15.	Sil, Ramkrishna	Ditto.

G. THIBAUT,
Registrar.

SENATE HOUSE;
The 8th January 1913.

IN THE COURT OF THE DISTRICT JUDGE, CIVIL AND MILITARY STATION, BANGALORE.

In accordance with rule 9 of the rules published under notification of the Hon'ble the Resident in Mysore, No. 6603, dated the 17th December 1900, it is hereby notified for the information of parties and witnesses concerned that all the documents and books of account (in the custody of this Court) filed by them in the suits and other cases hereunder will, unless claimed within two months from this date, be destroyed :—

Year.	Number of suits and other cases.	REMARKS.
1890	Suits Nos. 6, 11, 50, 89, 104, 176, 180, 182, 201, 209, 252, 266, 297, 361, 382, 398, 399, 409, 510, 532, 581, 587, 629, 632, 633, 659, 684, 701, 766, 830, 847, 848, 852, 898, 968, 969, 979, 1015, 1048, 1061, 1062, 1154, 1197, 1206, 1213, 1244, 1255, 1335, 1357, 1373, 1396, 1412, 1471, 1474, 1547, 1638, 1645, 1651, 1652, 1660, 1666, 1683, 1752, 1754, 1810, 1829, 1834, 1882, 1931, 1964, 1965, 1967, 1971, 1999, 2016, 2207, 2232, 2279, 2288, 2371, 2374, 2531, 2663, 2698, 2708.	On the file of the late Civil and Sessions Court, Civil and Military Station, Bangalore.
1890	Original Suits Nos. 126, 326, 372, 422, 424, 441, 535, 590, 594, 613, 640, 796, 827, 871, 955, 1046, 1136, 1165, 1279, 1324, 1445, 1599, 1668, 1678, 1696, 1716, 1723, 1825, 1840, 2167, 2192, 2272, 2290, 2340, 2366, 2387, 2511, 2528, 2549, 2575, 2681 and 2707.	Ditto.
1890	Execution Cases Nos. 28 and 1062	Ditto.
1890	Original Suit No. 1	On the file of the late Munsiff's Court, Civil and Military Station, Bangalore.
	ACCOUNT BOOKS.	
1886	Small Cause Suit No. 69	On the file of the late Civil and Sessions Court, Civil and Military Station, Bangalore.
1905	Original Suits Nos. 240 and 1148	On the file of the District Judge's Court, Civil and Military Station, Bangalore.
1906	Small Cause Suit No. 928.	
1907	Small Cause Suit No. 209, Original Suits Nos. 1082, 1179 and 1750.	
1908	Original Suits Nos. 263, 629, 816, 999 and 1436, and Small Cause Suits Nos. 656, 772 and 1228.	
1909	Original Suit No. 1352, and Miscellaneous Case No. 131.	

A. RAMAYA PUNJA,
District Judge.

Dated the 18th January 1918.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909) :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the Adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
699—1912	Rajaram Bin, Rajaram Karpe and Shankar Rajaram Karpe.	Hindu	Nos. 29 and 31, Kamatipura 6th Lane.	1st Debtor, formerly mechanical fitter in His Majesty's Mint, Bombay, and now unemployed, and the 2nd Debtor, Moulder in the Bombay, Baroda and Central India Railway.	16th	December	1912	16th	December	1912
701—1912	Genoo Rawji Ninsi	,,	Nos. 7 and 8, Dongri	Labourer	,,	,,	,,	,,	,,	,,
702—1912	Jehangir Sorabji Kotwal	Parsee	1st Khetwadi Lane	Lately petty dealer in mill stores, etc., under the name of Kotwal Davar & Co. and also clerk in the employ of Messrs. Schroder Smidt & Co. and now unemployed.	17th	,,	,,	17th		,,
703—1912	Manore Dhanji Patel	,,	No. 17, Chinch Bunder	Lately milk seller and now unemployed	,,	,,	,,	18th	,,	,,
704—1912	Mona Gangajar Sho	,,	Dana Bunder	Lately carrying on business as grain dealer under the name, style and firm of Rowji Mona and now unemployed.	18th	,,	,,	,,	,,	,,
705—1912	James Eastwood Fido	European	No. 3, Kamal Mansions, Colaba.	Examiner in the Bombay Customs	,,	,,	,,	,,	,,	,,
706—1912	Ramkisson Gulabrai Bajaj	Hindu	Vithulwady	Lately trading as Hundi broker in partnership with Haribux Bilasrai Bajaj in the name, style and firm Bilasrai & Co., and now unemployed.	,,	,,	,,	19th	,,	,,

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909)—*concld.*

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions. Day.	Month	Year.	Date of the Adjudication. Day.	Month.	Year.
707—1912	Atmaram Gopal Sonolkar	Hindu	Love Lane, Mazagon	Lately Superintendent in the service of Messrs. J. Mackintosh and Co., and now unemployed.	19th	December	1912	19th	December	1912
708—1912	Gordhundas Waghji Thucker	„	Chowpatty	Lately loan broker and now unemployed	„	„	„	„	„	„
709—1912	Victor Cardoz	Portuguese	Dhobi Talao, 2nd Marine Street.	Fitter in the Bombay Municipality	„	„	„	„	„	„
710—1912	Hormusji Pestonji Kaka	Parsee	Parsi Chawl, Gilder Street	Lately horse dealer and horse breaker and now horse breaker.	„	„	„	„	„	„
711—1912	Mahomed Kassum Shaik	Mahomedan	Corner Grant Road	Servant in the employ of Fatmabai Sharfoodin.	„	„	„	21st	„	„
712—1912	Ellen Page, widow of Samuel Page.	Anglo-Indian	No. 10, Woodhouse Road	Lately boarding house-keeper and now unemployed.	21st	„	„	„	„	„
713—1912	Wasudeo Narayen Khatkhate	Hindu	Carnac Bunder Goods yard	Shunting Master in the Bombay, Baroda and Central India Railway.	„	„	„	„	„	„
714—1912	Azra Abdula, Yamin Ezakel and Jan Mahomed Rahim Khoja.	1st two Jewish and the 3rd Mahomedan.	1st and 2nd residing at Sussex Road, Byculla, and the 3rd at Chukla.	Carrying on business as dealers in silk and velvet, caps, etc., under the name, style and firm of Ezra Yamin Turki and Yamin Turki & Co.	„	„	„	„		„

Orders in the matters of the above-named Debtors' Petitions, that the said Debtors have been adjudged insolvents and that the real and personal estate and effects of the said insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT, FORT, BOMBAY;

Dated the 6th January 1913.

R. B. PATEL,

Chief Clerk.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909).

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the Adjudication.		
					Day	Month.	Year.	Day.	Month.	Year.
1—1913	Koondan Girdhari Brahmin	Hindu	No. 171. Koomblarwada 2nd Lane.	Hawker in sweetmeats	6th	January	1913	6th	January	1913
2—1913	Mahomed Siddik Akhter	Mahomedan	2nd Cross Lane, Nizamlpura, Bhendy Bazar.	Unani Hakim	"	"	"	"	"	"
3—1913	Goolam Hoosein Dewji Khoja	"	Durga Molla, Jail Road	Lately dealer in hosiery, etc., and now unemployed.	"	"	"	"	"	"
4—1913	Jugjiwan Tribhowan Sha'	Hindu	Gulalwadi	Speculator in Jotta	"	"	"	"	"	"
5—1913	Sivdebal *alias* Boote Pabaroo Purdeshi.	"	Near Parel Terminus	Lately servant in the employ of the District Engineer, Great Indian Peninsula Railway, and now unemployed.	"	"	"	"	"	"
6—1913	Balkrishna Damodar Rele	"	Baroz Lane (Radhabai's Ort)	Packer in the employ of P. P. Rele & Co.	"	"	"	"	"	"
7—1913	Ganpat Sambhaji Bhatkar	"	Parel (Improvement Trust Chawl).	Warper in the Kohinoor Mills Co., Ltd.	"	"	"	"	"	"
8—1913	Ganpat Vinayek Hate	"	Tadwadi No. 2	Extra writer	"	"	"	"	"	"
9—1913	Soorji Damji Thacker	"	Poibawdi, Parel	Lately horse and carriage supplier and now servant in the employ of Virji Peraj.	"	"	"	"	"	"

Notice is hereby given that the petitions of the several persons hereunder named and described have bee[illegible]esented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909)—*contd.*

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the Adjudication:		
					Day.	Month.	Year.	Day.	Month.	Year.
10—1913	Koondaji Vithoo Bhiwde	Hindu	No. 42, Chinch Bunder	Lately dealer in fruits and now unemployed	6th	January	1913	6th	January	1913
11—1913	Ameer Chandbhai Dhangar	Mahomedan	Khuduk	Butcher	"	"	"	"	"	"
13—1913	Mahomed Bux Abbas Khan *alias* Abdul Wahab Pathan.	..	No. 244, Tookri Molla	Lately petty dealer in coal and now unemployed.	"	"	"	"	"	"
12—1913	Yakob Haskel Kolatkar	Jewish	Lower Parel (Chawl No. 4)	Carpenter in the Bombay, Baroda and Central India Railway Company.	"	"	"	7th	"	"
14—1913	Bhowanji Karamsy Sha	Hindu	No. 22, Mandvi	Lately cotton speculator and now unemployed	7th	"	"	"	"	"
15—1913	Arjoon Bhikaji Bhatkar, Datoo Narayen Chewoonkar and Bamchunder Narayen Vartak *alias* Sootar.	"	Upper Mahim. Bhandarwada	Lately trading in partnership as dealers in vegetables, etc., and now unemployed.	"	"	"	"	"	"
16—1913	Vinayekrao Shrierustna Chonkar	"	1st Khatarally	Inspector in the Bombay Gas Company. Ltd.	"	"	"	"	"	"
17—1913	Nathia *alias* Nathoo Doolabh Bhowsar.	"	Maruti Lane house No. 28, Fort.	Carpenter in Royal Indian Marine Dockyard.	"	"	"	"	"	"
18—1913	Vithul Bhimrao Kalsekar	..	House No. 525. Girgaum Road.	Lately a temporary clerk in the Ripon Mill and now unemployed.	"	"	"	"	"	"
19—1913	Dennis McMarx Murray	European	Sassoon Buildings, Elphinstone Circle.	Preventive Officer in the Bombay Customs	8th	"	"	8th	"	"
20—1913	Lindsay Emmanuel Monsurate	Eurasian	Frere Road No. 133	A Telegraphist in the Central Telegraph Office.	"	"	"	"	"	"

22—1913	Haji Ahmed Musaji Gawli	Mahomedan	Delisle road, Byculla	A landed proprietor and carrying on business in partnership with Jamal Karim under the name and style of Esmail Ahmed & Co., as milk sellers.	"	"	"	"	"	"
23—1913	Dhanji Kalianji Sha	Hindu	Old Hanuman lane, No. 120	Lately a servant in the employ of Ardeshir Nusserwanji & Co. and now unemployed.	9th	"	"	9th	"	"
24—1913	Mahomedally Abdulally Bengali	Mahomedan	Corner of Grant Road	Lately a proprietor of the New Theatrical Company in partnership with Dorabji Edulji Mewawala and now unemployed.	"	"	"	"	"	"
25—1913	Nichhabhai Nagurji Desai	Hindu	Kandawady	Lately a servant in the new Theatrical Company and now unemployed.	"	"	"	"	"	"
26—1913	Tricumji Punsi Sha	"	Mandvi Bander, Bhat Bazar	Lately a grain broker and now unemployed	"	"	"	"	"	"
27—1913	Jehangir Ruttonji Kotwal	Parsi	Chimbai Road (Miranda House) Bandra.	A private translator	"	"	"	"	"	"
28—1913	Suraj Narain Rughnathsahai	Hindu	Santa Cruz	A cashier in the employ of the Indian Merchants' Chamber and Bureau at Apollo Street, Bombay.	10th	"	"	10th	"	"
29—1913	Dorabji Edulji Mewawala	Parsi	Khetwady Lane 12th	Lately a proprietor of the New Theatrical Company in partnership with Mahomedali Abdulally Bengali and now unemployed.	"	"	"	"	"	"
30—1913	Charles Ade	Eurasian	Victoria Mansions, Ripon Road, Byculla	Guard in the Great Indian Peninsula Railway	"	"	"	"	"	"
31—1913	Garnet Percival Roland Jones	"	Berkley Place, Byculla	Engine Driver in the Great Indian Peninsula Railway.	"	"	"	"	"	"
32—1913	Khudabux Lalmahomed Shaik *alias* Delhiwala.	Mahomedan	New Nagpada	Tea shopkeeper	"	"	"	"	"	"
33—1913	Bhasker Raghunath Padval	Hindu	Duncan Road, 2nd Cross Lane	Carpenter	11th	"	"	11th	"	"
34—1913	Ganesh Sukoor Tare	"	No. 525, Moree Road, Mohim.	Lately temporary clerk in the Bombay Port Trust and now unemployed.	"	"	"	"	"	"
35—1913	Gulam Husein Abdul Rehman Malik.	Mahomedan	Gowli Mola	Lately boarding-house keeper and now unemployed.	"	"	"	"	"	"

Notice is hereby given that the petitions of the several persons hereunder named and described have been [illegible]ted to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1[illegible])—concld.

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the Adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
36—1913	Syed Kassum Valad Syed Ebrahim.	Mahomedan	No. 6, Imamwada Jail Road (Improvement Trust Chawl).	Lately hawker in fish and now servant in the employ of Syed Daruniva.	11th	January	1913	11th	January	1913
37—1913	Haji Hassum Haji Habib Musalman.	„	Nakhoda Molla	Lately dealer in timber and now unemployed	„	„	„	„	„	„
21—1913	Parashram Devsing Thakur	Hindu	No. 18, Kalbhatwadi	Lately tinmaker and now unemployed	8th	„	„	„	„	„
38—1913	Cassum Abdulla	Cutchi Memon	...	Lately carrying on business at Bungalipura, Bombay.	14th	„	„	14th	„	„
39—1913	Godrej Shavaksha Dastur *alias* Kamdin.	Parsee	Shamji Building near Grant Road Station.	Lately cloth merchant in the name of Camdin & Co. and now unemployed.	„	„	„	„	„	„
40—1913	Abdul Hamid Abdul Majid Sindi	Mahomedan	Kasai Molla	Lately hawker in embroidery, etc., in partnership with Abdul Rahim, Abdul Hamid and now unemployed.	„	„	„	„	„	„

Orders in the matters of the above named Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE, HIGH COURT, FORT BOMBAY:

Dated the 14th January 1913.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the Petitions of the undermentioned Insolvents have been this day dismissed and that the orders of adjudication made therein against the said Insolvents have been annulled.

Number.	Names.	Denomination.	Address in Bombay.	Description.	Date of the Adjudication.		
					Day.	Month.	Year.
124—1911	Charles Valentine Dent	Eurasian	Bhoinada, Parel	Driving Instructor in the Bombay Electric Supply and Tramway Company, Limited.	3rd	April	1911
127—1911	Purshotum Ramchander Parekkar	Hindu	Nos. 81 and 8[illegible] [illegible]st Carpenter Street.	Clerk in the employ of the Army and Navy Co-operative Society, Limited.	5th	„	„
128—1911	Balaji *alias* Bala Jeewanjee Sonkoolee	„	No. 292, Furibhadevi Road	Fitter in the Bombay, Baroda and Central India Railway Company.	6th	„	„
133—1911	Jugannath Bhasker Desai and Krishnaji Bhasker Desai.	„	Dhuris Chawl, Dadar	Postman in the General Post Office	8th	„	„
130—1911	Velji Hirjee Thucker	„	No. 50, Princess Street	Carting Agent	11th		„
132—1911	Dayaram Hagowan Kunbee	„	Gogari Molla	Formerly dealer in cloth and now servant in the employ of Gordhundas Nathalal.	8th	„	„
136—1911	Vadilal Nagindas Sha	„	Kika Street	Lately dealer and broker in jewellery and also speculator in silver and now unemployed.	10th	„	„
137—1911	Mooniroodin Ahmed Nezami bin Sha Aga Mahomed Mirza.	Mahomedan	No. 23, Chowki Molla Oondria Street.	Lately Quake and unemployed	...	...	...

Notice is hereby given that the Petitions of the undermentioned Insolvents have been this day dismissed and that the orders of adjudication made therein against the said Insolvents have been annulled—co

Number.	Names.	Denomination.	Address in Bombay.	Description.	Date of the Adjudication. Day.	Month.	Year.
141—1911	Doulatram Ramji Bhat	Hindu	Bhuleshwar	Lately carrying on business as dealer in cloth in partnership with Lalbhai Makanji and Hemaji Vajechund under the name of Govindji Muncharam and also waterman and now only waterman.	11th	April	1911
144—1911	Vadilal Sakalchund Sha	,,	No. 95, Tamba Kanta	Lately trading as dealer in sugar in partnership, Amthalal Ghelabhai, Leherchund Javer and Jiwabhai Vadilal in the name of Amthalal Ghelabhai and now servant in the employ of Vora Karimji Jiwanji.	18th		,,
146—1911	Chand Rehman Pathan, Shaik Chand Ameen Pathan, and Meeyakhan Babankhan Pathan.	Mahomedan	No. 15, Surti Molla	1st Insolvent, extra fitter, 2nd fitter in Marshall Price and Company and the 3rd, Muccadum in the David Sassoon Mills.	,,	,,	,,
151—1911	Joosab Ebram Memon	Mahomedan	No. 243, Ghogari Molla	Lately oilman and now servant in the employ of Abdul Karim & Co.	7th	March	1912
152—1911	Meghji Goculdas Thucker	Hindu	No. 8, Colaba	Lately dealer in cloth and now unemployed	21st	April	1911
154—1911	Ravishankar Aditram Pandit	,,	Haji Haroon Rangaris Chawl, Dadar.	Lately trading as dealer in milk and sweetmeat in partnership with Aditram Rampadarath and Ramjiwan Sitaram in the name of Ramjiwan Sitaram, and now unemployed.	24th	,,	,,
160—1911	Narayen Ramji Kurdaykar	,,	No. 117, Dangri	Lately Moulder at Messrs. Richardson and Cruddas and now unemployed.	3rd	May	,,

161—1911	Ambaram Gulla *alias* Dewchund Lohar	„	No. 135, Parel	Blacksmith in the Great Indian Peninsula Railway Company.	8th	„	„
162—1911	Munchersha Shapurji Naridwala	Parsee	Parel, Tank Road	Lately law student and now unemployed.	28th	April	„
163—1911	Harry Foster	European	No. 12, Adelphi Chambers, Byculla.	Lamp Inspector in the Great Indian Peninsula Railway Company.	„	„	„
168—1911	Fazu'a'ly Nurbhai Dawoodi Vora	Mahomedan	No. 301-303, Null Bazar	Lately grocer and now unemployed	5th	May	„
172—1911	Vi ha Ramchunder Amonkar	Hindu	No. 4, Kakadwadi.	Lately clerk in the Great Indian Peninsula Railway Company and now unemployed.	4th	„	„
173—1911	Je ha Vishram Bhangsali	„	Broach Street, Dana Bunder	Lately speculator in rice and now unemployed.	5th	„	„
[illegible]—1911	Badridas Balabdas Bagri and Sooganchand Balabdas Bagri.	„	Pydhowni	Lately carrying on business in partnership with Balabdas Lukmichand and Chaganl l Balabdas as cotton and seed brokers and also speculators under the name of Balabdas Bagri and now unemployed.	12th	„	„
183—1911	Haji Ahmed Haji Fateh Mahomed Memon	Mahomedan	Chunabhutti	Servant in the employ of Carim Suleman	23rd	„	„
187—1911	Framji Cursetji Desai	Parsee	No. 5, Khetwadi Road	Licentiate of Medicine and Surgery	2[illegible]th	„	„
193—1911	Arthur John Weston	European	No. 209, Ripon Road, Byculla	Telegraphist in the Bombay Government Central Telegraph Office.	1st	June	„

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE HIGH COURT, FORT, BOMBAY;
Dated the 15th January 1913.

SUPPLY AND TRANSPORT CORPS NOTICE No. 17.

Sealed tenders for the undermentioned supplies will be received and opened by the Deputy Assistant Director of Supplies, IV (Quetta) Division in Karachi, at 12 noon on the dates noted against them:—

Articles.	Stations where required	Approximate requirements.	Period	Earnest-money deposit.	Date of opening tenders.
				Rs.	
Mineral Grease . . .	Quetta . .	As provided for in the schedule.	From 1st April 1913 to 31st March 1914.	20	27th January 1913.
	Karachi . .			10	
Material for repair of gear carts, etc.	Karachi . .			120	
Miscellaneous articles for repair of equipment of different arms of service.	Karachi . .			20	28th January 1913.
	Hyderabad .			15	
Boat and Tonnage . . .	Karachi . .			125	
Firewood	Karachi . .			400	29th January 1913.
Firewood	Hyderabad .			200	

2. Forms of tenders and schedules and all further particulars can be obtained on application from the Officer in Charge, Supplies, Karachi, up to 2 P. M. on the dates previous to those fixed for opening tenders and from the Deputy Assistant Director of Supplies, Quetta, four days previous to dates fixed for opening tenders in Karachi—Sundays and holidays excepted.

3. No tenders will be received except on forms obtainable from the above officers on payment of Re. 1 per set of tender form issued.

H. F. E. MACMAHON, Captain,
Deputy Assistant Director of Supplies,
4th (Quetta) Division.

QUETTA,
The 4th December 1912.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 2 OF 1913.

In the matter of Sim Po Tsaing, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Sim Po Tsaing, clerk, residing at No. 63, Canal Street, Rangoon, on the 2nd day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Sim Po Tsiang.

J. HORMASJI,
Registrar.

RANGOON;
The 3rd day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 3 OF 1913.

In the matter of Kalidas Parpiya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Kalidas Parpiya, merchant of No. 59, Pazundaung Mill Road, Rangoon, on the 3rd day of January 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Kalidas Parpiya.

J. HORMASJI,
Registrar.

RANGOON;
The 4th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 4 OF 1913.

In the matter of Adi Nath Chowdhery of No 86, Merchant Street, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Adi Nath Chowdhery carried on business under the style and name of Eastern Medical Hall at No. 90, Merchant Street, Rangoon, on the 3rd day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Adi Nath Chowdhery.

J. HORMASJI,
Registrar.

RANGOON;
The 4th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 145 OF 1912.

In the matter of Soolaman Ahmed, broker of No. 310, 124th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Soolaman Ahmed an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of January 1913.

Sd. (Illegible.)
Registrar.

RANGOON;
The 7th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 146 OF 1912.

In the matter of Ahmed Adam, unemployed of No. 8, Brooking Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Ahmed Adam an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 6th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 7th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 152 OF 1912.

In the matter of Maung Ba Yi, Clerk of No. 32, Keyptadaindan quarter, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Maung Ba Yi an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 8th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 9th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 137 OF 1912.

In the matter of Vajishanker Vishvanath, clerk, of No. 95, Mogul Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Vajishanker Vishvanath, an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 13th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 14th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 5 OF 1913.

In the matter of Maung Tu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Tu, clerk of No. 41, Canal Street, Rangoon on the 9th day of January 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Tu.

J. HORMASJI,
Registrar.

RANGOON;
The 10th day of January 1913.

IN THE COURT OF SMALL CAUSE AT DELHI.

SUIT NO. 62 OF 1912.

In the matter of insolvency Mr. Henry Lyons, resident of Sar[illegible]n Mills Co., Subzimandi Delhi

It is hereby notified, under section 12 of Act 3 of 1907 that an application filed by said Mr. Henry Lyons to be adjudicated an insolvent has been admitted in this Court and will be heard on 14th February 1913.

TASADDUQ HUSEIN.
Judge, Small Cause Court, Delhi.

Dated the 2[illegible]th January 1913.

IN THE HIGH COURT OF BOMBAY.

In Insolvency.

No. 219 OF 1911.

Re Vusta Kauthud Soni of Bombay, Hindu inhabitant residing at Matunga in the Sha Kanji Rajpall's Chawl, a goldsmith, an Insolvent.

Notice is hereby given that the petition of the abovenamed insolvent has been this day dismissed and that the order of adjudication made herein on the 15th day of June 1911 against the said Insolvent has been annulled

Dated this 5th day of September 1912.

R. B. PATEL,
Chief Clerk,

CHIEF CLERK'S OFFICE, HIGH COURT;
Fort, Bombay, this 18th day of January 1913.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 15th January 1913.

No. 649.—In supersession of this office Notification No. 646, dated the 13th December 1912. Sub-Conductor W. Smith, Draftsman, Simla Drawing Office (Army Section), is granted privilege leave for 3 months, combined with furlough for 5 months, under the provisions of Articles 233 and 260, Civil Service Regulations, and paragraphs 436 and 437, Army Regulations, India, Volume I, with effect from the 6th January 1913.

S. G. BURRARD, Colonel, R.E.,
Surveyor-General of India.

SURVEY OF INDIA, TRIGONOMETRICAL SURVEY OFFICE.

NOTIFICATION.

Dehra Dun, the 17th January 1913.

No. 124.—Mr. Syed Aulad Hosein, K.B., Extra Assistant Superintendent, 3rd grade, Survey of India, is granted privilege leave for one month, under the provisions of Article 260 of the Civil Service Regulations, with effect from the 17th January 1913.

J P KNOX CONYNGHAM, Lt.-Colonel, R.E.,
Superintendent, Trigonometrical Survey.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 13th January 1913.

No. 259-R.—The privilege leave for one month granted to Rai Sahib Ladha Ram, an Extra Assistant Commissioner of the 5th grade and Personal Native Assistant to the Honourable the Agent to the Governor General, in this office Notification No. 6504, dated the 26th December 1912, is hereby extended by seven days.

The 14th January 1913.

No. 272-R.—The Honourable the Agent to the Governor-General is pleased to raise the pay of the post of Native Assistant, Chaman, from Rs. 200—10—250 to Rs. 250 per mensem with effect from the 1st January 1913.

By Order,

DENYS BRAY,
First Assistant.

AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Sibi, the 15th January 1913.

No. 164-S.—Lieutenant L. R. Fowle, 14th (King George's Own) Sikhs, is appointed Cantonment Magistrate, Loralai, in addition to his regimental duties, with effect from the 1st January 1913, *vice* Captain H. G. Wilmer.

By order,

DENYS BRAY,

First Assistant.

THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATIONS.

Dated Mount Abu, the 15th January 1913.

No. 64-96.—Captain F. L. Taylor, I.A., is appointed, with effect from the 18th October 1912, to be Cantonment Magistrate, Deoli, *vice* Captain R. F. D. Burnett.

No. 65-96. In exercise of the powers conferred by Section 11 of the Ajmer Courts Regulation, 1877 (I of 1877), the Honourable the Chief Commissioner is pleased to invest Captain F. L. Taylor, Cantonment Magistrate and Subordinate Judge of the 2nd class, Deoli, with the powers of a Judge of the Court of Small Causes to be exercised within the local limits of the Deoli Cantonment.

No. 69—122.—In exercise of the powers conferred by sections 6 and 9 respectively of the Indian Christian Marriage Act (XV of 1872 as modified by Act II of 1891), the Honourable the Chief Commissioner is pleased (*a*) to grant a license to the Reverend Pruja Nath Bose Pastor of Beawar, Indian Presbyterian Church, to solemnise marriages within the District of Ajmer-Merwara and (*b*) to grant a license to the said Reverend Pruja Nath Bose, authorising him to grant certificates of marriages between Native Christians within the limits of the said District.

No. 70-122.—In exercise of the powers conferred by sections 6 and 9 respectively of the Indian Christian Marriage Act (XV of 1872 as modified by Act II of 1891) which have been delegated to him by the Governor-General in Council under section 86 of the said Act, the Honourable the Agent to the Governor-General is pleased (*a*) to grant a license to the Reverend Pruja Nath Bose, Pastor of Beawar, Indian Presbyterian Church, to solemnise marriages within the territories of the Native States under the Rajputana Agency and (*b*) to grant a license to the said Reverend Pruja Nath Bose, authorising him to grant certificates of marriages between Native Christians within the said territories.

The powers hereby conferred are to be exercised only so far as regards Christian subjects of His Majesty the King-Emperor of India.

W. H. J. WILKINSON, I.C.S.,

First Assistant to the Agent to the Governor General in Rajputana and Chief Commissioner of Ajmer-Merwara.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 18th January 1913.

No. 522-Edn.—In exercise of the powers conferred by section 18 of the Printing Presses and Books Act, 1867 (XXV of 1867), as amended by Act X of 1890, the Chief Commissioner is pleased to declare that the catalogue of books printed in British India as regards books printed or lithographed in the Province of Delhi shall be kept in the office of the Deputy Commissioner of Delhi and that the Deputy Commissioner of Delhi shall register under the provisions of section 18 of Act XXV of 1867 a memorandum of every book which shall have been delivered to him pursuant to clause (*a*) of the first paragraph of section 9 of the said Act as amended by section 4 of Act X of 1890.

The 1[illegible]th January 1913.

No. 543-C. & I.—The following returns of wholesale and retail prices current at the head-quarters of the Province of Delhi are published for information:—

Statement showing prices current (wholesale) of food grains, etc., in the mart at the head-quarters of the Delhi Province during the fortnight ending 15th January 1913.

Wholesale prices per maund of $82\frac{2}{7}$ lbs. or 40 seers of 80 tolas each.

Items.	Wholesale price in Rupees. Rs.	A.	P.	REMARKS.
Rice, unhusked	3	0	0	
,, husked	6	0	0	
Wheat, white	3	8	0	
Barley	2	8	0	
Oats	...			
Jowar	2	3	6	
Bajra	2	10	6	
Maize	2	4	0	
Gram	2	5	6	
Arhar Dal	3	8	0	
Linseed	10	0	0	
Rapeseed (Sarshaf)	6	0	0	
Poppy seed	...			
Til (Jinjili seed)	8	0	0	
Sugar (raw) Gur	4	0	0	
Cotton, cleaned	2[illegible]	0	0	
Cotton seed	2	7	6	
Ghi	55	0	0	
Flour (wheat)	3	11	6	
Tobacco leaf (dry)	8	0	0	
Turmeric (unground)	12	0	0	
Salt, Sambhar	1	12	0	
Raw hides (cow)	25	0	0	
Bran	2	0	0	
Grass (dry)	1	2	3	
Bhusa, white	1	0	0	
Jowar stalks (dry)	0	14	0	
Kerosine oil (per tin, stating the brand)	2	2	9	
Plough bullocks, per pair	150	0	0	
Sheep, per score	80	0	0	

Retail prices current of food-grains, etc., at the head-quarters of Delhi Province at the close of the half-month ending 15th January 1913.

(Seers of 80 tolas only.)

Items.	Amount per Rupee. Srs.	Chts.	REMARKS.
Wheat, white	11	0	
Barley	15	8	
Rice — Best sort	3	0	
Rice — Common sort	6	0	
Juar (Andropogon sorghum)	17	0	
Bajra (Pennisetum typhoideum)	14	8	
Mandwa (Eleusine Coracana)	...		
Kangni (Setaria Italica)	...		
Gram (Cicer arietinum) (unhusked)	13	8	
Maize	17	0	
Arhar (Cajanus Indicus) (husked) (Dál)	11	0	
Firewood	55	0	
Salt, Sambhar — Wholesale	23	0	
Salt, Sambhar — Retail	22	0	
Gur	9	0	
Cotton (unginned)	3	12	
Bojhar	16	0	

The 20th January 1913.

No. 569-Education.—Mr. Khwaja Abdul Rahman, M.B., Ch.B., whose services have been placed at the disposal of the Chief Commissioner of Delhi, assumed charge of his duties as Plague Medical Officer, Delhi, with effect from the forenoon of the 1st October 1912.

The 23rd January 1913.

ERRATUM.

In form A appended to the rules regulating the use of motor vehicles in the Province of Delhi published in Chief Commissioner's Notification No. 1647, dated the 16th December 1912, for the words "for a period of one year from this date" *read* "from 1st April 19 to 31st March 19 ."

No. [illegible]-Sanitation.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, January 18th, 1913, is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Town.	Population of 1911.	Births.			Deaths.			Causes of death.									Infants under one year of age.			Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and Chicken-pox.	Males.	Females.	Total.		
1	Delhi	[illegible],144	86	90	176	94	84	178	...	1	...	106	7	51	...	8	1	37	18	55	46	45

By order,

G. F. DEMONTMORENCY,
Personal Assistant to Chief Commissioner.

PUBLIC WORKS DEPARTMENT, BALUCHISTAN.

NOTIFICATION.

The 15th January 1913.

No. 1.—Colonel G. Williams resumed charge of the office of Secretary to the Hon'ble the Agent to the Governor-General, Baluchistan, in the Public Works Department, on the forenoon of the 15th January 1913.

A. E. PANET, Major, R. E.,
Secretary to the Hon'ble A. G.-G.
in Baluchistan, P. W. D.

THE HON'BLE CHIEF COMMISSIONER OF THE BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 16th January 1913.

No. [illegible]-R.—In exercise of the powers conferred by section 65 of the Excise Act, 1896 (XII of 1896), the Hon'ble the Chief Commissioner of British Baluchistan is pleased to direct that the following clause shall be added to rule 2 (4) of the rules published with his Notification No. 751, dated the 11th March 1909, as modified from time to time :—

"Where it can be shewn that the grant of a Hotel license would be a public convenience, and the probable extent of the business to be done could not justify the levy of the minimum annual fee of Rs. 100 the Deputy Commissioner may at his discretion issue a license at a reduced fee, provided that such reduced fee shall not, without the previous sanction of the Revenue Commissioner, be less than Rs. 25".

J. CUMMING,
Assistant Revenue Commissioner in Baluchistan.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 18th January 1913.

No. 2.—Major H. A. Cameron, R.E., Deputy Traffic Superintendent, North Western Railway, has been granted, by His Majesty's Secretary of State for India, extension of furlough for 6 weeks, in continuation of the combined leave, granted to him in Manager's Notification No. 26 of 1912.

W. D. WAGHORN, Major, R.E.,
Officiating Manager, North Western Railway.

ROYAL INDIAN MARINE.

NOTIFICATIONS.

FURLOUGH AND LEAVE.

Bombay, the 16th January 1913.

No. 2.—The undermentioned officer is permitted to proceed on leave out of India on private affairs under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II, the specified period to count from the date of being struck off duty, *i.e.* 24th December 1912 :—

Lieutenant C. O. Campbell, R.I.M. . . . . . . 12 months.

No. 3.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II, the leave to have effect in India from the date of being struck off duty till the date of sailing ; the specified period to count from the date of leaving India, *i.e.*, 9th January 1913.

Engineer H. Ellis, R.I.M. . . . . 6 months.

No. 4.—The undermentioned officer is granted leave to proceed out of India on medical certificate under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II, the leave to have effect in India from the date of being struck off duty till the date of sailing ; the specified period to count from the date of leaving India, *i.e.*, 11th January 1913 :—

Commander M. W. Farewell, R.I.M. . . . . . . 9 months.

C. J. C. HORDERN,
for Director of the Royal Indian Marine.

TREASURE TROVE.

NOTICE.

Under section 5 of the Indian Treasure Trove Act, VI of 1878, it is hereby notified for the information of all concerned that on the 13th December 1912, the treasure mentioned below was found by Vatukad Sekharan Nair of Kannady amsam, Palghat Taluk, Malabar District, while digging a tank in Vakadparamba of the above amsam :—

Description of property.		Estimated value. Rs. A. P.
Whole Rupees of 1835	3	23 0 0
" 1840	16	
Half Rupee of 1835	1	
" 1840	1	
Bell metal chunnam pot	1	0 8 0

All persons claiming the treasure or any portion thereof are directed to appear personally or by agent before the Collector of Malabar at Calicut on the 26th May 1913 at 11 A.M. and establish their claims.

G. M. ROBERTSON,
for Collector.

The 8th January 1913.

OFFICE OF COMMISSIONER, NORTHERN INDIA SALT REVENUE.

NOTIFICATION.

Agra, the 23rd December 1912.

No. 252.—Mr. N. Daly, Inspector, 5th grade, of the Khewra Circle, Cis-Indus and Kalabagh Mines Division, is appointed Assistant Superintendent, 2nd grade, sub. *pro tem.* with effect from the 2nd December 1912, *vice* Mr. Sheo Prasad, Rai Sahib, deceased.

R. A. GAMBLE,
Commissioner, Northern India Salt Revenue.

CEMETERY NOTICES.

In accordance with paragraph 250, Rule XX, contained in page 63 of the Indian Church Directory, it is notified for the information of friends and relatives that the following graves (monuments) in Cemetery No. 2 of Dinapur Cantonment are in a state of disrepair and that their repair should be effected within 6 months from date or they will be demolished under Rule 10, Appendix IV, P. W. Code, Volume 3, 1907.

BLOCK A.

Henry E. Howard.
Esther L. Seyers.
Pte. Robert Bedford.
Corpl George Bryan.
Eleanor A. Goodall.
Sergt. Patrick McCarthy.

BLOCK C.

Dr. Robert Bower.
Pte. James Webb.

BLOCK D.

Major Broadbent.
Mary Catherine Worters.
Richard Watkins.
Diana Watkins.
Thomas Henry Diver.
Thomas Flemming.
Frederick Moody.
Patrick Sweeney.
Anne & John Toole.
Margaret A. Bruce.
Margaret J. Wilson.
Q. M. S. Cripps.
James Mitchell.
Richard Smith.
Lieut. Patrick Flynn.
Catherine Sullivan.
Asstt. Surgeon Joseph Burke.
Surgeon J. A. Ore.
Margaret Cook.
Qr. Mr. J. Vale.
Sergt. John Femester.
Emily and Sarah Stephen.
Sophia M. A. Shaw.
Lieut. H W. Martin.
Samuel Clinch.
Brt. Capt. T. Jones.
Charlotte C. Kelly.
Jane Despart.
Margaret Gabbolt.
Will Kinsella.
Thomas Saint.
Mr. B. Wright.
Agnes E. Johnston.
David James Cambell.
Pte. Owen Moriarty.
Q. M. S. Samuel Keys.
George Kay.
Robert Bruce.

BLOCK G.

Anne Foster.
Mary Quigley.
Mary Anne York.
William Thomas Cope.
Eleanor Condless.
Maria White.
Elizabeth Aplet.
Charles Fletcher.
James Humes.
Elizabeth Huggins.
——— Picknott.
Maria Pereiro.
Margaret Osborn.
Samual George Guest.
Thomas Anderton.
C. S. Miller.
Martha Kelch.
John & Mary Torney.
Col. Sergt. D. Rickett.

BLOCK H.

Caroline A. N. P. Trower.
H. S. Reid Davidson.
Rowland S. Knott.
Edward McArthy.
Horace Hampton.
Thomas Eagan.
Henry Palmer Mitchell.
Clarissa Anriol.
Lucy Rudd.
Sergt. Major W. Rudd.
Sergt. John Tunks.
John Mears.
Alexander Aird.
Thomas Ashworth.
Andrew White.
M. McDonald.
Elizabeth A. & William Ebbs.
Sophia Maxwell.

BLOCK I.

Foster Pattle Walker.
Patrick Bentley.
Rachael Flatman.
George Edward Young.
Elizabeth & James Flanigan.
Henry England.
Ann Hornby.
Catherine Cunningham.
Mary Gallaghar.
Thomas James.
Anne Keefe.
Alexandar Coughran.
John Murphy.
James McGiveren.
William McAunich.
John Baggs.
Patrick Dowling.
William Willis.
Margaret Jones.
Pte. William Sharpley.
Anthony Smith.
Mary Mullin.

BLOCK J.

John Donagher.
Sergt. Alexander Adamston.
Mary Steward.
Harriett E. Kelso.
Thomas Gray.
Isabel Martin.
Isabell Collins.
Henry Newman.
James Harrison.
Ann Maria, M. H. Bat, James, John } Havell.
Mary Wilson.
E. M. & E. A. Gray.
G. P. Wattell.
George Wattel.
Lt. William Dunlevie.
Sarah Orchard.
William Longway.
Charles Henry Sale.
Elizabeth Jordan.
Isabella Longway.
Elizabeth Nelson.
Col. Sergt. James Joy.
Margaret E. Whitehead.
Samuel Greenway.
David C. T. Richardson.
Maria Newbolt.

BLOCK K.

Elizabeth McKenna.
John McKenna.
Thomas Heiggins.
John Angus Wilcox.
Sergt. Tremblehouse.
Mrs. R. Naylor.
Ensign W. White.
M. A. & B. Duddy.
Q. M. S. Keys.
Thomas Lithgow.
Ann Skipp.
Condr. Michael Hinton.
Elizabath Nelson Hinton.
Condr. Henry Myers.
Elizabeth Foley.
James Kennerdell.
Daniel McAuliffe.
Henry Woods.
John Woodward.
Mrs. M. Marshall.
James Halligan.

BLOCK L.

Sergt. Major Thomas Barnes.
Condr. Phillip Sullivan.
James Jennings.
Michael Jennings.
Isabel and Infant McMichael.
Harriotte Fleming.
George and Infant Fleming.
William Bellew.
Mary Ann Doyle.
M. A. B. Gerrard.
Henry W. Davenport.
John R. Martley.
Ann Johnson.
Robert Jones.
John Syme Toke.
Pte. Daniel Scutt.
Mary Catherine Valpy.
Wm. Skinner.
Pte. Thomas Creek.
Mary Ann Vincent.
George W. Watts.
Sergt. John Burgess.
Dr. James Horan.
Andrew Beal.
David Beal.
Manorah Fogarty.
Isabella D. Lacy.
James J. Shufflebotham.
Owen Hennessy.
Sergts. of 29th Regiment.
Joseph Handley.
Corpl. John Burke.
Col. Sergt. Thomas McGrath.
John Church.
Q. M. S. William George.
Samuel Clyde.
Emily Oency Leech.
John Baptist Nelson.
John Nelson Merchant.
Susan Mary Hardbottle.
John Janaway.
Pte. Henry Dazmond.
Eliza Carrington.
Mrs. Catherine Grady.
Drum Major James Burton.
Julia McCabe.
Mary Ann Harraden.
Q. M. S. Thomas Cahill.
Sergt. Major Thomas Ronnan.
Mrs. Catherine Costells.
Pte. Henry Lewin.
Matilda Byrne.
Dr. P. Lynch.
Maria Hickey.
E. Hackett.
Thomas E. Fallace.
Mary Ann Duncan.
Bridget Lennan.
Agnes C. Cornelius.
Eliza Byrne.
Sarah Birks.
Pte. Thomas Seeves.
Francis Horan.
John Ryder.
John Kidley.

In accordance with paragraph 230, Rule XX, contained in page 63 of the Indian Church Directory, it is notified for the information of friends and relatives that the following graves (monuments) in Cemetery No. 3 of Dinapur Cantonment are in a state of disrepair and that their repair should be effected within 6 months from date or they will be demolished under Rule 10, Appendix IV, P. W. Code, Volume 3, 1907.

BLOCK A.

Margaret Maria Hunter.
Martha Harrison.
William Nicholas Taylor.
Maurice Coyne.
Bridget Ward.
Bridget McCue.
Maryann Byrne.
Edward Shea.

BLOCK B.

Agnes Michael Nunan.
Michael McLoughlin.
Henry McLoughlin.
E. Flynn.

BLOCK C.

Mary Bellenger.

BLOCK G.

Louisa Ellicott.
William Dule.
Alex & Anne Stuparl.
Katherine J. Myers.
Matilda E. Huggins.
Richard Ryan.
Isabell C. Nott.
Emily McKee
George James Edwards.
Edward Webb.
Mrs. Delaney.
Eliza Johnson.
W. C. J. Campbell.
Pte. Jones Orme.
Martha Blanchard.
John Pane Marcucs.
T. Pigoni.
Samuel Brown.

BLOCK H.

Jane McDonald.
Mary Valkers.
Cora Owens.
James Husband.

BLOCK I.

Edward Hanvey.

BLOCK J.

J. Watling.

ORMONDE W. BIRCH,
Chaplain of Dinapur.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 75th Company, Royal Garrison Artillery, dated at Colaba, Bombay, this 13th day of January 1913.

Number, Rank, and Name 35160, Gunner, John Casey.
Age 25 years.
Height 5 feet 7½ inches.
Colour of—Complexion, fresh; hair, dark brown; eyes, blue.
Trade Sailor.
Date of enlistment—12th July 1911.
Place of enlistment—Cork, Ireland.
Parish and County in which born Listowel, County Kerry.
Date of desertion or absence—5th January 1913.
Place of desertion or absence Colaba, Bombay.
Marks—Small scar on right side of forehead.
Under 2 years' service.

W. D. NICHOL, Major, R.G.A.,
Commanding 75th Company, R. G. A.

POSTS AND TELEGRAPHS.

NOTIFICATIONS.

Calcutta, the 16th January 1913.

No. 128-Ap.—Mr. T. W. Dawes, Superintendent, R.M.S., 4th grade, is granted privilege leave for one month and fifteen days with effect from the 15th January 1913 or from the date on which he may avail himself of it.

Mr. T. Subramaniya Iyer, Assistant Superintendent, R.M.S., 2nd grade, is appointed to officiate as Superintendent, R.M.S., 5th grade, during the absence on privilege leave of Mr. T. W. Dawes, or until further orders.

The 18th January 1913.

No. 153-Ap.—M. Nabi Baksh, Supernumerary Inspector and sub. *pro tem.* Superintendent of post offices, 5th grade, is granted privilege leave for three months with effect from the 10th December 1912.

The following officiating appointments are made during his absence on privilege leave, or until further orders :—

M. Ghulam Muhammad, head clerk, office of the Superintendent of post offices, Chenab Division, to hold charge of the current duties of the Superintendent of post offices, Chenab Division, in addition to his own duties, from the 10th to the 24th December 1912, inclusive ;

Mr. R. W. Appleby, clerk, Simla post office and officiating Deputy Postmaster, Srinagar, to act as Superintendent of post offices, 5th grade, from the 25th December 1912.

No. 158-Ap.—M. Ali Gauhar, Superintendent of post offices, 5th grade, is granted an extension of privilege leave for ten days, with effect from the 3rd January 1913.

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 15th January 1913.

No. 138-G.—Mr. G. E. O. deSmidt, Assistant Superintendent, has been granted privilege leave for two months combined with special privilege leave for one month for service with the Abor Expedition, with effect from the 10th June 1912.

This cancels this Department's notification No 691-S.-G., dated the 21st June 1912.

The 17th January 1913.

No. 165-G.—Mr. A. Brokenshaw, Assistant Superintendent, is granted privilege leave for three months combined with furlough on medical certificate for three months, with effect from the 2nd January 1913.

The 18th January 1913.

No. 287-T. Under Article 465 of the Civil Service Regulations, Mr. D. M. Dotivala Deputy Superintendent (Traffic), 2nd class, is permitted to retire from the service, with effect from the 28th November 1912.

No. 291-T.—Mr. J. Steele, Officiating Deputy Superintendent (Traffic), 1st class, pay Rs. 325—400, is granted privilege leave for 2 months and 5 days combined with furlough for 15 months and 13 days, with effect from the 7th January 1913.

No. 294-T.—Mr. J. W. Thurley, Deputy Superintendent (Traffic), 1st class, pay Rs. 400—500, is granted privilege leave for 3 months, with effect from the 4th September 1912.

Mr. A. J. E. Falloon, Deputy Superintendent (Traffic), 2nd class, pay Rs. 250—325, is appointed to officiate as Deputy Superintendent, 1st class, and Messrs. W. R. Galloway and T. Lucas, Telegraph Masters, pay Rs. 200—250, are, respectively, appointed to officiate as Deputy Superintendent, 2nd class, from the 4th September to the 29th November 1912 and from the 30th November to the 3rd December 1912, during the absence on privilege leave of Mr. J. W. Thurley.

This cancels Notification No. 4196-T., dated the 14th November 1912.

No. 301-T.—Mr. Y. P. Sulakhi, Deputy Superintendent (Traffic), 2nd class, pay Rs. 250—325, is granted privilege leave for 3 months combined with furlough for 3 months, with effect from the 5th February 1913, or from any subsequent date on which he may avail himself of it.

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

The 17th January 1913.

No. 254-T.—Reports of opening and closing of offices received during the period 1st January 1913 to 14th January 1913:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Adamabad	Central Provinces	30th December 1912	Opened.
Balek	Assam	29th „ 1912	Closed.
Bahawalpur City	Punjab	30th „ 1912	Opened.
Calcutta Wellesley	Bengal	1st January 1913	„
Devarshola	Madras Presidency	1st „ 1913	„
Durgaganj	Bihar and Orissa	9th „ 1913	„
Pasighat	Assam	29th December 1912	„
Singu	Burma	3rd January 1913	„
Tiruvetipuram	Madras Presidency	28th December 1912	„
	Railway Telegraph Offices.		
Angar	Bengal and North-Western Railway.	1st January 1913	Opened.
Doma Konda	His Highness the Nizam's Guaranteed Railway.	30th October 1912	„
Roserah	Bengal and North-Western Railway.	1st January 1913	„
Sarda South Bank	Rohilkund and Kumaon Railway.	4th June 1912	Closed.

Corrigendum:—In the Telegraph Department Notification No. 15-T., dated the 3rd January 1913, incorporated in the Gazette of India, Part II of 11th January 1913, *strike out* "Nagpur Radio" with particulars.

E. L. BAGSHAWE,
for Director, Traffic Branch.

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HOME DEPARTMENT

The Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 22, corrected to 1st October 1912. Royal 8vo. Board 12a or 1s. (3a.)

DEPARTMENT OF EDUCATION.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India.

The Physiological Action of Certain Drugs in Tablet Form by Major H. M. Mackenzie, I.M.S., New Series, No. 52-A. Super Royal 8vo. Board Rs. 3 8a. or 5s. 3d. (5a.)

The Development of Parasite of Indian Kala-Azar by Captain W. S. Patton, M.B., I.M.S., New Series, No. 53. Super Royal 8vo. Board 12a or 1s 2d. (4a.)

Studies on the Mouth Parts and Sucking Apparatus in the Blood Sucking Diptera No. 1 Philæmatomyia insignis Austen by Captain F. W. Cragg, M.D., I.M.S., New Series, No. 54. Super Royal 8vo. Board 13a. or 1s. 3d. (3a.)

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Malaria in the Andamans by Major S. R. Christophers, M.B., I.M.S., New Series, No. 56. Super Royal 8vo. Board. 14*a* or 1*s*. 4*d*. (1*a*.)

Sleeping Sickness. A summary of the work done by the Sleeping Sickness Commission, 1908-1910, by Captain F. P. Mackie, I.M.S. Royal 8vo. Paper cover. Re. 1 or 1*s*. 6*d*. (2*a*.)

Report on the Enquiry to bring Technical Institutions into closer touch and more practical relations with the Employers of Labour in India by Lieutenant-Colonel E. H. deV. Atkinson, R.E., and Tom S. Dawson, Esq. Foolscap. Board 10*a*. or 1*s*. (4*a*.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th November 1912. Royal 8vo Paper cover. 4*a* or 5*d*. (2*a*.)

COMPTROLLER GENERAL.

Civil Estimates, 1912-13. Foolscap Board (In two Volumes) Rs. 3 or 4*s* 6*d*. (13*a*.) per volume.

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History of Services of Gazetted and other officers serving under the Government of Bengal, corrected to 1st July 1912. Part I. Royal 8vo Board. Rs. 2 or 3*s* (7*a*.)

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DIRECTOR GENERAL OF COMMERCIAL INTELLIGENCE.

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Seaborne Trade and Navigation Accounts of British India for the months of October and November 1912, Nos. 7 and 8. Royal 8vo. Stitched 8*a* or 9*d*. (2*a*.) each

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Catalogue of the Photographic Collection at the Forest Research Institute, Dehra Dun, India (up to date 1st November 1911.) Royal 8vo Board Re. 1 4*a*. or 1*s* 11*d* (4*a*.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1912. Royal 8vo Board. Re 1 or 1*s*. 6*d* (4*a*.)

The Indian Forest Records Vol. IV, Part I, Note on the Distillation and Composition of Turpentine Oil from the Chir Resin and the Clarification of Indian Resin by Puran Singh, F.C.S. Royal 8vo Paper cover. 9*a* or 10*d*. (2*a*)

FOREIGN DEPARTMENT

Report on the Administration of Ajmer-Merwara for 1911-12. Foolscap. Board. Rs. 2 or 3*s*. (4*a*.)

PUBLIC WORKS DEPARTMENT.

Annual Report of Architectural work in India for the year 1911-12. Foolscap. Paper cover. Rs. 3 or 4*s*. 6*d*. (5*a*.)

LIST OF BOOKS PUBLISHED FROM JULY TO DECEMBER 1912.

LEGISLATIVE DEPARTMENT.

Act I of 1912, Indian Stamp Amendment. Urdu and Hindi. 3p. (1a.)

Act II of 1912, Co-operative Credit Societies. Urdu and Hindi. 1a. (1a.)

Act III of 1912, Indian Post Office Amendment. Urdu and Hindi. 3p. (1a.)

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. Urdu. 3a. 9p. (1a.)

Act I of 1871, Cattle Trespass as modified to 1st May 1910. Urdu. 1a. 6p. (1a.)

Act IV of 1912 (Lunacy) in Urdu and Hindi. 1a. 9p. (1a.) each.

Act V of 1912, Provident Societies, in Urdu and Hindi. 6p. (1a.) each.

Act I of 1870, Cattle Trespass as modified to 1st May 1910, in Urdu. 1a. 6p. (1a.)

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. Urdu. 3a. 9p. (1a. 6p.)

A Digest of Indian Law Cases, Vol. III (J to M). Edition 1912. Royal 8vo. Cloth. Rs. 10 or 15s. (Re. 1).

List No. I of 1912, dated 30th June 1912, of Addenda et Corrigenda to List of General Rules and Orders. 4a. 6p. (1a.)

A Digest of Indian Law Cases, Vol. IV (N to R). Edition 1912. Rs. 9 (14a.)

Act 6 of 1912, in Urdu and Hindi. 1a. 3p. (1a.)

Act 8 of 1912, in Urdu and Hindi. 3p. (1a.)

Act 13 of 1912, in Urdu and Hindi 3p. (1a.)

HOME DEPARTMENT.

The Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 21, corrected to 1st July 1912. Royal 8vo. Board. 1[illegible] (3a.)

Quarterly List of Officers in the Departments of the Government of India, July to September 1912. Foolscap. Paper cover. 4a. or 5d. (1a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1912. 4a. or 5d. (1a.)

DEPARTMENT OF EDUCATION.

General Instructions for Pilgrims to the Hedjaz, and a Manual for the guidance of officers and others concerned in Red Sea Pilgrim Traffic. Royal 8vo. Paper cover. 5a. or 6d. (2a.)

Selections from the Records of the Government of India, Department of Education. No. CCCCXLVIII—Papers regarding the Educational Conference, Allahabad, February 1911. Foolscap. Board. Re. 1-8 or 2s. 3d. (6a.)

The Conference of Orientalists including Museums and Archæology Conference held at Simla, July 1911. Foolscap. Board. Re. 1 or 1s. 6d. (6a.)

Paludism, being the Transactions of the Committee for the study of Malaria in India. No. 4. March 1912. Royal 8vo. Paper cover. Rs. 2 or 3s.

Scientific Memoirs by officers of the Medical and Sanitary Departments of the Government of India :—

A Streptothrix isolated from the Spleen of a Leper by Major W. C. Liston, M.D., D.P.H., I.M.S., and Captain T. S. B. Williams, I.M.S., New Series. No. 51. Super Royal 8vo. Board. 14a. or 1s. 4d. (3a.)

Dysentery in Hazaribagh Central Jail, January 1910—March 1911, being the report of an enquiry carried out by Captain R. T. Wells, M.A., M.B., I.M.S. New Series. No. 52. Super Royal 8vo. Board. Rs. 1-12 or 2s. 9d. (4a.)

The Development of the Parasite of Indian Kala-Azar by Captain W. S. Patton, M.B., I.M.S., New Series. No. 53. Super Royal 8vo. Board. 12a. or 1s. 2d. (4a.)

Paludism, being the Transactions of the Committee for the study of Malaria in India No. 5. September 1912. Royal 8vo. Paper cover. Rs. 2 or 3s.

FOREIGN DEPARTMENT.

The Official History of the Delhi Durbar, 1902-03 Special Edition *de luxe*. Original price Rs. 157 reduced to Rs. 67-8-0 (including packing and postage). **Ordinary Edition, original price** Rs. 32-0-0 reduced to Rs. 10-12 (including packing and postage).

Report on the working of the Dispensaries, Jail Hospitals, on Vaccination and on the Registration of Vital Statistics in the Central India Agency for 1911. Foolscap. Board. Re. 1 or 1s. 6d. (3a.)

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FINANCE DEPARTMENT.

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Statistics of British India (with statistics, where available relating to certain Native States) for 1910-11 and preceding years, Part VI, Administrative and Judicial including statistics relating to Administrative Divisions, Civil and Criminal Justice, Registration, Police, Jails, etc. Fifth issue. Foolscap. Board. Re. 1 or 1s. 6d. (6a.)

Sea-borne Trade and Navigation Accounts for British India for the months of May, June and July 1912. Nos. 2, 3 and 4 of 1912-13. Royal 8vo. Stitched 8a. or 9d. (2a.) each.

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Accounts of the external Land Trade of British India for the three months April, May, June, July, August and September 1912. Royal 8vo. Stitched. 8a. or (2a.) each.

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ARMY DEPARTMENT.

The Quarterly Indian Army List for July 1, 1912. Royal 8vo. Paper cover. Rs. 2-12 or 4s. 6d. (1a.)

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RAILWAY BOARD.

History of Services of the Officers of the Engineer and State Railway Revenue Establishments. Corrected to 1st July 1912. Royal 8vo. Board. Rs. 2-8 or 3s. 9d. (5a.)

Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways corrected up to 30th June 1912. Royal 8vo. Paper cover. Re. 1 or 1s. 6d. (2a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Administration Report of the Jails of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 10a. or 10d. (2a.)

Annual Report of Dispensaries in the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 8a. or 8d. (2a.)

Note on the Stamp returns of the North-West Frontier Province for 1911-12. Foolscap. Paper cover. 5a. or 5d. (2a.)

Revenue Report of the Canals in the North-West Frontier Province for the Triennial Period 1908-09 to 1910-11. Foolscap. Limp cover. 12a. or 1s. (2a.)

Report on the Sanitary Administration of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 5a. or 5d. (2a.)

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Brief Note on Income Tax Operations in the North-West Frontier for the year 1911-12. Foolscap. Paper cover. 7a. or 7d. (1a.)

Report on the Civil Veterinary Department, North-West Frontier Province, for the year 1911-12. Foolscap. Paper cover. Rs. 1-12 or 1 [illegible] (2a.)

Records of Fort St. George Diary and Consultation Book of 1680-1681 (26th January 1680—10th January 1681). Foolscap. Board. Re. 1 or 1s. 6d. (4a.).

Annual Administration Report of the Public Works Department, North-West Frontier Province, for 1911-12. Re. 1 (2a.)

Annual Report of the Post Offices of India for the year 1911-12. Re. 1 (3a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise and Civil Engineering—

Section IX, Railways, 5th Edition. Revised by F. G. Royal Dawson, 1908. Rs. 4-4.

Section V, Manual of Estimating, 7th Edition, 1908. (Reprint.) Rs. 3-12.

Thomason College Calendar for 1908. Rs. 5-2.

Examination question papers of the Thomason College Civil Engineer Class and Upper Subordinate Class Entrance Examination and the 4th grade P. W. Accounts Examination from 1905-1909 published by the Newul Kishore Press, Lucknow. Rs. 1-4.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. VI. Nos. 11-12 (Jatu Glossary) at Rs. 2.

Journal and Proceedings, Vol. VII. Nos. 1-8 at Rs. 2.

Memoirs, Vol. III, No. 1. Ramacarita by Sandhyakara Nandi, Edited by Mahamahopadhyaya Haraprasad Shastri at Rs. 2.

Memoirs, Vol. III, No. 2. An alchemical compilation of the thirteenth century A.D. by Mr. H. E. Stapleton B.A., at Re. 1.

Memoirs, Vol. III, No. 3. The Journal of Major James Rennell by Mr. T. H. D. LaTouche at Rs. 4.

Memoirs, Vol. III, No. 4. Lisu (Yawyin) tribes of the Burma-China Frontier by Messrs. A. Rose and Coggin Brown at Rs. 3.

Memoirs, Vol. IV, No. 1. Sanskrit Tibetan Vocabulary by Alexander Csoma de Koros Edited by Dr. E. Dension Ross and Satis Chandra Vidyabhusana at Rs. 5.

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Memoirs of Tahmasp. By Lieutenant-Colonel D. C. Phillott at Re. 1.

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Avadhan Kalpalata, Vol. I. Fasc. 9. Vol. Fasc. 9-10 by Sarat Chander Rai Bahadur at Re. 1 each.

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Marhamu L. Ilali L. Mudilu, Fasc. 2, by Dr. E. D. Ross, at Re. 1.
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Maasir-i-Rahimi, Fasc. 2, by Maulabi M. Hidayet Husain, at Rs 2.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review for August 1912. (Illustrated by 7 plates) Quarto. Paper cover. Re. 1.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1912.

Monthly Weather Review March to July 1912. (Illustrated by 7 plates) Quarto. Paper cover. Re. 1. per month.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. Re. 1.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one plate) Quarto. Paper cover. 8a.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. 8a.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 18TH JANUARY 1913.

Records of the Geological Survey of India, Volume XLII, Part 4. By Director, Geological Survey of India. Re 1.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, JANUARY 25, 1913.

☞ **Separate paging is given to this Part in order that it may be filed as a separate compilation.**

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. 229322 of the 3½ per cent. Loan of 1865 for Rs. 1,000 originally standing in the name of Nagen Bala Dabya, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of advertiser—NAGEN BALA DABYA,

Residence—No. 30, Narkaldunga Main Road, Harrison Road Post Office.

Stolen.

The Government Promissory Note, No. M. 005905 of the 3½ per cent. of 1879 for Rs. 400 originally standing in my name, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Madras, and the application is about to be made for the issue of the duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

(Miss) HILDA RUBY SCOTT,

24th Convent Road, Mandalay.

Destroyed.

Government Promissory Note No. 040773 of the 3 per cent. loan of 1896-97 for Rupees (100) one hundred originally standing in the name of Hari Das Sreemaney and last endorsed to Srimaty Bhubaneswari Debi, the proprietress, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

SRIMATY BHUBANESWARI DEBI,

(Widow of P. K. Lahiri, Santragachee, Howrah.)

SUPPLEMENT TO

The Gazette of India

No. 4.] DELHI, SATURDAY, JANUARY 25, 1913.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the Gazette may receive the SUPPLEMENT separately on a payment of five [illegible] per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 23rd January 1913, based on the Indian Daily Weather Reports of the period.

1. A winter depression appeared in the neighbourhood of Bushire on the 18th and travelled eastwards across northern India. It was fairly well defined throughout its existence, but the only areas in which it occasioned precipitation were north-east Baluchistan, the hills of north-west India and in Assam.

Disturbed weather near Ceylon gave a few falls of rain in the extreme south of the Peninsula on the 17th and 18th.

2. *Burma.*—Mergui had a light fall of rain on the 17th.

North-east India including Orissa.—Light rain fell at Dibrugarh on the 16th and at Sibsagar on the 21st, and rainfall was fairly general in the upper Brahmaputra valley on the 22nd.

The United Provinces, Central India and the Central Provinces.—Light precipitation occurred in the hill districts of the north-west United Provinces on the 20th and 21st.

North-west India.—The depression from Persia gave precipitation on the 19th in north-east Baluchistan, Kashmir, the North-West Frontier Province and the North Punjab; on the 20th in Kashmir, the North-West Frontier Province and the hills and submontane districts of the Punjab; and on the 21st in Kashmir. Light rain was also reported from Quetta and Pasni at the beginning of the week.

The Peninsula.—Rain fell locally in the extreme south on the 17th and 18th.

3. The chief daily falls were as follows :—

January 17th. Pamban 1·00."

,, 19th. Parachinar 1·17" and Sonamarg 2·26."

,, 20th. Sonamarg 3·12," Srinagar 1·30" and Dras 1·25."

,, 21st Sonamarg 0·88."

4. The rainfall of the week was more than 20 per cent. in excess in Assam, Kashmir and Madras South-east, and was normal in Baluchistan. It was more than 20 per cent. in defect in all the remaining divisions except in the following, where no rain usually falls at this time of year : Burma, Gujarat, the Konkan, the Bombay Deccan, Hyderabad South and Mysore.

The seasonal rainfall up to date is in excess by more than 20 per cent. only in Kashmir, and within 20 per cent. of the normal in Upper Burma, Baluchistan and Malabar. It is in defect by more than 20 per cent. in the rest of the country, except in Gujarat where the normal rainfall is *nil*. The largest actual deficiencies are 6 inches in the Bay Islands and 3½ inches in Madras South-east.

Division.	Rainfall data for week ending on 23rd January, 1913. Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Rainfall data from 29th November 1912 to 23rd January 1913. Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0·1	0·3	0·2	2·6	8·6	6·0	— 70	70
Lower Burma	0	0	0	0·1	0·3	— 0·2	— 67	— 67
Upper Burma	0	0	0	0·3	0·3	0	0	0
Assam	0·3	0·2	+0·1	0·4	0·8	— 0·4	— 50	— 83
Bengal	0	0·1	—0·1	0	0·2	— 0·2	— 100	—100
Orissa	0	0·1	0·1	0	0·7	0·7	—100	100
Chota Nagpur	0	0·2	—0·2	0	0·8	— 0·8	—100	—100
Bihar	0	0·1	—0·1	0	0·3	— 0·3	—100	—100
United Provinces, East	0	0·2	—0·2	0	0·7	0·7	—100	—100
United Provinces, West	0	0·3	—0·3	0·1	1·2	1·1	— 92	— 89
Punjab, East and North	0·1	0·4	—0·3	0·2	1·7	— 1·5	— 88	— 92
Punjab, South-west	0	0·2	— 0·2	0	0·7	0·7	—100	100
Kashmir	1·3	0·7	+1·1	1·4	3·6	0·8	22	—10
N.-W. Frontier Province	0·1	0·3	—0·2	0·1	1·0	— 0·9	[illegible]	—100
Baluchistan	0·3	0·3	0	2·5	2·1	+ 0·4	+ 19	+ 22
Sind	0	0·1	—0·1	0	0·2	— 0·2	— 100	100
Rajputana, West	0	0·1	—0·1	0	0·4	— 0·4	—100	— 100
Rajputana, East	0	0·1	—0·1	0·1	0·5	— 0·4	— 80	— 75
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0·1	—0·1	0	0·4	— 0·4	—100	—100
Central India, East	0	0·2	—0·2	0·1	1·1	— 1·0	— 91	— 89
Berar	0	0·1	—0·1	0	1·0	1·0	—100	—100
Central Provinces, West	0	0·1	—0·1	0·1	0·8	— 0·7	— 87	— 86
Central Provinces, East	0	0·1	—0·1	0	0·6	— 0·6	— 100	— 100
Konkan	0	0	0	0	0·2	— 0·2	—100	100
Bombay Deccan	0	0	0	0	0·4	— 0·4	—100	100
Hyderabad, North	0	0·1	—0·1	0	0·3	— 0·3	—100	—100
Hyderabad, South	0	0	0	0	0·3	— 0·3	—100	—100
Mysore	0	0	0	0	0·8	0·8	—100	—100
Malabar	0	0·1	—0·1	1·9	1·8	+ 0·1	+ 6	+ 12
Madras, South-east	0·3	0·2	+0·1	2·7	6·0	— 3·3	— 55	— 59
Madras Deccan	0	0·1	—0·1	0	0·9	— 0·9	—100	—100
Madras Coast, North	0	0·1	—0·1	0	1·9	— 1·9	—100	—100

G. C. SIMPSON,
for Director General of Observatories.

Dated 23rd January 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 18th January 1913.

Burma.—Light rain fell in one district. Reaping of winter rice is practically finished and cultivation of spring rice is advancing. Agricultural operations for miscellaneous crops are proceeding normally. Standing crops are doing well. Pasturage is ample. Cattle are healthy. The price of unhusked rice has risen slightly in Rangoon.

Assam.—The weather is seasonable. Slight rain fell in the Sibsagar subdivision and in Lakhimpur. Harvesting of winter rice is finished in the Surma Valley and is nearly over in the Assam Valley. Gathering of mustard and pulses has commenced in places. Crushing of sugarcane, pruning of tea, transplanting of spring rice and plucking of cotton are in progress. The outturn and prospects of standing crops is fair to good. Fodder is insufficient in three districts. The price of common rice is stationary. Cattle disease prevails in three districts.

Bengal.—During the week under report there was no rain throughout the Province. Harvesting of winter rice is almost completed. Sowing of spring crops has been finished and harvesting has begun in places. Prospects of standing spring crops are good. Pressing of sugarcane is going on. Preparation of lands for autumn crops is in progress. The average price of common rice for the Province has fallen slightly. Cattle disease is reported from places in Nadia, Burdwan, Mymensingh, Tippera and Noakhali.

Bihar and Orissa.—There was no rain during the week. The weather was seasonable. Harvesting of paddy has been completed and threshing still continues. Pressing of sugarcane is in progress. Standing crops are doing well. The average price of common rice has remained almost stationary. The condition of cattle is good. The supply of fodder and water is sufficient. Prospects of standing crops in the Feudatory States of Orissa are on the whole good.

United Provinces.—Light rain has fallen in the hills and trifling showers in Bijnor, Moradabad and Meerut. Elsewhere the week has been rainless. Need for winter rain is becoming urgent throughout the western submontane tract and in the whole of the upper and in most of the central Doab. In Muttra and Etah some damage has occurred. Budaun, Hardoi, Cawnpore and Jalaun also need rain and it is urgently required in the hilly tracts of Mirzapur. The general condition of standing crops is still good. Sugarcane is being pressed. Spring crops are flowering. Fodder and water are sufficient. In Mirzapur there are 520 persons on test works and 6,101 on ordinary canal works and in the Chakia district of the Benares State 2,603 persons are on relief works and 550 are receiving gratuitous relief. Cattle disease continues in the hills and in Bundelkhand. Disease is sporadic in seventeen other districts. Prices show an upward tendency.

Punjab.—The weather is dry, except in Rawalpindi and in parts of the Ambala and Lahore divisions where slight showers have fallen. More rain is urgently wanted everywhere. Picking of cotton, pressing of sugarcane and harvesting of *toria* continue with outturn average to good. Sowings of spring crops are generally finished. The condition of standing spring crops is generally average to good but unirrigated crops are suffering in some districts for want of rain. Cattle are generally healthy and fodder sufficient except in parts. Prices remain high.

North-West Frontier Province.—Slight showers fell in places in all districts except in Dera Ismail Khan. Rain is badly required throughout the Province. The weather is cool and at times cloudy. Standing crops are generally fair on irrigated lands but poor on unirrigated areas. Sugarcane is being pressed and the outturn is expected to be normal. Sowings of spring crops still continue in parts of the Peshawar district. The condition of cattle is good. Fodder and water are generally sufficient except in Dera Ismail Khan. Prices are high and rising.

Jammu.—There was slight rain during the week. Prices are fluctuating. Wheat sells from 8 to 16 and maize from 13 to 25 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in the Mirpur district. Fodder is insufficient.

Kashmir.—There was good rain and snowfall during the week. Prices have fallen in the City. Spring operations are finished. Cattle disease is prevalent in certain villages of Kulgam and Verinag. Fodder is average.

Rajputana.—The weather is clear and cold. Spring crops are being irrigated and doing well but rain is wanted in some places in the eastern States. Prospects are generally fair. Cattle are good. Fodder and water are sufficient. Prices are generally high and stationary. Irrigated cotton is doing well in Ajmer-Merwara.

Central India.—There was no rain during the week. The weather is clear and cool. Outturn of autumn crops is fair in Indore and Bhopawar and good elsewhere. Prospects of spring crops continue to be excellent. Cattle disease prevails in parts of Gwalior, Indore and Bhopal. The fodder supply is ample. Prices are normal in Bhopal, above normal in Baghelkhand, fluctuating in Bhopawar and steady elsewhere.

Central Provinces.—The weather has been clear and cool. Threshing and winnowing of autumn crops and picking of cotton are well advanced. Linseed in Drug and wheat and gram in Raipur are not thriving for want of moisture. The condition of spring crops otherwise is generally satisfactory. Fodder and water are sufficient. Agricultural stock is in good condition. Variations in prices are unimportant.

Feudatory States.—Prospects of spring crops are generally good. Rice in Udaipur and gram in Sirguja rose by two and four seers per rupee respectively.

Bombay.—Standing crops are generally in good condition except for slight damage by insects in parts of Dharwar. Crops are withering in Ahmednagar. Cotton is withering in parts of Bijapur. Picking continues in parts of Sind, Gujarat, Kathiawar and Baroda. The fodder supply is deficient in parts of Ahmednagar and Sholapur. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. Stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of Ahmedabad, Ahmednagar and Bijapur. Prices are high and stationary. The public health is generally good. Distribution of *takavi* continues. Grain stocks are sufficient. Emigration continues from Ahmednagar. The numbers on relief for the week ending 18th January in tracts where famine has not been declared were:—on gratuitous relief in the Deccan 12,470. Famine is being declared in Ahmednagar.

Hyderabad.—There was no rain during the week. Autumn cotton is being picked. Harvesting of spring crops has begun in parts and the crop is generally fair to good except in parts of the Aurangabad, Bir and Usmanabad Districts. The spring castor seed crop which is being picked, has suffered somewhat in parts of the Nalgonda District from insects and the spring cotton crop in parts of the Raichur District. The castor seed oil crop is light this year. Late rice sowings continue and the crop is being irrigated in parts. The plants show a good growth. Suspensions of revenue are being granted to *rayats* in distressed talukas in the Aurangabad and Bir Districts and ordinary public works have been increased for those in search of employment. Labourers employed during the week ending 28th December 1912 were: Aurangabad District 52,704, Bir district 12,205. The daily average was 7,844. Cattle disease prevails in 8 talukas, fodder scarcity in 10 and water scarcity in 7. Prices:—Wheat 6, coarse rice 5½ and *jaur* 10¾ seers per rupee. White *jaur* is selling in Hyderabad city at 12 seers. The highest price in districts is 7 seers in Karimnagar and the lowest 24 seers in Adilabad.

Mysore.—Prices of food grains are generally steady. Markets are well supplied. Harvesting operations are in progress. The outturn is fair to normal. Standing crops are in good condition. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Reaping of rice and picking of coffee continue. Prices of food grains have fallen slightly. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—Light rain fell in parts in the south. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding in parts with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are generally satisfactory.

E. D. MACLAGAN,
Secretary to the Government of India.

B

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule IV (excepting molasses and all other kinds of sugar), *firstly*, the total imports into India in the month of December, 1912, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly*, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911 in order to enable merchants to compute the probable rate of duty for the year 1914:—

Description of sugar.	Imported during the month of December 1912.			Imported since 1st October 1912.		
	Quantity.	Average net value per cwt.		Quantity.	Average net value per cwt.	
	Cwt.	R	a.	Cwt.	R	a.
Sugar, crystallised, beet	114,529	9	8	119.729	9	8
" " and soft, refined in China	3,595	10	0	6,838	11	8
" " " from Java, 23 Dutch Standard and above.	182,273	9	8	2,028,445	9	12
" " " from Java, 16 to 22 Dutch Standard.	180.251	9	0	1.168,841	9	0
" " " from Java, 15 Dutch Standard and under.	...	...		45,054	8	12
" " " from Mauritius equal to 16 Dutch Standard and over.	163,092	9	4	1,118,301	9	8

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence.

R. E. ENTHOVEN,
Secretary to the Government of India.

CALCUTTA;
The 21st January 1913.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 23rd January 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 18th January 1913 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50 000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	...	...
		Delhi-Rural area	1	4
		TOTAL	1	4
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	7	4
		Ahmedabad City	...	...
		Ahmedabad District	...	...
		Broach Port	...	...
		Broach District	...	...
		Kaira	...	...
		Mahi Kantha Agency	...	...
		Palanpur "	...	...
		Rewa Kantha "	...	...
		Bulsar Port	...	..
		Surat Town and Port	...	..
		Rander Port	...	...
		Surat District	14	10
		Surat Agency	...	...
		Bhiwndi Port	2	2
		Bandra "	...	...
		Mahim "	...	...
		Bassein "	...	...
		Sanjan "	1	2
		Thana "	...	...
		Chinchani "	...	...
		Tarapur "	3	3
		Jon "	1	1
		Thana District	...	...
	Central	Ahmednagar District	1	...
		West Khandesh	...	...
		East Khandesh District	...	...
		Nasik District	...	...
		Poona City	9	8
		Poona District	14	9
		Satara "	36	36
		Sholapur Town	...	...
		Sholapur District	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Southern	Panvel Port	...	...
		Alibag "	1	1
		Kolaba District	7	7
		Vengurla Port	4	2
		Ratnagiri District	1	3
		Belgaum "	28	22
		Hubli Town	32	26
		Dharwar District	62	46
		Kanara "	...	...
		Bijapur "	116	92
		Bijapur Agency	...	...
		Savantvadi State	...	...
	Sind	Karachi Town and Port	...	...
		Karachi District	...	...
		Sukkur "	...	...
		Larkana "	...	...
	Political Charges	Baroda State	1 (a)	...
		Cutch "	...	...
		Porbandar Port	...	...
		Kathiawar Agency	8	1
		Kolhapur and Southern Maratha Country	122	88
		Satara Agency	...	...
	"	Savanur State	...	...
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira "	3	1
		Murud Port		...
		TOTAL	468	304
Madras Presidency	...	Anantapur District	13	6
		North Arcot	53 (e)	41 (f)
		South Arcot "		...
		Bellary Town	...	...
		Bellary Cantonment	...	...
		Bellary District	14	15
		Mangalore Town and Port	2	2
		South Canara District	...	...
		Chittoor District	8 (c)	6 (b)
		Malabar "	1 (b)	...
		Madura "	2 (c)	2 (c)
		Coimbatore Town	...	...
		Coimbatore District	61	32
		Cuddapah District	20 (b)	16 (b)
		Ganjam "	...	...
		Chingleput "	...	...
		The Nilgiris "	1	1
		Trichinopoly "	...	...
		Kistna "	...	...
		Salem District	9 (d)	9 (d)
		TOTAL	184	130

(a) Between the 11th and the 17th January 1913.
(b) One imported. (c) Two imported. (d) Three imported. (e) Four imported. (f) Five imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	...	...
		Bankura	...	...
		Hooghly District	...	...
		Howrah Town	1	1
		Howrah District	...	...
	Presidency	24-Parganahs	1	1
		Calcutta	6	6
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	...
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	...
		Pabna District	...	...
		TOTAL	8	8
BIHAR AND ORISSA.	Patna	Patna Town	1	1
		Patna District	60	54
		Gaya Town	5	5
		Shahabad District	2	2
	Tirhut	Saran District	146	128
		Muzaffarpur District	75	25
		Darbhanga District	50	44
	Bhagalpur	Monghyr Town	...	...
		Monghyr District	165	158
		Bhagalpur Town	...	...
		Bhagalpur District	11	11
		Champaran „	9	6
		Sonthal Parganas	5	4
		TOTAL	529	438
UNITED PROVINCES.	Meerut	Shaharanpur City	1	1
		Shaharanpur District	28	11
		Muzaffarnagar District	95	89
		Meerut City	14	13
		Meerut District	27	24
		Bulandshahr District	...	1
	Agra	Muttra District	...	...
		Mainpuri District	9	8
		Etah „	2	1

The following corrections should be made in the returns for the weeks ending 4th and 11th January 1913:—
4th January—Darbhanga district—*read* 215 cases 154 deaths *for* 1,215 cases 950 deaths.
11th January—Muzaffarpur district—*read* 97 cases 95 deaths *for nil*.

Presidency or Province.	Division.	Districts, States, Towns of 50 000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	20	18
		Bareilly District	23	22
		Bijnor District	...	...
		Budaun District	9	9
		Moradabad City	1	1
		Moradabad District	13	11
		Shahjahanpur City	6	4
		Shahjahanpur District	8	5
		Pilibhit District	5	5
	Allahabad	Farrukhabad City	2	2
		Farrukhabad District	33	36
		Etawah District	9	7
		Cawnpore City	1	1
		Cawnpore District	27	27
		Fatehpur "	37	23
		Allahabad City	...	...
		Allahabad District	76	52
	Jhansi	Jhansi City	...	...
		Jalaun District	13	8
	Benares	Benares District	4	2
		Mirzapur District	9	8
		Jaunpur District	36	36
		Ghazipur District	130	127
		Ballia "	155	142
	Gorakhpur	Gorakhpur District	270	183
		Basti "	89	54
		Azamgarh "	122	111
	Kumaun	Garhwal District	...	...
	Lucknow	Lucknow City	4	4
		Lucknow District	89	80
		Unao "	159	123
		Rae Bareli "	60	52
		Sitapur "	15	16
		Hardoi "	43	43
		Kheri "	13	10
	Fyzabad	Fyzabad City	4	4
		Fyzabad District	47	45
		Gonda "	25	28
		Bahraich "	52	50
		Sultanpur "	24	19
		Partabgarh District	...	...
		Bara Banki "	103	90
		TOTAL	1,809	1,616
PUNJAB	Ambala	Hissar District	...	...
		Gurgaon "	64	57
		Rohtak "	31	21
		Karnal "	19	17
		Ambala "	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50 000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Kangra District	...	...
		Hoshiarpur District	32	32
		Jullundur "	4	...
		Ludhiana "	2	1
	Lahore	Gurdaspur District	1	1
		Sialkot "	6	1
		Gujranwalla "	8	4
	Rawalpindi	Gujrat District	...	...
		Shahpur "	...	...
		Jhelum "	2	1
		Rawalpindi District	3	2
		Attock "	...	...
	Multan	Montgomery District	...	...
		Muzaffargarh "	...	...
		Patiala State	21	10
		Jind State	10	2
		Kalsia State	...	...
		TOTAL	198	149
BURMA	Pegu	Rangoon Town	17	15
		Insein District	4	4
		Tharrawaddy District	...	...
		Pegu District	2	2
		Prome "	3	3
	Irrawaddy	Bassein Town	8	6
		Bassein District	3	2
		Maubin "	9	...
		Pyapon "	1	1
	Tenasserim	Toungoo District	21	22
		Moulmein Town	2	1
	Mandalay	Bhamo District	...	...
	Meiktila	Yamethin District	...	...
		TOTAL	73	56

In the return for the week ending 11th January 1913 against the Yamethin District *read* 1 death *for nil*.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Bhandara Town	...	...
		Bhandara District	10	13
	Jubbulpore	Jubbulpore District	3	2
	Chattisgarh	Raipur Town	11	1
		Raipur District	8	3
	Berar	Yeotmal District	4	4
		TOTAL	40	23
MYSORE STATE	...	Bangalore Civil and Military Station	28	19
		Bangalore City	12	9
		Bangalore District	14	12
		Mysore City	...	...
		Mysore District	39	36
		Hassan „	9	5
		Kadur „	18	15
		Kolar „	16	10
		Kolar Gold Fields	37	27
		Tumkur District	...	...
		Shimoga „	42	22
		Chitaldroog „	...	...
		TOTAL	215	155
HYDERABAD STATE	...	Usmanabad District	...	...
		Raichur „	45	42
		Aurangabad „	...	...
		Nizamabad „	...	...
		Gulbargah „	14	12
		Bidar „	1	1
		Parbhani „	...	...
		Atrafibaldah „ Sarf-i-khas	5	5
		Nander „	...	...
		Hyderabad City and suburbs	...	...
		Bir District	...	...
		Adilabad District	...	...
		Medak „	...	...
		Nalgondah „	...	...
		Warangal „	3	2
		Karimnagar District	...	...
		Mahbubnagar „	48	41
		TOTAL	116 (a)	103 (a)

(a) From the 6th to the 12th January 1913.

The following corrections should be made in the return for the week ending 28th December 1912:—
Raichur District *read* 56 cases *for* 55 cases.
Atrafibaldah District Sarf-i-khas *read* 2 cases *for* 3 cases.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		[illegible] State (Senior Branch)	...	...
		Dewas [illegible] (Junior Branch)	...	...
		Neemuch Canto[illegible]t	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	[illegible]	1
		Kurwai State	...	...
		Rajgarh "	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...
		Barwani "	3	1
		Morar Cantonment	...	...
		Sitamau State	...	...
		Sohawal	...	...
		Narsingarh "	...	...
		Orchha "	...	...
		TOTAL	3 (a)	2 (a)
RAJPUTANA AND AJMER-MERWARA	..	Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	54	54
		Jaipur State	...	...
		Dholpur City	...	...

(a) For the week ending 11th January 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh ,,	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	21	18
		Ajmer Town	...	...
		Shahpura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	75 (b)	72 (b)
N.-W. F. PROVINCE	...	Peshawar Cantonment	1	1
		Dera Ismail Khan	...	...
		TOTAL	1 (a)	1 (a)
KASHMIR	...	Mirpur District	...	...
		Kathua ,,	...	...
		Jammu Province	4	...
		TOTAL	4 (c)	...
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	3,814	3,121

(a) For the week ending 11th January 1913.
(b) For the week ending 17th January 1913.
(c) For the week ending 18th January 1913.

L. C. PORTER,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week: During 1st half of 1912.	Average earnings per mile per week: During official year 1911-12.	Results of working during 1st half of year: Mean mileage worked: 1912.	Mean mileage worked: 1913	Total earnings for the first 11 days of January 1912.	Total earnings for the first 11 days of January 1913.	Earnings per mile open for 11 days of January 1912.	Earnings per mile open for 11 days of January 1913.	Total earnings from 1st January to 11th January 1912.	Total earnings from 1st January to 11th January 1913	Increase.	Decrease.	Results of working for official year: Total earnings from 1st April to 11th January 1912.	Total earnings from 1st April to 11th January 1913.	Increase.	Decrease.
	Rs.	Rs.	Miles.	Miles	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.																
5' 6" gauge.																
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	11,35,333	12,12,000	455	486	11,35,333	12,12,000	76,667	...	2,56,50,632	3,04,72,000	48,21,368	...
Bezwada Extension	372	320	21	21	10,8[illegible]5	11,600	517	552	10,8[illegible]5	11,600	785	...	2,59,277	2,91,000	31,723	...
Bombay, Baroda and Central India	739	741	946	942	10,72,266	10,77,000	1,134	1,138	10,72,266	10,77,000	4,734	...	2,42,08,285	2,49,47,000	7,38,715	...
Eastern Bengal (including 3' 3⅜" and 2' 6" gauge lines)	382	415	1,510	1,550	10,09,008	10,62,000	668	672	10,09,008	10,62,000	52,992	...	2,53,21,356	2,69,72,000	16,50,644	...
East Indian	810	761	2,392	2,456	27,72,743	33,08,000	1,159	1,347	27,72,743	33,08,000	535,257	...	7,10,84,514	7,98,60,000	87,75,486	...
Great Indian Peninsula (including Indian Midland)	681	586	2,473	2,473	25,38,507	27,70,000	1,026	1,120	25,38,507	27,70,000	2,31,493	...	5,46,38,992	5,97,54,000	51,15,008	...
Agra-Delhi Chord	372	354	126	126	96,667	65,300	767	519	96,667	65,300	...	31,367	17,35,098	16,45,000	...	90,098
Baran-Kotah	102	85	40	40	3,927	5,900	98	147	3,927	5,900	1,973	...	1,31,528	1,59,000	27,472	...
Bhopal-Itarsi	499	454	57	57	38,391	54,100	674	949	38,391	54,100	15,709	...	10,21,597	13,09,000	2,87,403	...
Madras and Southern Mahratta (including 3' 3⅜" gauge lines)	382	252	2,585	2,585	9,64,400	10,68,000	373	413	9,64,400	10,68,000	1,03,600	...	2,58,63,078	2,72,86,000	14,22,922	...
North-Western (including 2' 6" gauge lines)	479	427	3,826	3,806	23,22,118	24,20,000	607	636	23,22,118	24,20,000	97,882	...	6,25,16,591	7,05,40,000	80,23,409	...
Oudh and Rohilkhand (including Cawnpore-Burhwal 3' 3⅜" link)	325	295	1,510	1,602	5,53,516	5,77,000	367	360	5,53,516	5,77,000	23,484	...	1,58,36,495	1,87,97,000	29,60,505	...
Hardwar-Dehra	292	273	32	32	8,523	8,900	256	278	8,523	8,900	377	...	3,46,158	3,22,000	...	24,158
Assam-Bengal	146	141	790	805	1,77,531	2,01,000	225	250	1,77,531	2,01,000	23,469	...	43,41,834	49,68,000	6,26,166	...
Burma	313	267	1,529	1,545	7,99,231	7,82,000	523	506	7,99,231	7,82,000	...	17,231	1,51,03,638	1,57,37,000	6,33,362	...
Jodhpur-Hyderabad (British Section)	208	198	124	124	43,079	41,400	347	334	43,079	41,400	...	1,679	9,58,697	11,13,000	1,24,303	...
Lucknow-Bareilly	167	153	254	288	64,118	78,900	[illegible]	274	64,118	78,900	14,782	...	15,13,937	17,36,000	2,22,063	...
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	92,486	1,14,000	225	277	92,486	1,14,000	21,514	...	[illegible],10,991	28,16,000	4,05,009	...
Rajputana-Malwa	363	317	1,828	1,828	9,94,102	10,15,000	544	555	9,94,102	10,15,000	20,898	...	2,20,[illegible]568	2,35,86,000	15,28,432	...
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,395	7,56,641	7,70,000	549	551	7,56,641	7,70,000	13,359	...	1,97,53,[illegible]1	2,13,93,000	16,39,419	...
Travancore Branch	141	139	108	108	22,609	22,800	209	211	22,609	22,800	191	...	6,19,[illegible]3	6,57,000	37,437	...
Tirhoot	255	226	769	791	2,49,160	2,62,000	324	331	2,49,160	2,62,000	12,840	...	69,15,264	73,37,000	4,21,736	...
Jorhat (Provincial)	74	75	32	32	2,649	2,700	83	84	2,649	2,700	51	...	89,52[illegible]	92,400	2,878	...
Total	434	39	25,253	25,547	1,57,27,870	1,69,29,600	623	663	1,57,27,870	1,69,29,600	12,01,730	...	38,24,08,196	4[illegible]7,89,400	3,93,81,204	...
All other Railways.																
[illegible]	171	1[illegible]3	56	56	10,318	14,000	184	250	10,318	14,000	3,682	...	3,84,2[illegible]	4,20,000	35,780	...
[illegible]opal-Ujjain	200	167	114	114	21,312	30,200	187	264	21,312	30,200	8,858	...	7,49,4[illegible]	8,62,000	1,12,585	...
Bina-Goona-B[illegible]an	72	54	148	148	14,557	20,600	98	139	14,557	20,600	6,043	...	2,93,5[illegible]	4,19,000	1,25,474	...
Delhi-Umbala-Kalka	314	326	192	192	97,330	90,200	507	470	97,330	90,200	...	7,130	26,00,253	25,18,000	...	82,253
Jammu-Kashmir (Native State Section)	81	119	16	16	511	2,500	32	156	511	2,500	1,98[illegible]	...	77,316	65,100	...	12,216
Jullundur Doab (a)	...	...	...	33	...	2,200	...	67	...	2,200	2,200	...	...	2,200	2,200	...
Khanpur-Chachran	25	21	22	22	908	900	41	41	908	900	...	8	(b) 13,[illegible]	21,900	8,131	...
Ludhiana-Dhuri-Jakhal	179	158	79	79	16,267	17,000	206	215	16,267	17,000	733	...	5,34,09[illegible]	5,34,000	...	96
Nagda-Ujjain	229	172	34	34	8,943	7,400	263	218	8,943	7,400	...	[illegible],543	2,14,99[illegible]	2,36,000	21,005	...
Nizam's Guaranteed State	352	330	334	334	1,52,410	1,82,000	456	545	1,52,410	1,82,000	29,590	...	42,73,4[illegible]	44,48,000	1,74,513	...
Petlad-Cambay	207	175	34	34	9,669	8,200	284	241	9,669	8,200	...	1,469	2,32,1[illegible]	2,33,000	819	...
Rajpura-Bhatinda	414	291	108	108	54,493	53,000	505	491	54,493	53,000	...	1,493	12,74,2[illegible]	15,37,000	2,62,771	...
Southern Punjab	299	257	425	425	2,20,833	1,89,000	520	445	2,20,833	1,89,000	...	31,833	41,31,0[illegible]	41,85,000	53,947	...
" " "Ludhiana" Extension	149	147	155	155	32,191	41,000	208	265	32,191	41,000	8,809	...	8,54,[illegible]	9,15,000	60,957	...
Sutlej Valley	46	48	209	208	15,789	15,000	76	72	15,789	15,000	...	789	4,06,[illegible]9	3,95,000	...	11,309
Tapti Valley	213	159	155	155	46,277	37,800	298	244	46,277	37,800	...	8,477	9,1[illegible]26	10,03,000	90,674	...
Tarkessur	375	328	22	22	10,363	10,000	471	455	10,363	10,000	...	363	2,[illegible]821	2,88,000	6,179	...
Ahmedabad-Dholka	92	78	34	34	4,290	3,800	126	112	4,290	3,800	...	490	[illegible]04,041	1,01,000	...	3,041
Ahmedabad-Parantij (including Brahmakhed Extension)	88	77	89	89	9,515	8,900	107	100	9,515	8,900	...	615	2,78,818	2,59,000	...	19,818
Bengal and North-Western	203	170	1,174	1,176	3,18,629	2,90,000	271	246	3,18,629	2,90,000	...	28,629	[illegible]77,38,723	83,50,000	6,11,277	...
Bengal-Dooars	155	157	153	153	39,632	48,000	259	314	39,632	48,000	8,368	...	9,69,412	11,38,000	1,68,588	...
Bezwada-Masulipatam	132	114	52	52	10,327	9,700	199	187	10,327	9,700	...	62[illegible]	2,26,703	2,48,000	21,297	...
Bhavnagar (including Dhrangadra)	181	169	179	194	42,697	45,500	239	234	42,697	45,500	2,803	...	11,97,324	11,94,000	...	3,324
Gondal-Porbandar (including Jetalsar-Rajkot)	136	122	194	194	34,908	34,900	180	180	34,908	34,900	...	[illegible]8	9,25,099	9,34,000	8,901	...
Jamnagar	93	89	54	54	7,059	6,300	131	117	7,059	6,300	...	[illegible]59	1,91,535	1,78,000	...	13,535
Junagad	131	105	89	100	17,294	16,800	194	168	17,294	16,800	...	[illegible]494	3,48,749	3,82,000	33,251	...
Cooch Behar	153	152	33	33	8,547	7,300	258	221	8,547	7,300	...	1,247	2,00,379	2,14,000	13,621	...
Dibru-Sadiya	286	304	86	86	38,909	40,000	452	465	38,909	40,000	1,091	...	9,35,159	10,23,000	87,841	...
Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	179	184	27,566	22,900	154	124	27,566	22,900	...	4,666	6,11,344	5,79,000	...	32,344
Hyderabad-Godavari Valley	250	185	392	442	1,45,517	1,57,000	371	[illegible]55	1,45,517	1,57,000	[illegible]483	...	26,03,837	32,16,000	6,12,163	...
Jaipur	95	75	73	73	8,668	7,900	119	108	8,668	7,900	...	768	2,13,620	2,44,000	30,380	...
Jodhpur-Bikaner	120	122	910	995	1,72,775	1,69,000	190	170	1,72,775	1,69,000	...	3,775	40,51,825	42,54,000	2,02,175	...
Kolhapur	244	202	29	29	12,155	12,700	419	438	12,155	12,700	545	...	2,10,527	2,18,000	7,473	...
Mirpur Khas-Jhudo	36	28	100	100	4,510	7,700	45	77	4,510	7,700	3,190	...	74,474	1,37,000	62,526	...
Morvi (including Vankaner-Morvi, 2' 6" gauge)	166	144	93	93	23,056	15,700	248	169	23,056	15,700	...	7,356	5,20,845	5,19,000	...	1,845
Mymensingh-Jamalpur-Jagannathganj	130	141	55	55	15,686	13,200	285	240	15,686	13,200	...	2,486	3,02,626	2,96,000	...	6,626
Rohilkund and Kumaon	146	178	214	268	56,170	50,700	262	189	56,170	50,700	...	5,470	13,31,427	16,09,000	2,77,573	...
Sangli	161	174	5	5	1,378	1,300	275	260	1,378	1,300	...	78	34,488	26,300	...	8,188
Shoranur-Cochin	198	183	65	65	19,010	19,300	293	297	19,010	19,300	290	...	4,77,974	4,92,000	14,026	...
Tanjore District Board	179	157	103	103	21,803	22,200	212	215	21,803	22,200	397	...	6,54,851	7,11,000	56,149	...
Udaipur-Chitorgarh	88	78	67	67	6,204	6,400	92	95	6,204	6,400	196	...	2,11,244	2,43,000	31,756	...
Barsi	196	151	116	116	34,461	33,100	297	[illegible]	34,461	33,100	...	1,361	5,87,619	8,20,000	2,32,381	...
Champaner Shivarajpur	90	75	20	20	2,651	2,700	13[illegible]	1[illegible]	2,651	2,700	49	...	56,233	66,700	10,467	...
Gaekwar's Dabhoi	130	138	94	118	23,903	19,200	251	[illegible]	23,9[illegible]	19,200	...	4,703	4,84,821	4,16,000	...	68,821
Kosamba-Zankavao (d)	34	...	...	26	...	500	...	19	...	500	500	...	...	14,900	14,900	...
Rajpipla	80	66	37	37	5,434	4,200	14[illegible]	1[illegible]	5,434	4,200	...	1,234	89,662	81,500	...	8,162
Darjeeling Himalayan	419	394	51	51	20,795	18,000	408	353	[illegible]0,795	18,000	...	2,795	8,23,699	9,01,000	77,301	...
Total	186	170	6,843	7,147	18,45,720	18,15,900	270	251	18,45,720	18,15,900	...	29,820	4,36,90,09	4,69,47,600	32,57,503	...
Grand Total	381	347	32,096	32,694	1,75,73,590	1,87,45,500	548	573	1,75,73,590	1,87,45,500	11,71,910	...	42,60,98,293	46,87,37,000	4,26,38,707	...

(*a*) Opened from 1st January 1913. (*b*) From 2nd July 1911. (*c*) Including [illegible]adro Section opened from January 1912. (*d*) Opened from 1st June 1912.

Simla, the 23rd January 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VII.

THE PATENT OFFICE.

PATENTS and DESIGNS.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

January 20th.

705. J. Ekambarasawmy & P. Murugachari. *Tube and disc water-lift with chain.*

706. O. Wilhelmi and International Siegwart Beam Co. *A process or method of making firm foundations in the ground for piles, tubed shafts and the like.*

707. P. Ulyssé. *Colour cinematography.*

708. H. Leinweber. *Air ships.*

January 21st.

709. Techno-Chemical Laboratories Ld. *Improvements in and relating to evaporating, distilling and similar installations.*

710. Société La Mondaine. *Combination electric lamp bulb or diffuser.*

January 22nd.

711. E. Schultz. *Improvements in wheel or axle connections and suspension devices principally for motor cars.*

January 24th.

712. D. Wilkins. *An improved method in the manufacture of salt from sea brine under the solar evaporation and boiling processes combined.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may at any time within three months of the date of this *Gazette of India* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Anyone desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money order on which the number of the application should be stated on the coupon at the foot of the order.

52. L. N. Reddie and Gramophone Company Limited. *Improved automatic brake for disc talking-machines.*

54. Gramophone Company Limited and L. N. Reddie. *Improvements in talking machines.*

68. C. H. A. F. L. Ross. *Improvements in or relating to fire arms.*

80. Simmons Sugar Company. *Improvements in sugar making products and processes of making the same.*

102. J. Symington. *Monocycle vehicle.*

123. Requa European Motor Company. *Improvements in internal combustion engines.*

145. N. Magelssen. *Improvements in the method of producing articles and coats firmly adhering to articles from plastic masses hardening into a fireproof, weatherproof elastic material capable of resisting the action of acids.*

333. J. Tait. *Improved water circulator for boilers.*

402. T. W. Paeren. *Improvements in or connected with lamps, heating apparatus and the like, using liquid fuel.*

457. Rikhi Kesh. *Non-reversing mirror door for almirahs.*

519. E. Disdier. *Drying apparatus more particularly intended for the drying of sticky or tacky substances.*

549. S. C. Davidson. *Improvements in or relating to tea leaf rolling machines.*

551. F. W. Moorhead. *A contrivance for fixing ladies' hats on the head.*

556. A. F. Halstead & A. C. Rogerson. *An improved tool for beading or turning over the ends of boiler tubes and the like.*

572. H. K. Moore. *Indian harmonium.*

644. F. H. Trevithick. *Improvements in or relating to locomotive and like boilers.*

645. Wetcarbonizing Ld. *Improved process and installation for the utilisation of peat.*

657. A. D. Burbridge. *Improvements in ships' davits.*

658. L. C. Van Riper. *Motion picture machines.*

659. Westinghouse Metal Filament Lamp Co., Ld. *Improvements in producing ductility of metals or alloys.*

660. Westinghouse Metal Filament Lamp Co., Ld. *Producing ductility of metals.*

661. Westinghouse Metal Filament Lamp Co., Ld. *Supporting frame for filaments.*

663. G. Evans. *Improvements in or relating to detachable heels for boots and shoes.*

664. Bryant & May, Ld. *Improvements in compositions for matches.*

665. G. H. Hemingway & R. Hulme. *A new or improved stopper or closing device for bottles, cans and the like receptacles.*

668. A. W. Dods. *Improvements in or relating to lamp brackets for bullock carts and the like vehicles.*

669. E. Clark. *Improvements in the manufacture of pneumatic tyres or covers.*

671. W. Menzies and R. F. Lawson. *Improvements in bags to hold cement.*

672. The New Oil Refining Process, Ld. *Improvements in the conversion of mineral oil into volatile spirit.*

673. J. P. Rogers. *Improved method of raising water from wells, tanks, and reservoirs by "mothe."*

674. McGregor and Balfour, Ld. and D. McGregor. *Improvements in the mode of attaching picking straps to the picking arms and to the pickers of looms.*

675. A. G. Marshall. *Improved means for preventing the corrosion of boiler plates.*

677. W. S. Steljes. *Improvements in and relating to type printing electric telegraph systems.*

683. H. Wolff. *Improvements in or relating to rosin mixtures.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

427. W. S. Hamm. *Signal lamps.*

428. A. C. Wright. *Improvements in apparatus for separating and collecting particles of one substance suspended in another substance.*

452. F. W. Smith. *Improvements relating to vehicle tyres.*

484. Schmidt's Superheating Co., (1910) Ld. *Improvements in and relating to steam superheaters.*

485. Schmidt's Superheating Co., (1910) Ld. *Improvements in and relating to steam superheaters.*

517. J. V. R. V. Alkemade. *A process for the production of translucent uniformly coloured paraffin.*

521. J. [illegible]nnor. *Automatic safety coupler for coupling broad gauge railway vehicles.*

562. P. H. [illegible]. *Improvements in resilient vehicle wheels.*

575. H. J. Trautm[illegible] and J. L. Copping. *Improvements in or relating to ventilating and [illegible] fans.*

578. F. S. Dubash. *An electri[illegible] alarm which ensures the right working of marine and other reversi[illegible] engines.*

589. Jacoviello Societa Anonima an[illegible] E. Jacoviello. *Device for transferring the energy from one electri[illegible]llator to another by shock excitation.*

593. A. J. A. Craven and A. W. Stone[illegible]. *Safety automatic wagon lock.*

595. E. W. Thomas. *Improvements in and per[illegible]ing to wheels for road vehicles.*

596. S. C. Davidson. *Improvements in and relating to the extraction or coagulation and other treatment of india-rubber from [illegible] latex.*

599. W. C. Edman. *Improvements in brakes for running ma[illegible]ery.*

600. R. Mansell. *Improvements in sub-foliage and other cultivat[illegible] or weed cutters.*

602. C. Ingrey. *Improvements in recording mechanism for weighing app[illegible]tus.*

607. J. Stone & Co., Ld. *Improvements in couplings for electric mains [illegible] on railway passenger coaches and other vehicles.*

609. A. Roe. *Improvements in and relating to wheels for motor and like vehicles.*

611. D. K. Dey. *Solar horologe.*

613. G. H. E. Cooke. *Improvements in and relating to pneumatic tyres.*

617. W. Fennell. *Improvements in or in connection with tube mills.*

PATENTS SEALED.

174. Paterson.
241. Farbwerke Vorm, Meister Lucius & Brüning.
337. Weiss.
346. Devse[illegible].
394. Mitchell.
395. Leitner.
409. Cresswell.
435. Louis.
437. Hope.
438. Gordon, Barhite and Barhite.
465. Schneider.
467. Meares.
473. Marino.
474. Laufer.
493. Marino and Marino.
497. Shephard and Jones.
501. Hobling.
518. Firman.

RENEWAL FEES PAID.

80 of 1903. Lamont & Michie. (To 6 May 1914.)

14 of [illegible]. Hatmaker. (To 10 January 1914.)

105 of 1904. Window Glass Machine Co. (To 15 April 1914.)

178 of 1905. DeDion & Bouton. (To 2 March 1914.)

476 of 1905. Roberts. (To 19 February 1914.)

618 of 1906. Shirtliff. (To 30 January 1914.)

619 of 1906. Western Syndicate Ld. (To 8 February 1914.)

419 of 1907. Mandal. (To 25 January 1914.)
183 of 1908. Rossi. (To 24 November 1914.)
221 of 1908. Hatmaker. (To 25 January 1914.)
310 of 1908. Palmer. (To 3 March 1914.)
34 of 1909. Siemens Bros. & Co. (To 26 February 1914.)

CESSATION OF EXCLUSIVE PRIVILEGE.

1903.

176, (Brown Hoisting Machinery Co.)

1906.

143, (Farlow.)

1907.

222, (Kloc.) 334, (Burn & Co.)

1908.

104, (John.) 347, (Sayer.) 355, (Khan.) 3[illegible], (Foust.)

APPLICATIONS FOR PATENTS UNDER SECTION 81.

Within three months of this advertisement any person may give notice of opposition to the conversion.

67 of 1911.—S. Schilgen and the firm of J. Schilgen. *Improvements in spinning and twisting machines.*

633 of 1911.—W. J. Brewis. *Applying the vacuum or compressed air brakes of a train [illegible] in motion through the medium of the foot boards attached to passenger train vehicles.*

PATENTS SEALED UNDER SECTION 81.

451 of 1911.—Noble, Dunn and Cuninghame.

NOTICES.

THE PATENT OFFICE.

1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 A.M. to 4 P.M.; Saturdays, 11 A.M. to 1 P.M.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price, 10 annas), and in the Indian Patents and Designs Rules, 1912 (price, 2 annas). These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. Applications for patents in countries other than India should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

Ahmedabad—R. C. Technical Institute.
Bangalore—Indian Institute of Science.
Bombay—Record Office.
" —Victoria Jubilee Technical Institute, Byculla.
" —The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
Calcutta—Patent Office, No. 1, Council House Street.
" —Office of the Director-General of Commercial Intelligence.
" —Civil Engineering College, Sibpur.
Cawnpore—Office of the Director of Industries, United Provinces.
Chinsurah—Office of the Commissioner, Burdwan Division.
Chittagong— Ditto Chittagong Division.
Dacca—Office of the District Board, Dacca.
Delhi—Office of the Chief Commissioner.
Hyderabad—Revenue Department of His Highness the Nizam's Government.
Jalpaiguri—Office of the Commissioner, Rajshahi Division.
Lahore—Punjab Public Library.
London—The Patent Office, 25, Southampton Buildings, W.C.
Madras—Record Office, Egmore.
" —College of Engineering.
Mysore—Office of the Secretary to Government, General and Revenue Department.
Nagpur—Victoria Technical Institute.
Poona—College of Engineering.
Rangoon—Office of the Revenue Secretary, Government of Burma.
Roorkee—Thomason College.
Sholapur—Office of the Collector.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore.

8. *Publications* on sale at the Patent Office:—

		Price. R	a.
(a) The Indian Patents and Designs Act, II of 1911		0	10
(b) The Indian Patents and Designs Rules, 1912		0	2
(c) Weekly Notifications (extract from the *Gazette of India*)		0	1
Annual subscription with postage		3	0
(d) Inventions (consolidated subject matter index 1900—1908 and Chronological lists 1900—1904)		2	0
(e) Inventions and Designs. Annual indexes for the years 1905, 1906, 1907, 1908, 1909, 1910, 1911	each	1	0
(f) Patent Office Journal (Issued quarterly)	each	0	8
(g) Specifications of Inventions	each	0	8

H. G. GRAVES,
Controller of Patents and Designs.

CALCUTTA: PRINTED BY SUPDT. GOVT. PRINTING, INDIA, 8, HASTINGS STREET.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 1, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

THE HINDU FAMILY ANNUITY FUND.

Abstract Statement of the Audited Accounts of the Hindu Family Annuity Fund for 1911-1912.

RECEIPT.	Rs.	A.	P.	EXPENDITURE.	Rs.	A.	P.
Opening Balance on 1st April 1911	619	[illegible]	9	Annuities	11 131	2	[illegible]
General Subscription	33 171	3	1	Expenses of management	5 705	1	[illegible]
Interest	37 565	10	0	Furniture	14	11	[illegible]
Miscellaneous Receipts	473	14	3	Interest on Reserve Fund	1 881	10	[illegible]
Entrance Fees	39	0	0	Do. Security Deposits	22	8	[illegible]
Government of India for amount withdrawn for investment and current expenditure.	74 900	0	4	Deposits	3	11	[illegible]
Deposits	30	4	11	Deposit Abatement	191	12	[illegible]
Do Abatement	313	10	9	Relief Fund	1 115	10	[illegible]
Guarantee Fund	457	15	0	Special Relief Fund	1 590	15	[illegible]
Special Relief Fund	915	14	0	Abatement Fund	1 144	13	[illegible]
Abatement Fund	1 174	13	4	Government of India for Deposit	70,719	11	[illegible]
Relief Fund	2 060	11	0	Do. Securities purchased	25 000	0	[illegible]
Investment Account	908	2	1	Advances recoverable	72	14	[illegible]
				Cash Balance on 31st March 1912	973	3	[illegible]
TOTAL	1 52 601	2	9	TOTAL	1,52 601	2	[illegible]

Published agreeably to Rule 98.

Examined and found correct.

No. 1, MIRZAPORE STREET
Calcutta the 11th January 1913.

DWARKA NATH BANERJI
BEHARY LAL GHOSE. } Auditors.

KUNJA BEHARY BASU
Honorary Secretary.

Notice.

The following Government Promissory Notes No. 104664 of the 3½ per cent. loan of 1854-55 for Rs. 700, No. 096878 of the 3½ per cent. loan of 1854-55 for Rs. 700, No. 072614 of the 3½ per cent. loan of 1854-55 for Rs. 1,000, No. 111558 of the 3½ per cent. loan of 1900-01 for Rs. 1,000 and No. 110909 of the 3½ per cent. loan of 1900-01 for Rs. 100 which stood in the names of Babus Lukhynarain Gupta, Benode Lall Sen and Go

Mohan Nundy, executors to the estate of the late Babu Lukhynarain Dutt, were stolen and they were stopped. They were presented for renewal at the Public Debt Office, Calcutta, in or about the middle of September 1912, by one Saroda Prosad Shaw. These notes also bear previous endorsements by Monindralal Shaw and Hari Lal Mukherjee below the forged endorsements of the executors. That up till now neither Saroda Prosad Shaw nor any body on his behalf has presented himself or preferred any claim in respect of the notes. It is therefore notified that if Saroda Prosad Shaw or any body else has any claim with reference to any of the notes, he will communicate with the Public Debt Office, Calcutta, or with the undersigned within one month, failing which the usual steps will be taken for recovering the notes.

Dated this 13th day of January 1913.

R. C. HAZRA,
Attorney-at-Law and Attorney for Lukhynarain Gupta, Benode L[illegible]n and Gour Mohan Nundy, executors to the estate of Lukhynarain [illegible] deceased.
No. 10, Old Post [illegible] Street, Calcutta.

IN THE COURT OF THE MUNSIFF OF MI[illegible]UR.

MISCELLANEOUS CASE NO. 2[illegible]8 OF 1912.

L. Ghasi Ram Khatri of Gangia Tola[illegible]y Mirzapur . *Plaintiff*,

versus

Gangaprasad and others . . . . . . *Defendants*.

To

Bansidhar, son of [illegible]traban Agarwala, residing at Sambhalpur, Central India . . . . *Guardian*.

Whereas in the above case plaintiff has made an application requesting you may be appointed guardian *ad litem* of Shambhu Lal *alias* Barku and Parsotam Dass *alias* Nanku, minor defendants :

So you are hereby notified to show cause if any on the 3rd (third) February 1913 why you may not be appointed guardian of the abovenamed minor defendants.

In case of your non-appearance the Court will assume that you are willing to be appointed guardian of the said minor defendants.

Issued this day the 22nd of January 1913.

By order,
AZIZUR RAHMAN KHAN,
Munsarim,
Munsiff's Court, Mirzapur.

IN THE COURT OF THE MUNSIFF OF MIRZAPUR.

MISCELLANEOUS CASE NO. 288 OF 1912.

L. Ghasi Ram Khatri of Gangia Tola, City Mirzapur . *Plaintiff*,

versus

Gangaprasad and others . . . . *Defendants*.

To

Shambhu Lal *alias* Barku and Parsotam Dass *alias* Nanku, sons of Bansidhar Agarwala, residing at Sambhalpur, Central India . . . . *Minors*.

Whereas in the above case plaintiff has made an application requesting Bansidhar may be appointed as guardian of the abovementioned minor defendants :

So you are hereby notified to show cause, if any, on the 3rd (third) February 1913 why Bansidhar may not be appointed guardian of the said minor defendants.

In case of your non-appearance in person or through any of your friends the Court shall appoint Bansidhar your guardian *ad litem*.

Issued this day the 22nd of January 1913.

By order,
AZIZUR RAHMAN KHAN,
Munsarim,
Munsiff's Court, Mirzapur.

IN THE COURT OF THE MUNSIFF OF MIRZAPUR.

MISCELLANEOUS CASE No. 305 OF 1912.

L. Ghasi Ram Khatri of Gangia Tola, City Mirzapur . *Plaintiff*,

versus

Gangaprasad and others . . . . *Defendants*.

To

Bansidhar, son of Bindraban Agarwala, residing at Sambhalpur, Central India . . . . *Guardian*.

Whereas in the above case plaintiff has made an application requesting you may be appointed guardian *ad litem* of Shambhu Lal *alias* Barku, and Parsotam Dass *alias* Nanku, minor defendants :

So you are hereby notified to show cause, if any, on the 3rd (third) February 1913 why you may not be appointed guardian of the abovenamed minor defendants.

In case of your non-appearance the Court will assume that you are willing to be appointed guardian of the said minor defendants.

Issued this day the 22nd of January [illegible] under the seal of the Court.

By order,

AZIZUR RAHMAN KHAN,
Munsarim,
Munsiff's Court, Mirzapur.

IN THE COURT OF THE MUNSIFF OF MIRZAPUR.

MISCELLANEOUS CASE No. 305 OF 1912.

L. Ghasi Ram Khatri of Ganjia Tola, City Mirzapur . *Plaintiff*,

versus

Gangaprasad and others . . . . *Defendants*.

To

Shambhu Lal *alias* Barku and Parsotam Dass *alias* Nanku, sons of Bansidhar Agarwala, residing at Sambhalpur, Central India . . . . *Minors*.

Whereas in the above case plaintiff has made an application requesting Bansidhar may be appointed as guardian of the abovementioned minor defendants :

So you are hereby notified to show cause, if any, on the 3rd (third) February 1913, why Bansidhar may not be appointed guardian of the said minor defendants.

In case of your non-appearance in person or through any of your friends, the Court shall appoint Bansidhar your guardian *ad litem*.

Issued this day the 22nd of February 1913 under the seal of this Court.

By order,

AZIZUR RAHMAN KHAN,
Munsarim,
Munsiff's Court, Mirzapur

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PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 to 1909 (24 & 25 Vict., c. 67, 55 & 56 Vict., c. 14, AND 9 Edw. VII, c. 4).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Monday, the 27th January, 1913

PRESENT :

The Hon'ble SIR GUY FLEETWOOD WILSON, G.C.I.E., K.C.B., K.C.M.G., VICE-PRESIDENT, *presiding*,

and 61 Members, of whom 55 were Additional Members.

OATH OF OFFICE.

The following Additional Members, before taking their seats, made the prescribed oath or affirmation of allegiance to the Crown :

The Hon'ble Mr Edward Earle Meugens.
The Hon'ble Mr. Alexander McLaurin Monteath
The Hon'ble Mr. Abdul Karim Abu Ahmed Ghaznavi.
The Hon'ble Maharaja Manindra Chandra Nandi.
The Hon'ble Mr. Duncan James Macpherson, C.I.E., I.C.S.
The Hon'ble Mr. Fazulbhoy Currimbhoy Ebrahim.
The Hon'ble Meherban Sardar Khan Bahadur Rustomji Jahangirji, Vakil of Ahmedabad.
The Hon'ble Sir Ibrahim Rahimtoola, Kt, C.I.E.
The Hon'ble Sir Charles Herbert Armstrong, Kt.
The Hon'ble Mr. Ramaraya Venkataranga Bahadur, of Panagallu.
The Hon'ble Mr. Chakravarti Vijiaraghavachariar.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.
The Hon'ble Mr. Reginald Childers Culling Carr, I.C.S.
The Hon'ble Mr. Arthur Meredith, C.S.I., I.C.S.
The Hon'ble Sardar Daljit Singh of Jullundur.
The Hon'ble Honorary Lieutenant-Colonel Raja Jai Chand, C.S.I.

[*The President.*] [27TH JANUARY, 1913.]

The Hon'ble Malik Umar Hyat Khan, M.V.O., C.I.E., Tiwana.
The Hon'ble Major Denys Brooke Blakeway, C.I.E.
The Hon'ble Rai Sitanath Ray Bahadur.
The Hon'ble Mr. Sigismund Raynor Arthur, I.C.S.
The Hon'ble Mr. Qumrul Huda, Bar.-at-Law
The Hon'ble Maharaj-Kumar Gopal Saran Narain Singh of Tikari.
The Hon'ble Mr. Madhu Sudan Das, C.I.E.
The Hon'ble Mr. Walter Maude, I.C.S.
The Hon'ble Raja Saiyid Abu Jafar of Pirpur.
The Hon'ble Raja Sir Muhammad Ali Muhammad Khan, K.C.I.E., Khan Bahadur, of Mahmudabad.
The Hon'ble Raja Kushalpal Singh, M.A., LL.B., of Kotla.
The Hon'ble Rai Sri Ram Bahadur, C.I.E.
The Hon'ble Pandit Madan Mohan Malaviya.
The Hon'ble Mr. Arthur Leslie Saunders, I.C.S.
The Hon'ble Mr. Herbert Lovely Eales, C.S.I., I.C.S.
The Hon'ble Srijut Ghanasyam Barua.
The Hon'ble Sir Gangadhar Madho Chitnavis, K.C.I.E.
The Hon'ble Rao Bahadur Vasudeo Ramkrishna Pandit.
The Hon'ble Mr. James Walker, C.I.E., I.C.S.

[At this stage the Vice-President left the Chair which was taken by His Excellency BARON HARDINGE OF PENSHURST, P.C., G.C.B., G.C.M.G., G.C.V.O., G.M.S.I., G.M.I.E., Viceroy and Governor General.]

The Hon'ble Sir William Henry Hoare Vincent, Kt.
The Hon'ble Major-General William Riddell Birdwood, C.B., C.S.I., C.I.E., D.S.O.
The Hon'ble Mr. Robert Woodburn Gillan, C.S.I.
The Hon'ble Sir Edward Douglas Maclagan, K.C.I.E., C.S.I.
The Hon'ble Mr. Henry Sharp, C.I.E.
The Hon'ble Mr. Reginald Edward Enthoven, C.I.E.
The Hon'ble Mr. Henry Wheeler, C.I.E.
The Hon'ble Lieutenant-Colonel Sir Arthur Henry McMahon, G.C.V.O., K.C.I.E., C.S.I.
The Hon'ble Mr. Walter Henry Michael.
The Hon'ble Surgeon-General Sir Charles Pardey Lukis, M.D., F.R.C.S., K.C.S.I.
The Hon'ble Mr. Webster Boyle Gordon, C.I.E.
The Hon'ble Mr. William Maxwell, M.V.O., C.I.E.
The Hon'ble Sir Charles Stewart-Wilson, K.C.I.E.
The Hon'ble Mr. George Harry Blair Kenrick, K.C., LL.D.
The Hon'ble Mr. Charles Henry Kesteven.
The Hon'ble Mr Alexander Kinney.
The Hon'ble Sir Trevredyn Rashleigh Wynne, K.C.S.I., K.C.I.E., V.D., M.I.C.E.

OPENING OF THE FIRST SESSION OF THE LEGISLATIVE COUNCIL IN DELHI.

His Excellency the President :—"Although I have not yet recovered from my wounds, and have been compelled under doctor's orders to abstain from all public business of every kind, I have felt not only a desire, but that it is my duty, to come here to-day to open the first Session of my Legislative Council in Delhi, and to give a cordial welcome to the newly elected and newly appointed Members of my Council. I am sure that at the same time none of you will begrudge me an expression of regret for those who have not returned; since after two years' loyal and active co-operation with my Government in the legislative work of the Government of India, I regard them not only as former Colleagues in Council but also as friends. I am delighted to see some of the former Members of my Council again in their places, and I am confident that they will again bring to our Council the same spirit of harmony, goodwill and legislative ability as during the past two years that I have had the honour of presiding over their deliberations. As regards the new Members of my Council, I bid them a cordial welcome, and I am sure that I can count on them to maintain the same high

[27TH JANUARY, 1913.] [*The President.*]

standard of dignity in debate as has so markedly distinguished our deliberations in the past.

"I feel deeply grateful to you all for the warmth of your reception here to-day. I always knew that I could count on your sympathy in the suffering that has been my lot during the past few weeks; and if there has been one thing that has tended to alleviate those sufferings, it has been the knowledge of the sympathy shown towards me by all classes, creeds and communities throughout the length and breadth of India. I should like to take this opportunity when addressing my Council, who represent the whole of British India, to express my profound gratitude for the genuine outburst of sympathy, the [illegible] prayers and good wishes that have been heard on every side; and if I may be allowed to say so, I feel convinced that those prayers have not been unanswered. When five weeks ago I had recovered consciousness and was able to think over what had passed, my feelings were, in the first instance, those of profound gratitude to Almighty God for His merciful protection of Lady Hardinge and myself, of [illegible] grief for the poor man who had lost his life in the performance of his duty, of very deep disappointment that it were possible that such misguided men as those who plotted and committed such a useless crime could now be found in India, and of sorrow at the thought of the injury to the sentiments of the whole of the people of India who would, I knew, regard with horror and detestation the perpetration of a crime which is contrary to their own precepts and instincts of humanity and of loyalty, as well as to their religious principles. The gratitude that I felt at the miraculous preservation by the Almighty of Lady Hardinge and myself from the hand of the assassin was, I know, also deeply felt throughout India, but words fail me when I think of the cruel murder of those humble people who were ruthlessly killed, and I deeply deplore the loss which their families have sustained. In my desire for kindly intercourse with the people and accessibility to them, I have always discouraged excessive precautions, and I trusted myself and Lady Hardinge more to the care of the people than to that of the police. If it was an error, it is an error that I am proud of, and I believe it may yet prove not to have been an entirely mistaken confidence, for out of evil good may come. Is it too much to hope that the storm of public indignation evoked at the outrage may give Indian terrorists cause for sensible and humane reflection and repentance? It is difficult to believe that these individuals are a class apart, and that they do not belong to communities and mix with their fellow-beings. Are they really susceptible to no influence and no advice? Have they no contact with moderate and wiser men? Still, whatever I may feel on the subject of the crime itself, I only wish to assure you and the whole of India that this incident will in no sense influence my attitude. I will pursue without faltering the same policy in the future as during the past two years, and I will not waver a hair's breadth from that course.

"What I have said so far has been somewhat of a personal character, but I have one word more to say to the people of India which I say with a profound sense of the gravity of the import of my words. I need hardly recall to the memory of anybody that the recent incident is not an isolated episode in the history of India, but that during the past few years both Indians and Europeans, loyal servants of Government and of India, have been less fortunate than I have been, and undeserving of the cruel fate meted out to them, have been stricken down by the hand of the assassin. These deplorable events cast a slur on the fair name of India and the Indian people, to whom I know they are thoroughly repellent; and I say to the people of India—not merely as a Viceroy intensely jealous of the honour of the country that he has been called upon to govern, but as one of the many millions in India of the fellow-subjects of our King-Emperor, and one who loves India and the Indian people amongst whom he is living—I say that this slur must be removed, and the fair fame of India must be restored to a high and unassailable plane. Knowing, by the kindly and genuine manifestations of sympathy received from every side, how profoundly repulsive such crimes are to the people of

[*The President; Sir G. M. Chitnavis.*] [27TH JANUARY, 1913.]

India, it may be asked what remedy can be applied to prevent their recurrence. To this I would reply that such crimes cannot be dismissed as the isolated acts of irresponsible fanatics, and that they are in most cases the outcome of organised conspiracies in which the actual agent of the crime is not always the most responsible. The atmosphere which breeds the political murderer is more easily created than dispelled. It can only be entirely and for ever dispelled by the display and enforcement of public opinion in a determination not to tolerate the perpetration of such crimes and to treat as enemies of society, not only those who commit crimes, but also those who offer any incentives to crime. Amongst such incentives to crime should be included every intemperance of political language and methods which are likely to influence ill-balanced minds and lead them by insidious stages to hideous crimes. The universal condemnation throughout the whole of India of the crime of the 23rd December, and the anxiety shown for the detection of the criminals, have however filled me with hope for the future, and have inspired me with confidence in the determination of the people of India to stamp out from their midst the fungus growth of terrorism and to restore to their beautiful motherland an untarnished record of fame. Imbued as I am with this hope and confidence, my faith in India, its future, and its people remains unshaken; and if, as I confidently anticipate, the realization of my faith is confirmed, then I may add that the two innocent lives so sadly lost on the 23rd December will not have been sacrificed in vain."

The Hon'ble Sir G. M. Chitnavis:—"My Lord, on behalf of the non-official Members of this Council, I crave leave to say how sincerely gratified we all are, after the wicked attempt made upon Your Excellency's life, to see Your Excellency presiding over the first meeting of this Imperial Legislative Council in the new Capital of the Indian Empire. My Lord, never was the country more deeply shocked and stirred than when it heard of the dastardly outrage perpetrated on the occasion of your State entry into this Imperial city. Equally deep and wide-spread was the feeling of relief and thankfulness at the news that by the interposition of a merciful Providence the attempt of the miscreant had happily failed of its object, and Your Excellency's valuable life spared to the people and to the Empire. My Lord, millions of hearts have ached daily for one whole month to hear of the suffering to which Your Excellency has been so cruelly subjected and of the agony which Her Excellency Lady Hardinge has had to undergo. The daily bulletins have been anxiously awaited and closely scanned, and, as rightly said by Your Excellency, millions of men of all creeds have prayed from day to day and week to week, in different tongues and in diverse forms to the Father of all for Your Excellency's speedy restoration to health. Great has been the anxiety of the people for Your Excellency's recovery. Equally great will be the sense of relief and thankfulness and joy with which they will receive the reassuring tidings that Your Excellency has so far recovered as to be able to cheer us by your presence here to-day.

"My Lord, the calm and heroic courage which Your Excellency and Lady Hardinge displayed in the most trying circumstances, coupled with the knowledge that Your Excellency has not allowed this detestable crime to affect in any way your well-known sympathy and solicitude for the well-being of the people committed to your care, has deepened their grateful admiration and affectionate esteem for you. The noble words which have fallen from Your Excellency's lips to-day—your kindly appreciation of the sympathy which has been felt for Your Excellencies throughout the country and your large-hearted and statesmanlike declaration of your determination to adhere to your beneficent policy of administration and your solicitude for the families of the people who lost their lives will be received throughout the country with feelings of profound satisfaction and gratefulness.

"My Lord, I voice the feelings not only of the members of this Council but of the whole country in wishing that Your Excellency may soon be restored to perfect health and continue for the full term of your office—and more—to

[27TH JANUARY, 1913.] [*Sir G. M. Chitnavis; Sir C. H. Armstrong; the President; Sir Harcourt Butler; Maharaj-Kumar Gopal Saran Narain Singh of Tikari.*]

guide the destinies of the teeming millions of this great Empire, and we hope that before long the culprits will be found out and that this crime will be uprooted and the fair fame of India will be re established."

The Hon'ble Sir C. H. Armstrong:—"Your Excellency, on behalf of the European members of this Council, I venture to say how very pleased and thankful we are to see you here to-day, restored to health, after the awful crime perpetrated upon you on the day of the State entry. We have watched with the very greatest interest the daily reports of your health, and congratulate you most heartily on your wonderful recovery and escape. We earnestly hope that you may be spared to continue your good work amongst us, and that you may soon be restored to that perfect health without which the great work you have undertaken cannot be carried on. We deplore more than I can say the awful crime that was perpetrated against you, and can only hope that by firm and good government, deeds of this character will be completely wiped out. Let me assure you again what a very great pleasure it is to see you here again to-day."

His Excellency the President:—"I fear I shall not be able at present to preside further over your proceedings. I should have liked to shake you each personally by the hand, but you see my arm is still in a sling, so I am sure you will take the will for the deed, and will also forgive me for leaving you so soon on this occasion of my first public appearance."

[HIS EXCELLENCY THE PRESIDENT then withdrew, and the Hon'ble the VICE-PRESIDENT again took the Chair.]

STATEMENT LAID ON THE TABLE.

The Hon'ble Sir Harcourt Butler:—"Sir, I beg to lay on the table a further statement* showing the number of Fellows, members of Senate and members of the Syndicate in each University in India, whether elected or nominated, giving details of their nationality, which was promised in my reply given to the question put by the Hon'ble Raja Sir Muhammad Ali Muhammad Khan Bahadur, of Mahmudabad, at the meeting of the Legislative Council held on the 18th September, 1912.

QUESTIONS AND ANSWERS.

The Hon'ble Maharaj-Kumar Gopal Saran Narain Singh of Tikari asked:

"Will the Government be pleased to state what steps, if any, are being taken to build up the capital of Bihar and Orissa at Bankipore?

(*a*) Have any plans of the buildings required for the purpose been yet approved of, and, if not, what are the causes of the delay?

(*b*) Has any amount of money been sanctioned for the purpose? If so, what is the amount and in what time is it to be spent?

(*c*) Do the approved or proposed plans, if any, of the new capital include buildings for a High Court for Bihar and Orissa and a separate University for the Province?

"With reference to the reply given on the 18th September, 1912, to Mr. Sinha's question regarding the establishment of the capital of Bihar and Orissa at Patna, is it a fact that the delay in the building operations has caused grave apprehension in Bihar that the question of the capital of the Province has not been finally settled, and that it is yet possible that the capital may be located in some place other than Patna.

"Will the Government be pleased to make a definite statement of their intention on this head?"

* See Appendix A.

[*Sir Robert Carlyle; Maharaj-Kumar Gopal Saran Narain Singh of Tikari; Sir Reginald Craddock; Sir Harcourt Butler; Mr. Clark*] [27TH JANUARY, 1913.]

The Hon'ble Sir Robert Carlyle replied:

"The answer to the first paragraph of the Hon'ble Member's inquiry is that a scheme and preliminary estimate for the establishment of the head-quarters of the Government of Bihar and Orissa at Bankipore were submitted to the Secretary of State on the 19th December last. His Lordship was asked to communicate his orders by telegram, in order that the work may proceed without delay. The orders of the Secretary of State are awaited.

"The answer to sub-clause (*a*) of paragraph 1 is that no plans of buildings have as yet been approved, nor can they be approved until the general proposals have been sanctioned by the Secretary of State.

"The answer to sub-clause (*b*) of paragraph 1 is that so far the only expenditure that has been sanctioned in connection with the scheme is a sum of Rs. 13¾ lakhs on account of the acquisition of the land required. The expenditure will no doubt be incurred as soon as the formalities connected with the land acquisition have terminated.

"The answer to part (*c*) of paragraph 1 is that the scheme submitted to the Secretary of State does not include provision either for a High Court or for a University building. Provision has, however, been made for the acquisition of land for the former in case it should hereafter be decided to construct a High Court.

"The Government of India are not aware of the apprehension referred to, and have no intention of locating the capital of the Province elsewhere than at Patna."

The Hon'ble Maharaj-Kumar Gopal Saran Narain Singh of Tikari asked:

"Are the Government able to declare if the question of a separate High Court and University for the Province of Bihar and Orissa has yet been decided, and, if not, will they be pleased to state when these important questions are likely to be decided?"

The Hon'ble Sir Reginald Craddock replied:

"So far as the High Court is concerned the question of constituting a separate High Court for the Province of Bihar and Orissa has not yet been decided, and the Government of India are unable to say at present when a decision will be come to."

The Hon'ble Sir Harcourt Butler replied:

"The question of a University in the Province of Bihar and Orissa is under consideration by the Local Government. The Government of India are not aware when its recommendations may be expected."

INDIAN COMPANIES BILL.

The Hon'ble Mr. Clark moved that the Bill to consolidate and amend the law relating to trading companies and other associations be referred to a Select Committee, consisting of the Hon'ble Mr. Syed Ali Imam, the Hon'ble Mr. Enthoven, the Hon'ble Mr. Kenrick, the Hon'ble Mr. Kesteven, the Hon'ble Mr. Meugens, the Hon'ble Mr. Carr, the Hon'ble Mr. Arthur, the Hon'ble Mr. Eales, the Hon'ble Mr. Macpherson, the Hon'ble Mr. Saunders, the Hon'ble Mr. Monteath, the Hon'ble Sir Ibrahim Rahimtoola, the Hon'ble Sir Charles Armstrong, the Hon'ble Mr. Fazulbhoy Currimbhoy Ebrahim, the Hon'ble Mr. Chakravarti Vijiaraghavachariar, the Hon'ble Rao Bahadur Vasudeo

[27TH JANUARY, 1913.] [*Mr. Clark.*]

Ramkrishna Pandit, the Hon'ble Rai Sitanath Ray Bahadur and the mover. He said :—" At this stage in our legislative procedure, as Hon'ble Members are aware, debate is restricted mainly to the discussion of the questions of principle underlying a Bill. The main principles which we have followed in framing this measure are simple enough. They are, first, the avoidance so far as possible of direct interference by Government in the management and control of Companies, and, secondly, to endeavour to safeguard the interests of investors and creditors principally by providing for a full measure of publicity regarding the promotion and operation of trading Companies. The only other basic principle involved is one of drafting rather than of policy, namely, to follow as closely as possible the English law as set forth in the Consolidation Act of 1908. In all the very voluminous opinions and suggestions which we have received in relation to the Bill, no one of these principles, I am glad to say, has been the object of animadversion or challenge. Indeed, only one question affecting fundamental issues has been raised, and that cuts deeper, for it questions the desirability of legislation at all. The Orissa Association, writing from Cuttack, consider that the Bill, if passed into law, will seriously hamper the formation and growth of indigenous trading Companies, and they ask Government to stay its hand. No doubt all regulative legislation is to some extent a restriction on the freedom of commerce. But society is not yet perfect; there are rogues, probably, even in the Arcadian groves of Orissa, and swindlers who are able to rob the ignorant with impunity form a far greater impediment to industrial progress than the trivial amount of trouble and expense involved in complying with the formalities imposed by a Bill of this kind. What is specially required now for the commercial development of India is that her people should gain confidence and learn to invest freely instead of hoarding. There are signs that the ancestral habit of hoarding is beginning to give way before modern influences, and to my mind it is a most important duty of Government that they should do what they can to prevent any shock to credit and any consequent set-back to that tendency. This Bill is a measure which will increase the security of shareholders and investors, and as such I see every reason to hope that its influence will be all in the direction of promoting genuine commercial enterprise in this country. I fear the Orissa Association must go disappointed.

"We have received, as I said just now, a very large number of opinions on the Bill. They relate to specific points which will be considered in Committee, and with which I cannot now deal; but I should like to take this opportunity of expressing on behalf of Government our appreciation of the amount of voluntary labour which has been expended on this measure. In particular Government owe their thanks to the two great Chambers of Commerce of Bengal and Bombay who have each appointed special committees and exhaustively examined all the provisions of the Bill. These Committees were also good enough to meet the Hon'ble Mr. Enthoven and myself during our recent tour, and to discuss very fully the points on which we required further elucidation. Many of the suggestions which we have received, not only from the Chambers but from other quarters, are of great value, and Government hope to be able to recommend not a few of them for the acceptance of the Select Committee.

"There are only two other points, Sir, to which I need refer to-day. When I introduced this Bill in Council last March, I mentioned two matters of great importance with which we had not at that stage attempted to deal. I mentioned that the question had been pressed upon us whether we could not include in the Bill some special provisions in relation to Banks, provisions calculated to afford an additional safeguard not only for the shareholders in Banking Companies but for the depositors. I referred to the very serious difficulties which surround legislation on the subject, but I said that Government would be very willing to consider any suggestions which might be made while the Companies' Bill was in circulation. Since then we have given the matter very careful examination, and have discussed it with many important authorities in different parts of the country. The dangers involved in the present indiscriminate use of the word 'Bank' by Companies engaged in all kinds of activities, working often on a preposterously small paid-up capital, while a

[*Mr. Clark.*] [27TH JANUARY, 1913.]

large nominal capital is held out as a bait to depositors, are a very serious menace to credit. Government fully recognise these dangers, but they have come to the conclusion that it would be unwise to attempt to deal with the question in the present Bill. Though the subject is cognate with Company law, it can scarcely be said to fall within the scope of general Company legislation, and my Hon'ble Colleague, the Law Member, has pointed out that there are weighty technical objections to including it in a Companies' Bill. I need not enter into those now, but there is also the very serious practical objection that to attempt at this stage to include special provisions in regard to Banks would almost certainly render the passage of the Bill impossible during the present Session. That is, I think, very undesirable, and Government therefore have decided not to attempt to deal with any legislation for Banking Companies during this Session. They will not, however, lose sight of the matter, and now have under examination the question whether a special Act can and should be framed dealing with the evils which it is desired to repress.

"The other question to which I referred as one which we had to omit when the Bill was introduced, is the very important problem of Managing Agents and their relationship to the Companies they serve. I explained last year why we had not been able to deal with the subject prior to the introduction of the Bill, and at the same time I said that we had no desire to shut the door against legislation, if practicable suggestions were made to us before this Bill was passed into law We have now received, as will be seen from the papers, a considerable body of opinion on the subject, and Government have given very careful consideration to the question in light of these opinions and in light of the unofficial information and advice which I obtained when on tour While the importance and necessity of Managing Agents in this country is freely recognised on all hands, the opinion has been expressed pretty strongly in some quarters that their powers over the fortunes of the Companies they manage are insufficiently controlled, and that opportunity at least is afforded for their exercise to the detriment of the shareholders. It is clearly not for Government to step in and to say what arrangement a Company is to make with its Agents, which is what some of the suggestions made to us would amount to; but short of excessive interference of that kind, I do think, on the fuller information now before us, that there is scope for the legislature to assist in defining and regularising the relationship. We shall have, therefore, certain proposals to lay before the Select Committee, and I think it would be useful if I were to say something now as to the principles underlying them. Apart from the question of protecting the managed Company from the possibility of Managing Agents taking improper advantage of their position, some adjustment of the law would in any case appear to be necessary in order to fit in Managing Agents under this Bill. It must be remembered that the system of a Company being managed by a firm of Managing Agents is one which is to a large extent peculiar to this country. Consequently, it does not altogether fit in with the prescriptions of a law framed in England, with a view to English commercial custom. It is true, as I said last year, that in some cases Managing Agents, when this Bill becomes law, would be assimilated to Directors, and therefore would come under the provisions prescribing the various safeguards and penalties which apply in the case of Directors But their relationship to the Company they manage is clearly not the same as the relationship of a Director to his Company in England. Circumstances frequently arise in which the interests of the Managing Agents and of some of the businesses they manage are not necessarily identical. I hope I shall not be misunderstood I do not mean to suggest that in such a case Managing Agents as a body would be likely to sacrifice the interests of the Company they manage to those of their own firm: I merely cite the fact as indicating how difficult it is to fit them in within the scope of this Bill. In England, the Courts have laid down that a Director should not be placed in a position in which his interests might be prejudicial to those of his Company; in India, as I have said, it is clear that, in the case of Managing Agents who are also Directors, such a position might easily arise.

[27TH JANUARY, 1913.] [*Mr. Clark.*]

"The general principles that we propose to follow are these. We propose to adopt a very valuable suggestion made by the Bengal Chamber of Commerce, that it should be compulsory for all Companies to have Directors. We propose, at the same time, to provide that, if members of the Managing Agents' firm are also Directors of the Company they manage, they shall be in a minority on the Board. Managing Agents will, at the same time, be included in a definition of 'Manager' which will be inserted in the Bill. The effect of these proposals will therefore be that a Company managed by Managing Agents will have an independent Board, to whom Managing Agents will be responsible. I cannot think that anyone would dispute the reasonableness of such an arrangement. In the case of many Companies it exists already. It will, at one and the same time, safeguard the interests of the Company, and relieve Managing Agents of a degree of responsibility which should not be placed upon them. We also propose that the utmost publicity should be given to the provisions governing the relations between the Company and the Agents who manage it. If these relations are specified, as in many cases they are and as it is very desirable they should be, in the articles of association, there is no difficulty about the matter. If they are governed by a contract formed before the issue of the Company's prospectus, the contract would under the Bill have to be disclosed in the prospectus. We also propose to provide that, should they be governed by a contract made after the issue of the prospectus, or should they be subsequently modified by other contracts, the terms of all such contracts must be communicated to the shareholders. Lastly, we propose to deal with one other very important matter of principle. As things stand at present, it is open to a firm of Managing Agents to deal in the market, in some commodity in which their clients are also interested, and to treat the transaction subsequently, according to its success or failure, either as their own or as made on behalf of some business which they manage. It is open to them for instance to buy cotton or jute on a given day, and if the price rises to resell to their own profit, or if it falls, to transfer it to some mill they manage at the price at which they bought. I do not say that these things are often done, but no one familiar with business in India will deny that they do occur, and every one, I think, will agree as to the desirability of making their occurrence as difficult as possible. What we propose is that, when a Managing Agent makes a purchase on behalf of the Company he manages without disclosing the name of his principal, he shall record a memorandum of the transaction and forthwith communicate it to the company. The memorandum would be filed with the accounts, and would form a record of the transaction. Taking the case which I mentioned just now, this provision would render it impossible for the Managing Agent, after a fall in price, to transfer the cotton or jute to the managed Company at the price at which he bought, unless he were prepared to run an almost certain risk of detection. The provision, I should say, is taken *mutatis mutandis* from a similar provision in the English Stamp Act of 1891, which prescribes under penalty that a broker purchasing on behalf of an undisclosed principal shall forthwith communicate his action to his principal. The principle, it will be seen at once, is absolutely identical in both cases. So far as I can see compliance with this requirement will not impose any very serious burden on Managing Agents, especially as it will only be applicable in cases of purchases on behalf of an undisclosed principal. It can be avoided altogether if a Managing Agent buys as some of them do—specifically in the name of the Companies they manage, a practice which, in my humble opinion, is conducive to sound management and might well be more common. That, Sir, is what we propose in regard to Managing Agents, and let me repeat once more that these precautionary and regulative measures are in no way intended as a reflection on the great body of firms engaged in this particular type of business. They are no more a reflection on Managing Agents as a whole than our Life Assurance Act of last year was a reflection on the many admirably managed Insurance Companies who do business in India. So long as any malpractices exist, it is to the interest of the best and most scrupulously-managed firms that they should be put down, and I am sure that we shall have their support. I do not think that what we propose should interfere with legitimate business—that, of course, will be thoroughly threshed out in Committee—but I do think that it will do

[*Mr. Clark; Sir C. H. Armstrong.*] [27TH JANUARY, 1913.]

something to place the relationship between managers and managed on a more satisfactory footing."

The Hon'ble Sir C. H. Armstrong :—"I welcome the introduction of this Bill, and hope it will be passed very much on the lines on which it has been drafted. Many small alterations, to fit the special conditions in this country, are no doubt necessary, but on the whole, subject however to one or two alterations and additions of a more or less material character, the framers of the measure have done very well to follow on the lines of recent English legislation from which there should be as few variations as possible.

"An Act of this character can be looked at from two points of view; as a measure on the one hand fair to all concerned, neither hampering unduly promoters, Managing Agents and others whose initiative and industry ought to be encouraged in the interests of the community generally, or, on the other hand, putting shareholders and depositors, who are supposed to be men with a certain amount of common sense, in such a position of security as to make the lives of Directors and Agents almost a burden, and the difficulties of carrying on a joint-stock company so great as to discourage enterprise and so limit the field of investment, which at the present time in India ought most certainly to be encouraged in every way possible. The Bill now under discussion seems to take a middle course, and as it stands it will, I think, be generally approved by those whose judgment is not perhaps warped in favour of one point of view or the other.

"Many suggestions will no doubt be made to enlarge the scope of the Bill for the protection of shareholders and depositors who may be reckless in their investments—and unfortunately there are always many such—but I hope all attempts in this direction will be resisted and that the Bill will eventually emerge as a sound and prudent measure under which company management and the rights of shareholders and depositors will be more clearly stated and defined. It would be a mistake, I think, in a measure of this kind to legislate on the assumption that a large majority of Directors are careless or incapable, and that Managing Agents are seeking only their own good and are not studying the interests of their shareholders.

"Black sheep there will always be in every community, and in the nature of things losses will be incurred at times even by the most prudent investor; but this does not mean that the law should be so stringent that honest and well-managed concerns will be hampered in their management to the detriment of the business generally and of the shareholders in particular. The Bill as drafted meets with my approval because it is a moderate measure in every way, and this in my opinion is an essential characteristic of a Bill of this nature. It is certainly in my opinion and in the opinion of the Chamber I represent of first importance that the Indian Law should, as nearly as circumstances will admit, be uniform with the English Law, and if this is admitted additional clauses such as I understand may be suggested, severely regulating the status and position of Agents and Managing Agents and giving undue protection to unsecured creditors must be thrown out.

"The Bill as framed defines a clear course of management for Companies which, if adhered to, will form a sufficient protection to depositors and shareholders. In speaking as I do, I understand however that a Bill may shortly be introduced to deal specially with banking in this country, and if so there ought to be a clause in this measure dealing with the appointment of Officers and Managers and not permitting, as I noticed the other day in a prospectus of a new bank in Bombay with a large capital, the appointment of a particular firm as Agents and Managers for a term of several hundred years. A provision of this kind is so ridiculous that it ought to deter the general public from investing a single rupee, but unfortunately in this as in many other countries conditions of management and so forth are not studied by the ordinary investor, and the press as a rule does not keep the public fully informed on such matters.

[27TH JANUARY, 1913.] [*Sir C. H. Armstrong.*]

"A depositors' protection clause, which I understand may be suggested, is to the effect that no pledge charge mortgage or any interest in the moveable or immoveable property of the company can be created when the company has debts without the written consent of the creditors or without paying up those creditors who do not consent.

"Now the object of this clause, if suggested, is to protect imprudent lenders and under certain circumstances to give them security for their advances which at the time they were made they were content not to require; but what would be the position of companies if they could not promptly raise money on mortgage, often for temporary purposes, except with the practical certainty of having to pay off unsecured lenders. I am positive that under such circumstances company management in many cases would be quite unworkable, and I feel pretty certain that before very long it would be absolutely necessary to repeal any clause of this character.

"The question of Managing Agents and similar appointments will no doubt give rise to some discussion, but I submit that if the term 'Managers' is made to include persons actually managing, whether under the control of Directors or not, as also any person, firm or company appointed or acting as Agents of a company, it will provide sufficient protection to the investing public and that any extension regulating in greater detail their status and position would go beyond the scope of the proposed legislation. The Hon'ble Member has made certain suggestions in this matter with which so far as I can judge at the moment I quite agree.

"A clause I should be very glad to see inserted is one relating to company advertisements and to the amount of capital stated which should always clearly indicate the amount paid up, if the authorised or subscribed capital is also stated. I am quite aware that no similar clause exists in the English Act, and the reason probably is, that the need for it has not arisen, but in this country I have noticed in the last few years many advertisements of a very misleading character, and I think it very advisable that this objectionable practice should be stopped. It is a clause relating principally, no doubt, to banking advertisements, and if a Banking Bill is to be introduced later on, a clause of this character should also appear in it; but in the Companies' Bill it is also very desirable; and as this view is very generally held, I hope the Hon'ble Member in charge of this measure will introduce a clause of this nature when the Bill is before the Select Committee.

"Section 142, with reference to Auditors, I thoroughly approve, and regard it as one of the most important sections in the Bill. Here also I admit there is no similar clause in the English Act, but in England, with hardly an exception, shareholders take very good care that a thoroughly qualified Auditor is appointed.

"In India, it is different, but this to a large extent is probably because only a few really qualified Auditors exist, and in taking up the question as is now proposed and by agreeing to grant certificates to suitable men from amongst whom only may Auditors be chosen, the Bill is bringing into existence in this country a profession which is badly needed and which undoubtedly will be of the very greatest value and one of the greatest safeguards in the future. Schools of Accountancy should be started wherever possible, and all help should be given to those who are willing to enter this profession.

"In connection with the winding up of Companies, it should, I think, be enacted that where two or more indebted to each other, or closely connected in business whether by having the same Managing Agents or otherwise, are being wound up, either by the Court or in any other way, the same person shall not be appointed Liquidator for two or more such Companies; the reason for this being that the indebtedness of one Company to another means a clash of interests which only independent Liquidators should be allowed to deal with. I am certainly opposed to suggestions which may be put forward with reference to unduly limiting the powers of a Liquidator appointed by the Court, whose work at all times is subject to the direction of the Court. One sympathises

[*Sir C. H. Armstrong.*] [27TH JANUARY, 1913.]

no doubt with creditors, but it does not follow from this that the view of a majority is necessarily in the best interests of the whole body of creditors; nor do I think it in any way follows that an Advisory Committee would really help a Liquidator who was honestly striving to do his best for the creditors and shareholders of the firm he was winding up. I can well imagine that competent Liquidators would not act under such conditions, and if so, any material restrictions of this kind would probably in practice be very prejudicial.

"The form of balance-sheet subjoined to Table A ought also to receive attention. As it stands it is clearly a copy of an old form, and what is now wanted is information in some respects of a more definite character, though to a large extent this will come more appropriately in a Banking Bill. A point I would, however, particularly direct attention to, is the necessity for a more precise description of the character of the debts for which a company is liable, whether, for instance, they are secured on mortgages or debenture bonds or by a lien or charge on the property or assets of the company, so that it may be known at a glance what property and assets of a company are free and available for the general body of creditors. Information of this kind is very necessary, and should not be objected to by the management of any company. A balance-sheet without giving too much information away should show, as clearly as possible, to an intending investor or depositor the general position of the company, and if it does this a creditor in most cases will only have himself to blame if he takes undue risks. Another point, but this refers perhaps more particularly to banking, is that on the credit side there should be items for debts considered good for which the company holds personal security only and also for which the company holds other security. The word 'security' now-a-days very often means only 'personal', and this is apt to be misleading to the uninitiated. It should, as far as possible, be made perfectly clear whether the security is only a personal one or something more tangible.

"The only other point I need touch on is the omission in the Bill to exempt private companies from filing their balance-sheets, and this should be rectified not only because the exception appears in the English Act, but because a private company which cannot invite the public to subscribe for its shares or debentures is practically nothing more than a partnership concern which has become incorporated as a private limited company to facilitate the arrangement of capital for various reasons, for instance on account of the death or retirement of a partner, etc. It is very advisable, I think, that the formation of these private companies should be encouraged, but if their affairs have to be submitted to the public, there will be less inclination to adopt this system, and the result will be a continuation of privately-owned firms about which it is so very difficult to get any reliable information.

"It may and probably will be argued that the balance-sheets of private limited companies should be filed, but when the alternative is considered, it will, I think, be conceded that the English exemption is preferable. It should also be enacted that there is no restriction on such companies regarding the appointment of Auditors. The matter is one which really concerns only the firms themselves, and it may be taken for granted that they will do what they consider best for the interests and security of their business. This question of the filing of balance-sheets also applies to companies established outside British India, registered for instance, as many of them are at present, in the United Kingdom. No restriction of the kind should be placed on such companies; and on those registered in other countries, it will be sufficient if they file with the registrar under the Indian Act a copy of the balance-sheet required by the law of their country of origin, provided that, in the opinion of the Government of India, the company law of such country is established on a satisfactory basis. The wording in this section, No. 310, 'which establishes a place of business' is perhaps rather vague in its application to this country, for business methods in India differ in many ways from those of Great Britain. This point is one which seems to require a good deal of consideration, and what is necessary is, that the expression 'establishes a place of business in British India' should be defined with necessary limitations.

"To revert again to the subject of private companies, I should be glad to see the inclusion of a provision enabling a public company to become a private

[27TH JANUARY, 1913.] [*Sir C. H. Armstrong; Sir Reginald Craddock.*]

company if a suitable section could be framed; as the Bill stands at present if such a course is to be carried out, it can only be done at the expense of the public company going into liquidation, which in this country it is always desirable to avoid, the public being apt to look upon a liquidation as a sign that the company concerned is unable to meet its engagements.

"These, Mr. President, are the remarks I now wish to offer on the Bill as it stands. It is a piece of legislation which has been needed for a long time, and is all the more necessary now that company promoting is making such strides in this country. If in Select Committee it is carefully borne in mind that Directors, Agents and Managing Agents must not be unduly harassed, the measure no doubt will prove a workable one and of the very greatest value to traders in this Country and to investors here and elsewhere."

The motion was put and agreed to.

INDIAN EXTRADITION BILL.

The Hon'ble Sir Reginald Craddock:—"Sir, in moving to refer the Bill to amend the Indian Extradition Act to Select Committee, I have only a very few remarks to offer. The Bill was introduced in the last Simla Session as a purely formal measure to remove a doubt that had been felt, but was not shared by all High Courts even in India, as to whether, under section 7 of the Indian Extradition Act, the Chief Presidency Magistrate had the same powers to execute warrants received from Political Agents as District Magistrates all over India have. It was not intended to introduce any change in practice, but merely to make it clear that the machinery which applies and has applied to British India generally equally applied to similar cases in the Presidency-towns.

"The Hon'ble Sir Vithaldas Thakersey came up specially from Bombay, however, to represent that the powers which this section would confer on Chief Presidency Magistrates would be open to serious objection in the case of Bombay itself.

"The Hon'ble Member was not able to cite any concrete instances where abuses or hardships had occurred, and it seemed that his apprehensions were rather due to what might occur, and what had not occurred, than to any real experience of the abuses which he feared. But it has been a well-established usage that at a Simla Session, if opposition is raised to any measure which might possibly be thought to bring it into the nature of contentious legislation, that measure is not undertaken or passed into law at Simla. We, therefore, decided to postpone further consideration of the Bill until the current Session at Delhi. During the interval the opinions of Local Governments and Agents to the Governor General and Residents have been obtained. As was expected they are able to show that this particular power has been exercised not only by District Magistrates in India generally, but also by the Chief Presidency Magistrates themselves without any question, and that no cases of hardship or abuse have ever come to their notice. Possibly the Hon'ble Member and any who may have agreed with him were unaware to what extent the action of a Political Agent issuing a warrant under section 7 is guided and controlled by rules that were framed in 1904 for the purpose of carrying out the objects of that section. In these circumstances, the Government do not propose to make any alterations in the amendment that is already before the Council, but they propose that the Bill should be referred to a Select Committee, and that will give the opportunity for any safeguards, if any are possibly necessary, to be examined. I move therefore that the Bill to amend the Indian Extradition Act of 1903 be referred to a Select Committee, consisting of the Hon'ble Mr. Syed Ali Imam, the Hon'ble Mr. Fazulbhoy Currimbhoy Ebrahim, the Hon'ble Nawab Saiyid Muhammad Sahib, the Hon'ble Sir G. M. Chitnavis, the Hon'ble Malik Umar Hyat Khan, the Hon'ble Mr. Arthur, the Hon'ble Mr. Saunders, the Hon'ble Mr. Wheeler, the Hon'ble Sir Henry McMahon, the Hon'ble Rai Sri Ram Bahadur and the mover."

The motion was put and agreed to.

[*Mr. Syed Ali Imam.*] [27TH JANUARY, 1913.]

ADMINISTRATOR GENERAL'S BILL.

The Hon'ble Mr. Syed Ali Imam:—"Sir, I have now to move that the Bill to consolidate and amend the law relating to the office and duties of the Administrator General be referred to Select Committee. Hon'ble Members are aware that the Bill was introduced by me into this Council last September, and I then submitted to the Council the various reasons which have led the Government of India to take up this measure. At that time I also explained the main features of the Bill as also the principles governing it. Since then it has been before the country, and I am gratified to find that on the whole it has been favourably received. The opinions of Local Governments, public bodies and individuals having special knowledge of the subject with which we have been favoured have considerably added to the information in our possession. They will receive every consideration when the Bill is taken up in Committee. I should be taking up the time of Council unduly if I were to attempt to deal with all of them at the present stage, but I would fain refer to a few that appear to involve important questions of principle.

"One of the suggestions is that, as the office of the Administrator General and that of the Official Trustee are generally held by the same person, it is desirable that the law which regulates and prescribes the function of these officers should be combined in a single Act. This suggestion has received the support of no less eminent an authority than the Calcutta High Court. It will be seen from the List of Business that one of the motions standing in my name to-day is to move that the Official Trustee's Bill also should be referred to a Select Committee. The present Bill and that measure have much in common and are closely allied to each other in many respects. In matters of principle and of policy, there is a striking similarity between the two. For this reason the same members have been selected for service in both the Select Committees to report on the two Bills. In these circumstances, it is hoped that the Committees will have every facility for the careful examination of the suggestion to which I have referred.

"Another important point which calls for a careful examination is the question whether the restrictions contained in the Bill as to persons eligible for appointment to the office of Administrator General should be retained or not. The Upper India Chamber of Commerce has put in a plea in favour of the eligibility of business men, such as bankers and chartered accountants. It will be for the Select Committee to consider the suggestion.

"There is a point regarding the fees to be levied in respect of the duties of the Administrator General to which I should like to make a passing reference at the present stage. The Bill as drafted empowers Government to make rules prescribing the fees with the safeguard that in case of estates already in charge of the Administrator General, they shall not exceed those that are paid at present. There is also a clear provision that whatever fees are levied, they shall be prescribed with due regard to the fact that they shall not be in excess of the necessary expenditure which Government will have to incur in giving effect to the Act. In short there is no intention whatsoever to make the fees a source of revenue. A suggestion has, however, been made that a graduated scale of fees should be fixed. As against this the advantages of securing sufficient elasticity to enable Government to make rules to meet special cases arise. I feel sure that the Select Committee will approach this question with an open mind and a due regard to its importance.

"Finally, I may say that modifications in the drafting of clause 58 of the Bill have been proposed by various authorities. That clause empowers the Governor General in Council to constitute new provinces for the purposes of the Act and to appoint separate Administrators General for such provinces. Here again is a matter of much importance that is worthy of receiving a very careful consideration at the hands of the Select Committee.

[27TH JANUARY, 1913.] [*Mr. Syed Ali Imam.*]

"With these few words I move, Sir, that the Bill to consolidate and amend the law relating to the office and duties of Administrator General be referred to a Select Committee, consisting of the Hon'ble Sir Reginald Craddock, the Hon'ble Sir William Vincent, the Hon'ble Mr. Chakravarti Vijiaraghavachariar, the Hon'ble Sir Ibrahim Rahimtoola, the Hon'ble Raja Jai Chand, the Hon'ble Raja Sir Muhammad Ali Muhammad Khan, the Hon'ble Mr. Arthur, the Hon'ble Mr. Walker, the Hon'ble Mr. Wheeler, the Hon'ble Mr. Qumrul Huda, the Hon'ble Mr. Kinney, the Hon'ble Mr. Kenrick, the Hon'ble Pundit Madan Mohan Malaviya and myself."

The motion was put and agreed to.

OFFICIAL TRUSTEES BILL.

The Hon'ble Mr. Syed Ali Imam: "Sir, I now move that the Bill to consolidate and amend the law constituting the office of Official Trustee be referred to a Select Committee. This Bill like the one which has just been discussed was introduced last September and has been before the country since then. It has been equally fortunate in having been well received. I may add that most of the opinions offered are by the same authorities that have criticised the other Bill, and on many points the suggestions made affect both the measures. Some of the common features are the suggestions regarding the amalgamation under a single Act, the eligibility of some business men to the post of an Official Trustee, and the fixing of a graduated scale of fees with all of which proposals I have already dealt in my submissions on the Administrator General's Bill. But apart from these suggestions there are some that have a particular bearing on the functions of the Official Trustee, and I propose to touch upon those which involve important questions of principle.

"Clause 6 (6) of the Bill provides that the Official Trustee shall not act as executor or as administrator of the estate of any person. The Government of Bombay puts forward certain objections; is not in favour of this prohibition, and urges the grant of discretion to the Official Trustee to do so if he thinks fit. The question is an important one and deserves to be examined with some degree of care and circumspection. Similarly, a judicial officer of considerable experience from the Province of Bihar and Orissa is of opinion that the Official Trustee may be permitted to manage property of a religious trust if its objects are mainly of a charitable as distinguished from sectarian nature. Another judicial officer of the same Province thinks that the Official Trustee should be allowed to act as custodian trustee of religious endowments as that would ensure greater security in settling property on religious trusts. These proposals are of considerable magnitude requiring very careful examination in all their bearings. It is indeed very doubtful whether the Government of India are prepared to accept any extensive and important modification of the policy which has hitherto been adopted in regard to such endowments. The provision that the Official Trustee shall be the sole trustee and that his association with any other person as trustee is undesirable has received some adverse criticism. So also there are some other important particulars in which the Bill has been criticised in the opinions that have been received, but I do not think it is necessary to place them all before this Council at present, as they have to be examined and threshed out at the Committee stage of this measure, as it is at that stage that they should be considered in the first instance. I desire, however, to acknowledge with gratitude the assistance which we have received from these criticisms, and to state that, as far as possible, the suggestions will receive the most careful consideration from Government.

"I move, Sir, that the Bill to consolidate and amend the law constituting the office of Official Trustee be referred to a Select Committee, consisting of the Hon'ble Sir Reginald Craddock, the Hon'ble Sir William Vincent, the Hon'ble Mr. Chakravarti Vijiaraghavachariar, the Hon'ble Sir Ibrahim Rahimtolla, the

[*Mr. Syed Ali Imam; Mr. Clark.*] [27TH JANUARY, 1913.]

Hon'ble Raja Jai Chand, the Hon'ble Raja Sir Muhammad Ali Muhammad Khan, the Hon'ble Mr. Arthur, the Hon'ble Mr. Walker, the Hon'ble Mr. Wheeler, the Hon'ble Mr. Qumrul Huda, the Hon'ble Mr. Kinney, the Hon'ble Mr. Kenrick, the Hon'ble Pundit Madan Mohan Malaviya and myself."

The motion was put and agreed to.

WHITE PHOSPHORUS MATCHES PROHIBITION BILL.

The Hon'ble Mr. Clark introduced the Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus, and moved that it be referred to a Select Committee, consisting of the Hon'ble Mr. Syed Ali Imam, the Hon'ble Mr. Monteath, the Hon'ble Sir Charles Armstrong, the Hon'ble Sir G. M. Chitnavis, the Hon'ble Mr. Arthur, the Hon'ble Mr. Carr, the Hon'ble Sir C. P. Lukis, the Hon'ble Mr. Walker, the Hon'ble Mr. Enthoven, the Hon'ble Rai Sitanath Ray Bahadur, the Hon'ble Rai Sri Ram Bahadur and the mover. He said:—"Hon'ble Members who were present in Council last year will remember the circumstances in which this Bill was withdrawn at the end of the Calcutta Session. The Hon'ble Sir Vithaldas Thackersey, whom we all regret to have no longer with us, the Hon'ble Sir Charles Armstrong and other Hon'ble Members objected that insufficient evidence had been laid before Council to justify the prohibition of the manufacture and importation of white phosphorus matches in India. Government were unable to accept this contention. I pointed out how the great majority of the important Governments of the world had found it necessary to prohibit the use of white phosphorus, and how the statistics showed that in those countries which had not prohibited, necrosis was very far from being stamped out. I also showed that other countries with a tropical rainfall, including our own Province of Burma, had proved themselves able to dispense with the white phosphorus match. The Hon'ble Sir Vithaldas Thackersey, however, made a suggestion the reasonableness of which Government at once recognised. He urged that, as the Bill was in any case not to come into force until July of this year and one section not until July of 1914, it would not be unfair that Government should postpone its passage until the present Session. Sir Vithaldas pointed out that this would not necessarily postpone the date on which the law actually came into operation, while it would give more time for the various parties interested to collect further information on the subject. In reply, I expressed on behalf of Government our willingness to agree to this arrangement. At the same time I made it quite clear that Government only agreed to this postponement, on the understanding that the Bill, if passed this Session, should come into force on the dates already specified—that is, that there should be no further delay in respect of stocks accumulated since March last. Sir Vithaldas entirely accepted this understanding, and the Bill accordingly was provisionally withdrawn. In the interval Government have acquired further information bearing on the subject which, for the convenience of Hon'ble Members, I have had printed in the Statement of Objects and Reasons.

"The main head, Sir, under which Hon'ble Members expressed doubts last year was whether the industry of manufacturing matches with white phosphorus was, under modern conditions, any longer a dangerous trade. They admitted, if I understood them correctly, that it had been so in the past and even in the quite recent past, but they contended that, at any rate in the last two or three years, it had been put on quite a different footing by the introduction of automatic machinery, the use of powerful ventilating fans, and strict sanitary control and inspection of the workmen. They swept aside the obvious conclusion to be drawn from the fact that the great majority of the important countries of the world had, either by joining the Berne Convention or on their own initiative, prohibited the use of white phosphorus within their borders. Up to last year, the latest country to take action was Austria in 1909.

[27TH JANUARY, 1913.] [*Mr. Clark.*]

The United Kingdom, Germany, France, Spain, Italy, Denmark, Switzerland, the Netherlands, Russia, Greece, Portugal, the Balkan States, almost all the French, Dutch and British Colonies including some of the self-governing Dominions,--had, in various forms, taken action already. Unless, therefore, we are able to believe that all these countries were acting under a delusion as to the true nature of the industry, it must be assumed that the conversion of this process from the category of dangerous trades, which Hon'ble Members would have us believe has taken place, has been effected since 1909. But is this the case? Up to last year there was a small minority of countries which held out against prohibition and which were cited as proof of the innocent nature of the industry. These included the United States of America, Japan, Sweden and Norway, Belgium and Hungary all countries which manufacture matches on a considerable scale Now, two or more of these nations have joined the list of prohibitory countries. Within a few weeks of our debate on this Bill last March, the American Congress passed a Bill imposing prohibitive taxation on matches made with white phosphorus in their country and forbidding their importation. This Bill received the Presidential assent on April 9th, 1912.* Hungary has also passed prohibitory legislation in the course of the year, leaving only Japan, Sweden and Norway, and Belgium outstanding. If the industry were not still a dangerous one, why should the United States and Hungary have prohibited it? The action of the United States of America is especially significant. In that country, as is well known, the predominant political power rests with the commercial and industrial interests The American Senate has proved itself, time and again, more tender to vested interests probably than any other legislative body in the world. Yet this same Senate has now compelled the match-making businesses of America to scrap their machinery and incur the expense of putting in the new plant required for the manufacture of matches by other processes Americans are not given to importing sentiment into matters relating to business There can be only one possible explanation. It is that all the elaborate precautions have broken down, and the conscience of the American people will not allow this industry to continue longer. The great Diamond Match Factory in Ohio is said to have been one of the finest equipped factories in the world. The most improved automatic machinery was used in it; it was admirably ventilated; the lavatory facilities were excellent; and the Company employed a dentist and a physician to look after the teeth and health of the employés. Yet it has been necessary to put an end to the industry which was conducted in it. The fact speaks for itself and disposes finally of the theory that the use of white phosphorus can now be rendered innocuous The case of Hungary is hardly less notable It is a country* which hitherto has resisted prohibition. It held out when Austria prohibited the use of white phosphorus in 1909. Yet in Hungary, as in America, the irresistible logic of facts has won the day. I will not weary Council with a recital of the other information we have collected in relation to other non-prohibitory countries It is printed in the prefatory Memorandum, and Hon'ble Members have no doubt read it for themselves I will only remark that it is very far from bearing out the contention that the factories in these countries are immune from necrosis To one significant fact, Sir, I would call especial attention. Both in Sweden and Norway, on two separate occasions, the factory inspectors have announced the extinction of the disease. In each case it has shortly afterwards re-appeared. The fact is that there is only one method by which it can be stamped out, and that is by prohibiting the use of white phosphorus altogether.

"It will probably, however, be objected that, whatever may be the experience of other countries, factories in India which use white phosphorus, enjoy an apparent immunity from necrosis. We have, no doubt, an absence of recorded cases, but I think I can show that the immunity which this absence would appear to indicate, is almost wholly illusory. Let Council consider what a genuine immunity would imply. Whatever difference of opinion there may be as to the degree of risk involved in the use of white phosphorus, one point at least is universally conceded--namely that it is essential in order to minimise the dangers

[*Mr. Clark.*] [27TH JANUARY, 1913.]

of its employment to adopt elaborate automatic machinery, to enforce strict sanitary regulations, and to have frequent and thorough medical inspection. I have already referred to the elaborate precautions taken in American factories, and similar methods are employed in Sweden and Norway, and Belgium. Now, in India, neither the perfection of machinery nor sanitary control has been carried to anything approaching the same point. Yet the result is an apparent immunity. Are we then to hold that the ordinary laws of nature have become inverted, and that the degree of risk varies with the amount of precaution taken and not inversely to it—or in other words, that the less precaution you take, the less is the risk of contagion? For that, Sir, is what it amounts to, if we are to believe that Indian factories are practically immune from infection while in the United States, to take one example, all the skill and intelligence which has been brought to bear on preventive measures have only resulted in so many cases of necrosis that it has become necessary to tax the use of white phosphorus out of existence. No one could possibly maintain such a theory. The true explanation is simple and obvious enough. The very fact of strict sanitary measures being taken involves, when they fail, detection of their failure. Where the efforts to prevent infection are less vigorous and the control is less stringent, the means of detecting disease are proportionately less efficient. In England itself, the campaign against the use of white phosphorus was much hampered in its commencement by the difficulty of obtaining evidence. Naturally the difficulty must be much greater in India. We have here a more floating factory population who, if they are ill, simply desert the factory and return to their homes; we have a far smaller and far less organised industry. We have no such perfected system of medical inspection as has been imposed on the match-making industry in other countries. In a western country, the operatives now-a-days are thoroughly alive to the nature of the disease; they are ready to complain and demand compensation, and thus aid in its detection. Nothing of this kind, of course, would happen in India, where the workmen could not be expected to have sufficient knowledge to trace the disease to its source. There is ample evidence now in the recent action of the United States and Hungarian Governments that the most elaborate preventive measures have broken down. Can we possibly rest easy that, with our far more imperfect methods, which affect detection as well as prevention, the mere absence of recorded cases is a real guarantee of immunity? No one, I suppose, would contend in so many words that white phosphorus, a deadly poison in the west, becomes an innocent component of manufacture in the east. Yet we are in effect committed to such a paradox, if we are to believe that Indian match factories, less well regulated, less well equipped than those of Europe and America, are really immune from necrosis. It has been urged that Government should delay action until some number of well-established and authenticated cases of necrosis have occurred in India. This seems to me very extraordinary doctrine. It means in plain, unvarnished language, a purely gratuitous sacrifice, if not of human life, at least of human health and welfare. There are two ways, Sir, of acquiring knowledge: one by personal experience, the other by benefiting from the experience of others. In this imperfect world, where experience is so often synonymous with suffering, there is in most cases everything to recommend the latter. Especially is it the duty of Government to adopt it, when it is a question of protecting those for whom they are responsible from the infection of a terrible disease.

"We have then, Sir, clear and convincing evidence of the failure in other countries of all efforts to make the industry a safe one by regulation: we have further the certainty that the same causes must produce the same results in India. Against these motives for prohibition, there must be set whatever measure of inconvenience the prohibition may cause to the lower classes, especially in agricultural districts, who have become accustomed to the use of these matches—inconvenience which, it was urged last year, might amount to positive hardship during the rains and in the damper parts of India. Clearly this inconvenience—or hardship if you like—is not susceptible of exact measurement. But I have had some information collected which at any rate throws some light on the subject. We have obtained figures from the Indian

[27TH JANUARY, 1913.] [*Mr. Clark.*]

Custom houses which show the proportion borne by white phosphorus matches to the total imports of matches at each of the principal ports. The results are interesting. The figures show that the proportion of strike-any-where matches imported was, in round figures 75 per cent. at Madras, 60 per cent. at Bombay, 50 per cent. at Karachi, 25 per cent. at Calcutta, and *nil* at Rangoon. Now of the areas served by these ports clearly one of the dampest is that served by Calcutta including, as it does, Assam, which boasts of some of the heaviest rainfall in India, and the waterlogged districts of Eastern Bengal. Yet the proportion of white phosphorus matches imported at Calcutta represents only 25 per cent. of the total imports at the port, while at Karachi, which feeds the rainless plains of the Punjab and the North-West, the proportion is 50 per cent. Again the proportion at Bombay, which has for its hinterland the area of heavy rainfall in the Western Ghats, is but little in excess of that in Karachi. I venture to think, Sir, that there is very little justification in these figures for establishing a ratio between rainfall and the demand for matches made with white phosphorus. To my mind it is much more a question of custom, based on the white phosphorus match having been the first in the field, than of any absolute necessity. The change will cause some inconvenience, no doubt, but not hardship in the sense which was urged last year. I referred just now to the fact that no strike-any-where matches are imported at Rangoon. That port stands on a different footing from the others owing to white phosphorus matches having been prohibited in Burma since 1890, so that the question of personal taste does not come in. But this prohibition, which has lasted for so long, is a very significant fact; and I confess I cannot understand how any one can seriously urge that these matches are a necessity of life in a damp climate when the dwellers in the swamps of the Irrawaddy delta or the rain-swept jungles of Upper Burma, have managed perfectly well without them for the last 23 years. The Government of Burma a few years ago were invited in another connection to express their opinion on this subject. They replied that the exclusion of non-safety matches from the Province had caused no public inconvenience and had not been received by the public with any protest. Why should what is possible in Burma be impossible in Bombay? We had no answer to that question last year, for the best of all reasons, that there is no answer. If all that is wanted is a strike-any-where match, so that the raiyat may continue to follow the practice to which he is said to be addicted on the Bombay side, of carrying a few loose matches in his turban instead of a whole box, I think there is very little doubt that it will be forthcoming. Any number of brands of strike-any-where matches made without white phosphorus are now on the market. The figures quoted in the Statement of Objects and Reasons show that out of 271 brands recently tested at the English Custom houses, only 11 were found to contain white phosphorus. If the safety match does not achieve general popularity, I venture to prophesy that a strike-any-where match manufactured without white phosphorus will very soon appear and capture the Indian market.

"It is an admirable thing, Sir, to wish to save the raiyat from all possible hardships, but it is the duty of Council also to weigh in the balance the price which may have to be paid for his convenience. I cannot help thinking that, if Hon'ble Members knew more clearly the nature of the dangers to which those engaged in this industry are exposed, they would have no further hesitation about supporting this Bill. It is not a pleasant subject, nor have I any desire to shock Council with physical horrors; but after all this is a most important factor in the case, for it is precisely owing to the terrible effects of necrosis that one by one the vast majority of the greater nations of the world have decided to extirpate the use of white phosphorus in the manufacture of matches. The disorder is trifling in its beginnings and not easily distinguished from other less pernicious affections of the teeth or jaw. But as it develops, the gums fall away; the teeth become loose and drop out; portions of the jaw decay and either break off of themselves or have to be removed by the surgeon's knife. The patient is left horribly and permanently disfigured. Usually, no doubt, he recovers his health, but the risk of returning to work in a match factory is or should be prohibitive—and he has to seek

[*Mr. Clark; Sir C. H. Armstrong.*] [27TH JANUARY, 1913.]

other employment with the handicap of a repulsive disfigurement upon him. I received recently from Vienna photographs of necrosis patients who had passed through the hospital there, and if any Hon'ble Member has need of further witness, I shall be glad to show them to him. They exhibit the faces of men and women, scarred, brutalised, barely human And all this suffering is incurred, not, which alone could justify it, for some high object of human welfare, as when men in pursuit of knowledge risk and often fall victims to some horrible disease, but simply and solely for the production of an article which is convenient no doubt, but which is in no sense a necessity, and for which adequate and efficient substitutes exist I cannot believe, Sir, that, knowing these things, Council will be content that Indian operatives should be exposed to this contagion for so trivial and unjustifiable an end I go further. I am confident that they would wish India to take her part in aiding other nations to put an end to this industry in their lands. Ours is one of the few markets left to bolster it up Some countries, such as Australia, have prohibited white phosphorus matches although there is no manufacture in their own borders and their own people are not affected. In India, we have the double motive Whatever degree of immunity our factories may be thought to enjoy at present it cannot last for long You cannot escape from inexorable laws of cause and effect. These are the reasons, Sir, which have led Government to wish that India should join the Berne Convention I do not regret the delay caused by the postponement of this measure from last year, since its only result has been greatly to strengthen the case for legislation, but the time has now come when it must be passed into law. I beg, therefore, to re-introduce the Bill."

The Hon'ble Sir C. H. Armstrong :—" Sir, this question has already been discussed more than once in this Council, and on this occasion I have only a very few remarks to offer. The Bill comes before us again in its original form, but with a full Statement of Objects and Reasons which I have perused with very great interest. When the Bill was first introduced in September, 1911, I contended that, owing to vastly improved machinery in Norway and Sweden, from which countries India draws its supplies of these matches from Europe—the disease of necrosis has been almost stamped out. In March last, I gave some figures in support of this statement. From the information that we have now before us, it appears that in nine years in Sweden the number of admitted cases was less than two per annum, and that in Norway where there are, I admit, a less number of workers, there were two cases in three years. Now the American figures, I admit, are not so favourable, but if I am correctly informed, the match that has lately been prohibited in America differs in some respects from the match which this Bill asks us to prohibit as it is made very largely by hand Now, that there should be any risk of disease in this or in any other industry, is of course very much to be regretted and I do regret it. But I think that after all the case of India should be considered mainly from the point of view of Norway and Sweden mainly from the figures that we have before us for Norway and Sweden— which perhaps do not show that the risks incidental to this industry are any greater than the risks in other industries, notably those where lead and arsenic are employed, and where workers are subjected to risks fully as great as those to which the workers in match factories in Norway and Sweden are now exposed. If, however, notwithstanding this, this Bill should become law, I can only hope that at no very distant date, a 'strike-any-where' match will be made to suit the needs and climate of this country, at a cost which will not be greater than the price of these matches which have been bought so largely by agricultural and other labourers in this country for a great many years. There is one alteration I would ask the Hon'ble Mr. Clark to make in this Bill, and that is to extend the date by 12 months. I am quite well aware of the understanding that was arrived at in March last when this question was postponed for further consideration, and if this point had been realized by those who are engaged in the trade, I would not of course have referred to it. I find, however, on making inquiries at the ports that merchants had not fully realized that this understanding had been arrived at, and I am told that the usual contracts for a year or more have already been made. It would therefore be a very great convenience to all concerned if the date mentioned in the Bill

[27TH JANUARY, 1913.] [*Sir C. H. Armstrong; Sir C. P. Lukis; Mr. Clark.*]

could be extended by 12 months; and in the meantime, I can only hope that some suitable match will be made to get over the present difficulty."

The Hon'ble Sir Charles Pardey Lukis:—"Sir, I should like, with your permission, to make a few remarks on the medical aspects of this Bill. I can fully confirm all that has been said by the Hon'ble Member in charge of the Bill as regards the impossibility of enforcing in India that strict observance of personal hygiene or of securing that skilled attention which is necessary if the manufacture of white phosphorus matches is to be carried on with safety. It must be remembered, moreover, that the mere fact that cases of Phossy jaw have not been reported in this country does not justify our holding that the disease does not actually exist. It is quite possible that without any wish for or attempt at concealment such cases may have escaped notice. The so-called 'Phossy jaw', which the Hon'ble Member has described to you, is merely a severe form of necrosis. Now necrosis of the jaw is by no means an uncommon disease in India. For instance, I find from the dispensary reports that during 1912 in the districts in which at the present moment match factories are working, eight cases of necrosis of the jaw were treated, namely, three in Ahmedabad, four in Belgaum, and one in Dharwar. There is no evidence to connect these cases of necrosis of the jaw with the match-making industry, but I submit that for two very good reasons such connection might exist without having been discovered. In the first place, the Indian labourer knows nothing whatever about Phossy jaw, and it is extremely unlikely that he would ever associate the disease from which he is suffering with the occupation in which he is engaged; and secondly, owing to the fact that the match-making industry is now in its infancy, it is extremely unlikely that the medical officer would make any inquiries on this point. For these reasons, therefore, and in view of the extreme difficulty, if not the impossibility, of securing adequate safeguards, I am very strongly of opinion that from the point of view of the health of the community, the case ought to be taken in hand now, and that we ought not to wait till the danger assumes alarming proportions."

The Hon'ble Mr. W. H. Clark:—"Sir, there is only one point I need refer to, and that is, the suggestion made by the Hon'ble Sir Charles Armstrong that we should extend the date of operation of this Bill by 12 months. I shall be very glad to take what he has said into consideration before we go into Committee. The matter is one on which no doubt he will not expect me to make any statement now, but Government will consider it and the point can be discussed in Committee."

The motion was put and agreed to.

The Council adjourned to Monday, the 17th February, 1913.

W. H. VINCENT,
Secretary to the Government of India,
Legislative Department.

DELHI;

The 31st January, 1913.

Appendix A.

University.	Honorary Fellows under Section 13 (1), Act VIII of 1904.					Honorary Fellows nominated by His Excellency the Chancellor under Section 13 (2) of Act VIII of 1904.					*Ex-officio* Fellows under Section 5 of Act VIII of 1904					Ordinary Fellows in the Senate. Nominated.					Ordinary Fellows in the Senate. Elected.					Grand Total of ordinary Fellows in the Senate.	Members of the Syndicate. *Ex-officio*					Members of the Syndicate. Elected.					Grand total of members of the Syndicate.
	Europeans.	Hindus.	Muhammadans.	Other Indians.	Total.	Europeans.	Hindus.	Muhammadans.	Other Indians.	Total.	Europeans.	Hindus.	Muhammadans.	Other Indians.	Total.	Europeans.	Hindus.	Muhammadans.	Other Indians.	Total.	Europeans.	Hindus.	Muhammadans.	Other Indians.	Total.		Europeans.	Hindus.	Muhammadans.	Other Indians.	Total.	Europeans.	Hindus.	Muhammadans.	Other Indians.	Total.	
Calcutta University	6	26	11	4	47	...	3	..	..	3	9	...	1	...	10	41	27	6	3	77	4	13	..	3	20	97	1	1	..	...	2	6	7	...	2	15	17
Madras University	46	30	6	...	82	...	...	..	..	..	5	1	...	...	6	44	26	3	...	73	5	15	..	...	20	93	2	...	...	..	2	8	2	...	...	10	12
Bombay University	25	45	9	39	118		...	..	..	..	5	1	...	...	6	41	16	7	16	80	2	10	1	7	20	100	2	..	..	..	2	6	2	1	4	13	15
Punjab University	23	10	9	...	42	..	..	..			3	3	3	...	9	26	19	11	4	60	2	8	4	1	15	75	2	..	..	..	2	7	4	2	2	15	17
Allahabad University	22	17	6	1	46	..	1	..	...	1	4				4	39	7	13	1	60	12	3	..		15	75	2	1	..	..	3	11	3	1	...	15	18
TOTALS	122	128	41	44	335	..	4	..	..	4	26	5	4	..	35	191	95	40	24	350	25	49	5	11	90	440	9	2	...	...	11	38	18	4	8	68	79

SUPPLEMENT TO

The Gazette of India

No. 5.} DELHI, SATURDAY, FEBRUARY 1, 1913.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 30th January 1913, based on the Indian Daily Weather Reports of the period.

1. A disturbance appeared in Persia on the 25th and travelled eastwards, but gave no precipitation of importance in northwest India. It however occasioned slightly unsettled weather in the central parts of the country, and a few falls of rain occurred in Central India East and in Chota Nagpur and the adjoining districts.

Some little rain also fell in Burma, Assam and the south of the Peninsula, but on the whole weather was dry throughout the week.

2. *Burma.*—Local showers occurred in the Bay Islands and south Tenasserim, and on the 29th light rain fell at a few places in the northern half of the province.

Northeast India, including Orissa.—Sibsagar, Balasore, Chaibassa and Ranchi had light falls of rain.

The United Provinces, Central India and the Central Provinces.—Light rain fell at Sutna on the 28th and at Jubbulpore on the 29th.

Northwest India.—Light precipitation occurred at Srinagar and Dras.

The Peninsula.—Nagapatam, Tinnevelly and Kodaikanal had light rain on the 24th.

3. The chief daily falls were as follows :—

January 25th, Mergui 1·00″.
" 27th, Port Blair 0·50″.
" 28th, Sutna 0·36″.

4. The rainfall of the week was in excess in the Bay Islands and normal in Burma and Central India East. No rainfall usually occurs at this time of year in Gujarat, Central India West, Berar, the Konkan, the Bombay Deccan, Hyderabad and the Madras Deccan; in the rest of the country the week's rainfall was in defect.

The seasonal rainfall up to date is more than 20 per cent. in defect in almost every division. The only exceptions are Upper Burma, Kashmir, Baluchistan and Malabar where it is practically normal, and Gujarat where the absence of rainfall is the normal feature of the season.

Division.	Rainfall data for week ending on 30th January 1913.			Rainfall data from 29th November 1912 to 30th January 1913.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Last week.
1	2	3	4	5	6	7	8	
Bay Islands	0·8	0·2	+0·6	3·4	8·8	— 5·4	— 61	— 70
Lower Burma	0·1	0·1	0	0·2	0·4	— 0·2	— 50	— 67
Upper Burma	0·1	0·1	0	0·4	0·4	0	0	0
Assam	0·1	0·3	—0·2	0·5	1·1	— 0·6	— 55	— 50
Bengal	0	0·2	—0·2	0	0·4	— 0·4	—100	—100
Orissa	0·1	0·2	—0·1	0·1	0·9	— 0·8	— 89	—100
Chota Nagpur	0·1	0·2	—0·1	0·1	1·0	— 0·9	— 90	—100
Bihar	0	0·2	—0·2	0	0·5	— 0·5	—100	—100
United Provinces, East	0	0·3	—0·3	0	1·0	1·0	—100	—100
United Provinces, West	0	0·4	—0·4	0·1	1·6	— 1·5	— 94	— 92
Punjab, East and North	0	0·4	—0·4	0·2	2·1	1·9	— 90	— 88
Punjab, South-west	0	0·2	—0·2	0	0·9	— 0·9	—100	—100
Kashmir	0·1	1·0	—0·9	4·5	4·6	0·1	— 2	+22
N.-W. Frontier Province	0	0·4	—0·4	0·1	1·4	— 1·3	— 93	— 90
Baluchistan	0	0·4	—0·4	2·5	2·5	0	0	+ 19
Sind	0	0·1	—0·1	0	0·3	— 0·3	—100	—100
Rajputana, West	0	0·1	—0·1	0	0·5	— 0·5	100	—100
Rajputana, East	0	0·1	—0·1	0·1	0·6	— 0·5	— 83	— 80
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0	0	0	0·4	— 0·4	—100	— 100
Central India, East	0·2	0·2	0	0·3	1·3	— 1·0	— 77	— 91
Berar	0	0	0	0	1·0	— 1·0	—100	—100
Central Provinces, West	0	0·1	—0·1	0·1	0·9	— 0·8	— 89	— 87
Central Provinces, East	0	0·2	— 0·2	0	0·8	— 0·8	—100	—100
Konkan	0	0	0	0	0·2	— 0·2	—100	—100
Bombay Deccan	0	0	0	0	0·4	— 0·4	—100	—100
Hyderabad, North	0	0	0	0	0·3	— 0·3	—100	—100
Hyderabad, South	0	0	0	0	0·3	— 0·3	—100	—100
Mysore	0	0·1	—0·1	0	0·9	— 0·9	—100	—100
Malabar	0	0·1	—0·1	1·9	1·9	0	0	+6
Madras, South-east	0	0·2	—0·2	2·7	6·2	— 3·5	— 56	— 55
Madras Deccan	0	0	0	0	0·9	— 0·9	—100	—100
Madras Coast, North	0	0·1	—0·1	0	2·0	— 2·0	—100	—100

G. C. SIMPSON,
for *Director General of Observatories.*

Dated 30th January 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 25th January 1913.

Burma. There was no rain during the week. Harvesting of winter rice is nearly finished. Threshing and winnowing are advancing. Agricultural operations for spring rice and miscellaneous crops are progressing. The condition of standing crops is good. Fodder and water are sufficient. The price of unhusked rice has fallen slightly in Rangoon.

Assam.—The weather is seasonable. Slight rain fell in places. Harvesting of winter rice is over and the outturn is good. Gathering of mustard and pulses, crushing of sugarcane, plucking of tea and picking of cotton are going on. Transplanting of spring rice is proceeding. Winter potato in the Khasi and Jaintia Hills has been harvested and land is being prepared for summer potatoes. Prospects of standing crops are good. Fodder is scanty in the Surma Valley. The price of common rice is stationary. Cattle disease prevails in three districts.

Bihar and Orissa.—During the week there was no rain throughout the Province. The weather was seasonable. Harvesting of paddy is over and threshing still continues in some districts. Pressing of sugarcane is in progress. Standing spring crops and vegetables are doing well. The average price of common rice is almost stationary. The condition of cattle is good. The supply of fodder and water is sufficient. Agricultural prospects in the Feudatory States of Orissa are on the whole good.

United Provinces.—With the exception of light rain in the Himalayan and western submontane districts the week has been rainless. Rain is urgently needed in the whole of the western submontane tracts, the Upper Doab and most of the Central Doab. It is also needed in the hills and in Rampur. In Sitapur, Pilibhit and Cawnpur and in the uplands of Mirzapur, slight damage by frost is reported. The condition of standing crops is so far good. Sugarcane is being pressed and the spring crop irrigated. Fodder and water are sufficient. In Mirzapur there are 1,060 persons working on test works, 8,332 on ordinary canal works and 948 on waterworks, while in the Chakia district of the Benares State there are 1,347 persons on regular works and 550 on gratuitous relief. Cattle disease continues in the hills and in Bundelkhand and is sporadic in nine other districts. Prices show a tendency to rise in the west. Elsewhere prices are stationary.

Punjab. The weather was dry except in parts of Hissar, Ambala, Sialkot and Rawalpindi where slight rain has fallen. Rain is urgently wanted everywhere. Pressing of sugarcane and harvesting of *toria* continue with outturn average to good. The condition of irrigated spring crops is generally average to good but unirrigated crops are suffering in most districts for want of rain. Sowings of extra spring crops have commenced. Cattle are generally healthy but fodder is becoming scarce except in the Ambala division. Prices remain high.

North-West Frontier Province.—No rain fell except slight showers in the Marwat tahsil in the Bannu district. Rain is badly wanted throughout the Province. The weather is cool and at times cloudy. The condition of standing crops is generally fair on irrigated but poor on unirrigated areas. Pressing of sugarcane is in progress and the outturn is normal. Planting of sugarcane has commenced in the Bannu district. The condition of cattle is good. Fodder and water are scarce in Dera Ismail Khan and generally sufficient elsewhere. Prices are high and rising.

Jammu.—The rainfall during the week was average in some tahsils and slight in others. Prices are fluctuating. Wheat sells from 8 to 16 and maize from 13 to 25 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in the Riasi tahsil. Fodder is insufficient in some tahsils.

Kashmir.—It rained twice during the week. The rain was beneficial to crops. Operations for spring crops are in progress. Prices are unchanged. Cattle disease prevails in the southern parts. Fodder is average.

Rajputana.—The weather was clear and cool. Slight rain fell in Bikaner. Rain is badly wanted in some places in the eastern States. Spring crops are being irrigated and are doing well. Prospects are generally fair. Cattle are generally in good condition. Fodder and water are sufficient. Prices are generally high and steady.

Central India.—The weather is cool and occasionally cloudy. The unusual cold of last week did some damage to gram and linseed and to the final picking of cotton. The wheat crop is however in excellent condition. Cattle disease prevails in parts of Gwalior, Indore, Bhopal and Bhopawar. The fodder supply is ample. Prices are normal in Bhopal, above normal in Baghelkhand and steady elsewhere.

Central Provinces.—The weather has been cool and occasionally cloudy. Threshing and winnowing of autumn crops are approaching completion. Picking of cotton still continues in several districts. Prospects of spring crops are generally favourable. The supply of fodder and water is adequate. Cattle are in good condition. *Juar* in Chhindwara has fallen by 2½ seers per rupee. Elsewhere prices are almost steady.

Feudatory States.—The condition of spring crops is generally satisfactory. Rice fell by 2 seers per rupee in Udaipur.

Bombay.—Standing spring crops are generally in good condition except for slight damage by frost in Larkana and by cold winds in Kolhapur. Crops are withering in parts of West Khandesh, Ahmednagar and Sholapur. Cotton is withering in parts of Bijapur. The crop is suffering from cold winds in Belgaum. Picking continues in parts of Sind, Gujarat, Kathiawar and Rewa Kantha. The fodder supply is deficient in parts of Ahmednagar and Sholapur. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. Stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of Ahmedabad, West Khandesh, Ahmednagar and Bijapur. Prices are high and stationary. The public health is generally good. Distribution of *takavi* continues. Grain stocks are sufficient. Emigration continues from Ahmednagar. The numbers on relief for week ending the 25th January in tracts where famine has not been declared were :—on gratuitous relief in the Deccan 13,531.

Hyderabad.—There was no rain during the week. Picking of autumn cotton continues. Spring crops are generally fair to good except in parts of the Aurangabad, Bir and Usmanabad districts. The cotton crop is not so good as was anticipated. In parts of Raichur castor seed is being picked. Other oil crops are light this year. Late rice is being sown and the crop is being weeded and irrigated in parts. Germination is satisfactory. Distribution of *takavi* continues. The health of cattle is good. Cattle disease prevails in 7, fodder scarcity in 13 and water scarcity in 6 talukas. Prices :—Wheat 6, coarse rice 5¼ and *juar* 10¾ seers per rupee. White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest 24 seers in Adilabad.

Mysore.—Prices of food grains are generally steady. Markets are well supplied. Harvesting operations are in progress with outturn fair to normal. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Reaping of rice and picking of coffee continue. Prices of food grains have fallen slightly. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—Light rain fell in Ramnad and Tinnevelly. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding in parts with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are stationary.

Nepal.—*Report for the quarter ending 15th January 1913.*—The rainfall for the period was 2·50 against 3·07 for the corresponding period of last year.

October and November 1912.—Millet and autumn rice were harvested and the outturn was good. Peas and wheat were sown. Oranges began to ripen in Nepal and in the hills.

December 1912.—The orange crop was gathered and the outturn was fairly good. The first crop of potatoes was dug up and the outturn is stated to be normal. Sowing of winter vegetables began in the Valley.

January 1913.—The standing spring crop is doing well and lands are being prepared for the sowing of the second crop of potatoes.

The health of livestock is reported to be good. The market is well stocked and prices of food grains continue normal.

E. D. MACLAGAN,

Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE SECOND HALF OF DECEMBER 1912 OF:

RICE
WHEAT AND FLOUR
BARLEY
JAWAR
BAJRA
RAGI
KANGNI
MAIZE
GRAM
ARHAR DÁL
OATS
COTTON SEED
LINSEED
MUSTARD AND RAPESEED
SESAMUM (*Til or jinjili*)
GHI
SUGAR RAW (*Gúr*)
SALT
TOBACCO
TURMERIC
GRASS AND STRAW
JAWAR STALKS
BHUSA (WHITE)
BRAN
SHEEP AND BULLOCKS
KEROSENE OIL

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBE

DISTRICTS	RICE. UNHUSKED		RICE. HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		BAJRA		RAG
	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912
Burma*—															
Tenasserim—															
Mergui	...	...	38·55	53 33	...	..	...	...	...	...	...	...	...	...	...
Tavoy	...	...	39·26	36·78	...	...	...	...	...	...	...	...	...	...	...
Moulmein and mherst	...	...	45·71	42 95	55·65	55·65	...	...	...	...	...	...	...	...	...
Pegu (deltaic)—															
Rangoon	...	...	48·12	49 23	50·39	40	...	...	...	...	...	...	...	...	...
Maubin	...	...	45·71	57·14	.	...	...	...	...	...	...	...	..	...	...
Bassein	...	...	44·44	59·81	...	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	...	38·1	55·17	67·37	56·14	...	...	...	...	...		...	...	...
Toungoo	...	...	40	..	...	..	...	...	..	.	...	...	...	...	...
Upper Burma—															
Mandalay	...	...	45·71	43·84	45·07	38·79	...	...	...	..	...	..	...	...	...
Pakókku	...	...	48·85	45 71	...	...	...	...	...	...	22·38	22·38	...	...	...
Arakan—															
Akyab	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
Assam*—															
Surma—															
Balaganj (Sylhet)	17·5	20	32·5	37·5	..	...	...	...	...	...	...	...	...	...	...
Brahmaputra—															
Goálpára	20	15	35	33·75	...	...	...	...	...	...	...	...	...	...	...
Gauhati	22·5	15	32·5	5	...	...	...	...	...	.	...	...	...	...	...
Bengal*—															
Eastern—															
Chittagong†	...	...		32·5	...	...	...	...	. .	...	...	...	...	...	...
Dacca	...	...	3·75	38·75	50	37·5	...	...	...	22·5	...	...	...	...	...
Deltaic—															
Calcutta	...	...	50	47·5	37·5	37·5	...	...	27·5	30	35	...	32·5	...	...
Western—															
Bardwan	...	...	44·37	0·78	...	...	...	...	...	...	...	...	...	...	...
Midnapur	...	...	33·75	33·75	...	...	...	...	...	...	...	...	...	...	...
Northern—															
Pabna	23 33	...	43·12	33·12	...	...	. .	...	...	...	..	...	...	...	...
Rangpur	20	...	45	34·37	40	40	..	...	..	.	..	...	...	..	...
Bihar and Orissa*—															
Bihár, north—															
Bhágalpur	...	...	37·5	35	35	31·25	...	...	28·75	21·87	...	...	..	...	...
Muzaffarpur	...	...	50	40	36·25	33·28	...	...	25	20 94	...	...	...	...	...
Bihár, south—															
Patna	...	...	40	28·7	29 53	24·37	...	...	25	18·44		20	...	20	...
Orissa—															
Cuttack	...	...	39 53	35·16	38 07	33·75	...	...	...	...	...	...	...	...	...
United Provinces—															
(a) AGRA—															
Eastern—															
Benares	24 17	18 85	49·48	4 ·	31·67	30·36	38·33	38·59	26·51	20·99	...	...	25·31	...	...
Central—															
Cawnpore	21·56	23·54	50	42·08	33·12	31·98	37·5 and 40	36·35	23·75	24·22	23 12	20	25·62	24·63	...
Jhánsi	...	...	48·44	48·12	34·06	32 66	..	..	22·86	22·19	22·86	23·12	28·59	20·25	...
Western—															
Meerut	...	...	53·28	47·03	32·33	30·16	38·12	33·91	25·78	25·31	22·19	...	26·56	24·22	...
Agra	53·33	47·08	57·24	53·33	33·33	31·98	42·03	42·08	25·78	25·78	2 ·27	23 54	25 78	27·6	...
Submontane, west—															
Shahjahánpur	25	19·87	...	...	21·25	27·5	35·31	...	23·75	21·25	22·5	18·75	22·81	21·87	...
(b) OUDH—															
Southern—															
Lucknow	...	...	44·13	43·23	31·98	39·21	37·97	39·06	24·22	22·86	20	20		22·24	...
Northern—															
Fyzabad	24·37	20·62	46·09	44·37	31·87	30	...	...	25	20·94	18·75	...	26·56	...	...

* The figures under "Rice, husked" represent the prices of common rice

† Figures not reported yet

[illegible]he figures state prices in rupees per ten maunds)

RAGI	MAIZE		GRAM		ARHAR DAL		OATS		COTTON SEED		LINSEED		MUSTARD AND RAPESEED		DISTRICTS
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	
															Burma—
															Tenasserim—
...	...	...	...	...	...	...	...		...	...	...	...	...	...	Mergui
...	...	...	61·54	57·14	...	...	...	...	...	...	...	...	...	...	Tavoy
...	...	...	40·76	40·76	50	50	...	...	...	...	...	...	...	...	Moulmein and Amherst
															Pegu (deltaic)—
[illegible]	...	...	36·16	39·26	48·12	42·11	...	.	...	...	...	...	...	...	Rangoon
...	...	25	51·61	50	51·61	51·61	...	...	..	...	...	...	...	...	Maubin
...	...	...	47·06	48·48	...	..	...	...	...	...	...	...	...	...	Bassein
															Pegu (inland)—
...	...	..	49·61	40	52·46	51·24	...	..	...	...	...	...	...	...	Henzada
...	...	...	..	...	...	...	...	...		..	...	...	.	...	Toungoo
															Upper Burma—
...	19·34	..	31·84	30·62	51·61	45·07	55·65	65·98	...	...	...	...	..	.	Mandalay
...	...	...	34·41	34·41	...			..	..	..	...	...	...	...	Pakokku
															Arakan—
...	...	...	44·44	44·44	57·14	57·14	...	..	...	...	...	..	...	...	Akyab
															Assam—
															Surma—
...	...	...	...	...	55	...	..	...	..	...	...	...	...	...	Balaganj (Sylhet)
															Brahmaputra—
..	...	...	...	...	...	...	...	...	...	...	...	...	55	60	Goálpara
...	...	...	..	...	...	...	..	.	...	...	...	90	61·25	57·5	Gauhati
															Bengal—
															Eastern—
...	...	...	..	27·5	.	50	...		...	...	...	...		60	Chittagong
...	...	...	...	35	45	45	...	...	...	...	...	...	80	...	Dacca
															Deltaic—
[illegible]	27·5	...	31·25	27·5	40	38·75	25	25	...	...	60	70	70	57·5	Calcutta
															Western—
...	...	...	27·5	27·5	40	37·5	...	...	...	...	...	...	60	70	Bardwan
...	...	...	...	...	.	...	...	[illegible]	...	...	55	95	62·5 and 80	70 and 77·5	Midnapur
															Northern—
...	...	...	...	26·25	..	...	...	...	...	...	...	...	66·67	72·5	Pabna
...	...	...	...	27·5	35	35	...	...	...	...	...	...	70	67·5	Rangpur
															Bihar and Orissa—
															Bihar, north—
...	19·69	21·87	29·06	22·5	45	36·25	23·75	22·5	...	...	72·5	80	52·5 and 62·5	5[illegible]·75 and 60	Bhágalpur
15·94	23·44	15·06	26·56	22·19	36·25	36·25	26·56	19·06	...	...	...	...	...	...	Muzaffarpur
															Bihar, south—
18·12	21·41	16·56	26·56	18·12	33·28	29·37	...	20	...	...	55	90	65	60	Patna
															Orissa—
...	...	...	38·07	33·75	50·78	33·75	35·62	27·66	...	...	...	...	76·15	67·5	Cuttack
															United Provinces—
															(a) AGRA—
															Eastern—
...	22·13	...	24·63	19·84	33·33	30·36	...	...	...	...	...	86·25	55·78	51·2	Benares
															Central—
...	20	20·52	25	21·04	23·75	27·55	32·66	...	20	23·51	51·61	76·2	57·5	61·56	Cawnpore
...	...	20·47	23·23	22·34	...	...	...	...	...	25	...	...	..	...	Jhánsi
															Western—
...	21·25	22·81	23·12	23·44	30·78	30·78	25	26·56	...	...	57·19	...	...	...	Meerut
...	...	...	21·61	22·24	36·35	34·79	14·43	...	22·86	28·54	[illegible]8·91	...	61·56	59·27	Agra
															Submontane, west—
...	...	18·12	21·[illegible]6	19·37	30	22·5	...	30	20	20	66·25	...	6[illegible]·62	...	Shahjahánpur
															(b) OUDH—
															Southern—
...	18·18	19·56	21·04	21·04	...	...	...	..	...	...	53·33	69·58	61·51	69·58	Lucknow
															Northern—
...	18·75	20	20	17·97	34·37	30	...	...	...	...	...	...	...	...	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*continued*

Districts	Sesamum (*Til* or *jinjili*) 1912	Sesamum 1911	Ghi 1912	Ghi 1911	Sugar, raw (*Gur*) 1912	Sugar, raw 1911	Salt 1912	Salt 1911	Tobacco leaf 1912	Tobacco leaf 1911	Turmeric 1912	Turmeric 1911	Grass 1912	Grass 1911
Burma—														
Tenasserim—														
Mergui	...	...	610	581·82	...	...	17·16	16·33	...	...	...	...	...	...
Tavoy	...	...	581·82	581·82	...	...	20·51	20·51	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	400	...	...	16·89	18·77	...	...	...	...	...	...
Pegu (deltaic)—														
Rangoon	...	...	581·82	533·33	...	...	..	18·29	...	...	...	...	...	[illegible]
Maubin	...	...	581·82	533·33	...	...	22·86	21·77	...	...	...	...	...	...
Bassein	...	.	492·31	492·31	...	...	22·86	22·86	...	...	...	...	...	...
Pegu (inland)—														
Henzada	...	...	492·31	533·33	...	...	21·84	22·86	.	...	...	...	...	...
Toungoo	...	...	...	...	...	...	24·81	24·51	...	...	...	...	...	...
Upper Burma—														
Mandalay	...	...	533·33	457·14	...	...	21·81	21·48	...	...	...	...	...	...
Pakokku	...	..	711·11	581·82	...	...	22·54	22·54	...	..	...	...	...	...
Arakan—														
Akyab	...	...	533·33	492·31	...	...	30·77	30·77	...	...	...	...	...	...
Assam—														
Surma—														
Balaganj (Sylhet)	...	...	550	...	60	67·5	20·62	...	...	...	...	...	...	...
Brahmaputra—														
Goalpara	...	...	520	...	60	60	21·25	...	...	...	...	...	...	...
Gauhati	...	...	535	...	62·5	57·5	25	...	...	...	...	...	...	...
Bengal—														
Eastern—														
Chittagong*	...	..	...	500	...	65	...	17·5	...	50	...	...	...	...
Dacca	...	..	510	500	70	75	18·75	22·5	...	90	...	...	...	...
Deltaic—														
Calcutta	72·5	65	490	480	47·5	50	18·75	18·12	67·5	65	...	...	13·75	13[illegible]
Western—														
Bardwan	...	...	500	440	40	60	19·37	17·5	...	...	...	...	...	...
Midnapur	...	...	500 to 550	440 to 480	60	92	20	17·5	100 and 110	85 and 95	...	...	...	...
Northern—														
Pabna	...	.	550	650	42·5	53·12	21·25	21·25	...	92·5	...	...	...	...
Rangpur	...		510	550	60	65	22·5	25	...	50	...	..	...	...
Bihar and Orissa—														
Bihar, north—														
Bhagalpur	81·87	78·75	475	500	45	50	20	20·62	130	80	...	...	...	..
Muzaffarpur	...	..	492·31	457·5	36·25	33·28	20·94	20·94	266·76	160	...	...	...	..
Bihar, south—														
Patna	60	70	440	400	40	45	20·62	20·62	20	20	...	...	...	..
Orissa—														
Cuttack	76·15	70	487·5	457·19	50	43·8	15·62	18·12	91·41	101·87	...	...	5	[illegible]
United Provinces—														
(*a*) Agra—														
Eastern—														
Benares	73·75	66·67	510·26	478·96	45·36	51·82	23·7	22·24	...	...	...	...	...	
Central—														
Cawnpore	80	100	470 and 5[illegible]	412·92	50	48·49	17·5	17·76	150	72·5	105	102·5	...	
Jhansi	61·56	62·66	471·06	365·62	50	61·77	29·26	20	25	...	...	...	4·06	
Western—														
Meerut	...	...	492·31	423·56	42·19	44·37	17·31	17·31	...	...	...	...	...	
Agra	...	...	495·21	441·35	61·56	57·13	17·76	17·4	100	90	130	131·25	6·67	[illegible]
Submontane, west—														
Shahjahanpur	65·62	...	480	420	50	...	20	20	180	...	120 and 130	120 and 140	...	
(*b*) Oudh—														
Southern—														
Lucknow	..	...	500	420	...	50	21·04	21·04	...	...	120	120	3·75	
Northern—														
Fyzabad	...	...	485	430	32·5	45·12	20·47	20·94	...	...	...	...	...	

* Not reported yet

(The figures state prices in rupees per ten maunds)

Straw		Jawar stalks		Bhusa (white)		Bran		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	
														Burma—
														Tenasserim—
...	...	...	...	...	...	22·86	10·34	...	...	...	...	...	3·5	Mergui
...	...	...	...	...	...	11·43	11·73	...	...	...	...	2	..	Tavoy
...	...	...	...	...	...	11·9	11·85	...	...	...	...	2	2	Moulmein and Amherst
														Pegu (deltaic)—
...	...	...	...	...	...	...	...	...	...	...	...	1·75	1·75	Rangoon
...	...	...	...	...	...	...	...	..	...	...	...	...		Maubin
...	...	...	...	...	...	14·29	11·43	...	...	...	...	1·75	1·62	Bassein
														Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	..	1·62	Henzada
...	...	...	...	...	...	...	...	..	...	...	...	1·94	1·94	Toungoo
														Upper Burma—
...	...	...	...	..	...	30·92	25·83	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	2	1·81	Pakokku
														Arakan—
...	...	..	...	...	...	...	..	..	...	...	...	2·25	2·25	Akyab
														Assam—
														Surma—
...	...	...	...	...	...	...	.	...	...	...	...	16·72	1·94	Balaganj (Sylhet)
														Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	2·44	2·25	Goálpara
...	...	...	...	...	...	...	...	...	...	...	...	2·06	1·72	Gauhati
														Bengal—
														Eastern—
...	...	...	...	...	...	...	..	...	...	...	...	...	1·81	Chittagong
...	...	...	...	...	...	...	...	...	...	...	...	2·09	1·87	Dacca
														Deltaic—
10	10	...	...	...	..	23·75	22·5	...	...	...	...	2·02	1·72	Calcutta
														Western—
4·37	3·75	...	...	...	...	23·75	25	...	...	...	...	1·94	1·84	Bardwan
4·69	5	...	...	...	...	...	...	...	...	...	...	2	1·75	Midnapur
														Northern—
...	10	...	...	..	..	...	...	...	...	...	...	2·06	1·84	Pabna
...	...	...	...	...	...	...		...	...	...	...	2·25	2·25	Rangpur
														Bihar and Orissa—
														Bihar, north—
...	...	...	..	...	...	...		...	...	..	...	1·94	1·75	Bhagalpur
...	...	...	...	5	5	15·94	15·94	...	...	...	...	2·03	1·75	Muzaffarpur
														Bihar, south—
...	...	...	...	6·87	5·62	20	18·75	...	...	...	...	2	1·87	Patna
														Orissa—
5·62	5·62	...	...	...	...	6·25	6·25	...	...	...	...	2·06	1·81	Cuttack
														United Provinces—
														(a) Agra—
														Eastern—
...	...	...	...	7·97	...	25·83	21·56	...	...	40	...	2·75	2·75	Benares
														Central—
...	...	...	...	5·78	...	17·5	17·76	75	75	...	...	2·25	1·87	Cawnpore
...	...	...	...	...	...	...	...	...	...	...	...	2·2	1·97	Jhánsi
														Western—
...	...	...	...	6·56	...	21·72	20	...	...	...	...	...	..	Meerut
8·75	3·25	5	6·07	6·67	...	24·22	21·04	..	...	80	80	2·37	2·06	Agra
														Sub-montane, west—
...	...	...	...	6·87	...	30·62	30	60 and 65	40 and 60	60 and 80	60 and 65	2·37	2·19	Shahjahánpur
														(b) Oudh—
														Southern—
...	...	...	...	4·69	...	20	20	40	40	...	...	2·37	2·25	Lucknow
														Northern—
...	...	...	...	6·25	...	...	...	...	...	45	35	2·12	1·75	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*continued*

Districts	Rice, unhusked 1912	Rice, unhusked 1911	Rice, husked* 1912	Rice, husked* 1911	Wheat 1912	Wheat 1911	Flour (Wheat) 1912	Flour (Wheat) 1911	Barley 1912	Barley 1911	Jawar 1912	Jawar 1911	Bajra 1912	Bajra 1911	Ragi 1912
jputana—															
Eastern— Ajmer	..	26·67	...	...	..	36·15	...	.	...	28·59	...	29·27	...	35·16	...
njab—															
Southern— Ferozpur	27·5	26·87	47·03	53·28	39·75	28·59	34·84	33·25	23·59	·19	22·19	28·59	...	29·69	...
Central— Lahore	28·59	30·62	48·28	48·44	35·62	31·87	40	36·25	2·5	25	25	...	28·59	29·69	...
South-eastern— Delhi	30	30	63·75	...	35	32·03	40	39·37	25·78	24·22	...	25·62	26·56	27·5	...
Submontane— Amritsar	29·69	29·37	50	51·56	30	28·75	33·91	32·66	...	...	23·44	22·81	...	...	...
Northern— Rawalpindi	...	..	56·25	56·25	35·62	32·5	38·75	35·62	24·37	25	...	...	30	28·75	...
Western— Lyallpur	..	...	50	...	32·19	30·62	35·62	34·37	23·75	25	...	...	...	26·25	...
Multan	26·25	24·37	43·12	..	35·62	31·87	40	35·62	27·51	...	...	...	31·25	31·25	...
.-W. Frontier Province—															
Peshawar	...	23·12	61·51	...	36·15	32·81	41·04	36·15	22·76	22·76	24·58	23·59	29·74	30·73	...
Dera Ismail Khan	...	...	...	..	37·66	30	...	...	...	..	..	...	...	26·56	...
nd and Baluchistan—															
Karachi	..	...	56·62	54·22	38·75	35	...	.	...	34·06	30·31	31·56	33·12	35·94	...
Shikarpur	25·47	..	59·37	55	35·62	33·75	...		25·75	29·2	36·25	31·37	25·28	34·53	...
Quetta	...	...	...	...	40 to 42·12	37·19 to 35·75	62·5	65	35·62	28·44	35·62	28·75	.	...	...
ombay—															
Deccan and Karnatak— Dharwar	...	...	.	...	46·15	39·43	..	..	.	...	25·52	34·63	...	...	...
Sholapur	...	...	...	..	...	.	...	...	..	.	28·85	26·2	28·85	29·58	...
Poona	...	...	57·5	57·5	57·34	...	..	...	...	...	36·09	33·33	30·09	39·58	...
Khandesh and N.-E. Deccan— Ahmadnagar	...	...	62·55	58·18	...	32·91	...	...	...	...	35·31	26·67	34·9	33·07	...
Dhulia	...	...	..	55·15	51·55	39·06	...	..	...	.		25·35	37·97	...	...
Gujarat— Surat	...	..	..	...	...	39·53	...	...	...	..	43·96	33·85	39·63	38·91	...
Ahmadabad	...	...	48·75	60	40	35	...	...	30	28·75	31·25	28·75	31·25	32·5	...
entral Provinces—															
Western— Nagpur	...	...	42·25	36·5	33·37	29·37	47	40	...	...	30·37	26·12	...	...	...
Central— Jubbulpore	...	...	38·12	33·37	33·37	29·62	44·5	38·12	...	...	25·75	...	...	...	...
Eastern— Raipur	...	...	38	35	32	29·5	44·5	40	...	...	...	...	...	...	...
Berar—															
Akola	...	...	43·5	38·75	39·75	30·75	...	...	...	...	22·5	24	...	...	...
Amraoti	...	...	44·75	30	35·75	34	...	...	...	...	23·75	23·75	...	...	...
Madras—															
South, central— Coimbatore	...	...	.	.	...	...	...	...	...	...	39·4	38·8	34·2	67·6	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32·2
Central— Bellary	...	...	...	...	...	...	...	...	...	...	29·9	27	...	...	...
Cuddapah	43	37	...	...	...	...	...	...	...	..	32·8	34·1	30·5	31·7	...
Karnul	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29·1
East Coast, south— Madras	32·6	32·3	58	50·8	...	...	...	...	...	...	...	...	...	...	...
Tanjore	35·2	33·3	60·6	53·9	...	...	...	...	...	...	...	...	...	..	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20·6
Southern— Madura	...	...	...	...	...	...	...	...	...	...	30·1	40·6	46·2	45	...
Mysore—															
Mysore	28	20	62	56	64	49	55·99	44·01	...	...	28	28	...	...	28
Bangalore	32	24	70	60	64	52	70·16	67·76	...	...	...	...	...	...	30

* The figures under "Rice, husked" represent the prices of cleaned rice

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dál		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	
															Rajputana—
...	...	27·6	...	25	...	...	...	61·56	...	...	...	213·33	...	...	*Eastern*— Ajmer
															Punjab—
...	20	20	22·81	21·25	...	...	...	...	26·25	33·28	...	...	...	...	*Southern*— Ferozpur
...	25	25	26·56	23·75	33·25	49	30·16	33·12	25	28·75	69·06	84·37	57·19	53·12	*Central*— Lahore
...	21·67	23·75	23·44	21·87	35	33·2[illegible]	[illegible]·19		21·69	20	100	100	60	60	*South-eastern*— Delhi
...	21·09	22·66	25·62	23·12	...	...	...	...	25·31	30	65	72·5	60	57·5	*Submontane*— Amritsar
...	23·75	25	26·87	24·37	...	...	...		..	...	..	70	...	56·25	*Northern*— Rawalpindi
...	20	21·25	23·25	[illegible]	...	...	...	...	23·75		...	...		...	*Western*— Lyallpur
...	24·06	...	26·87	23·12	...	...	..	.	23·44	28·75	...	..	52·5		Multan
															N.-W. Frontier Province—
...	26·09	5·57	28·96	21·58	36·35	39·48	...	...	...	...	...	...		...	Peshawar
...	26·67	...	30·47	19·37	...	.	...	..	...	...	...	...	37·5	40	Dera Ismael Khan
															Sind and Baluchistan—
...	.	...	2[illegible]·03	27·81	...		...		...	..	...	..	...	...	Karachi
...	...	...	3[illegible]·[illegible]3	25·62	40·94	36·25	.		28·75	30·62	...	..	...	56·87	Shikarpur
...	32·19	34·3	.	..	61·25	61·25	37·5	41·87	...	...	...	...	.	...	Quetta
															Bombay
...	...	.	...	..	...		...		...	...	.	..	...	..	*Deccan and Karnatak*— Dharwar
...	...	...				..	...	..	...	...	...	...	.	...	Sholapur
...	...	...	27·5	27·5	..	.	.	..	27·19	25·68	...	...	...	...	Poona
...	...	...	28·85	26·11	..	...	...	...	27·5	...	...	.	...	...	*Khandesh and N. E. Deccan*— Ahmadnagar
...	...	...	32·4	...	.	36·11	..	...	24·22	25·26	...	...	...	..	Dhulia
...	...	...	...		...			...		...	...	...	...	...	*Gujarat*— Surat
...	...	...	30	27·5	42·5	37·5	.	...	30	28·75	...	...	...	...	Ahmadabad
															Central Provinces—
...	...		32·62	25·25	36·75	28·62	...		22·5	20	.	.	...	..	*Western*— Nagpur
...	...	..	26·62	[illegible]5	36·[illegible]5	36·37	40	40	22·25	20	57·12	72·75	..	44·5	*Central*— Jubbulpore
...	...	...	32	2	34	26	...	...	...	.	...	.	...	...	*Eastern*— Raipur
															Berar—
...	...	...	32·25	24	41·5		...	..	20	20·25	6[illegible]·75	...	...	...	Akola
...	...	...	25	25	34·12	[illegible]5	..	.	21·37	20	76·87	92	...	...	Amraoti
															Madras—
...	..	...	58·1	4[illegible]·8	..	.	...	.	...	...	..	..	...	.	*South, central*— Coimbatore
32·2	...	..	...	..	34·9	37·7	...	...	...	36·8	...	...	...	...	Salem
...	...	...	46·2	36·9	...	25·2	..	...	23·1	31·3	...	...	..	...	*Central*— Bellary
...	...	...	...	...	...	...	..	...	...	...	..	...	..	...	Cuddapah
...	...	...	...	...	..	.		...	...	..	...	...	...	...	Karnul
29·6	...	...	.	...	34·1	39·6	...	...	...	...	...	...	...	...	*East Coast, central*— Nellore
...	...	...	42·2	32·3	..	..	46·2	48·1	32·4	30·8	...	.	...	...	*East Coast, south*— Madras
...	...	...	...	.	...	...		...	...	...	...	...	...	...	Tanjore
25·3	...	...	...	...	...	.	50·9	5[illegible]	...	...	...	...	...	...	Trichinopoly
...	...	...	...	...	34	34·5	...	...	..	...	...	...	...	...	*Southern*— Madura
															Mysore—
28	...	...	27	25	56	46	68·59	68·59	...	...	...	...	...	...	Mysore
28	...	..	32	25	60	50	...	...	...	...	...	...	...	..	Bangalore

WHOLESALE PRICES FOR THE SECOND HALF OF DECEMBER—*concluded*

DISTRICTS	SESAMUM (*Til* or *Jinjili*)		GHI		SUGAR, RAW (*Gur*)		SALT		TOBACCO LEAF		TURMERIC		GRASS	
	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911
ajputana—														
Eastern—														
Ajmer	...	88·91	...	426·67	...	58·75	...	...	...	...	...	...	...	16·09
unjab—														
Southern—														
Ferozpur	...	.	510	426·72	...	...	16·72	16·72	80	88·91	133·28	...	...	...
Central—														
Lahore	80	84·06	533·12	440	53·28	59·87	14·84	14·84	66·25	80	132·5	123·12	...	...
South-eastern—														
Delhi	80	88·75	550	..	42·5	...	17·5	17·34	80	80	120	150	11·41	15·94
Submontane—														
Amritsar	80	80	560	...	44·37	59·22	14·37	14·37	..	...	110	132·5	...	...
Northern—														
Ráwalpindi	...	...	530		38·75	...	13·75	15	...	100	...	150	...	12·5
Western—														
Lyallpur	...	..	510	430	42·5	...	15	15	80	80	...	...	10	8·75
Multan	73·75	80	512·5	440	47·19	55·62	15·78	15·78	...	..	...	1	...	...
.-W. Frontier Province														
Peshâwar	...	...	474·06	433·91	52·71	58·7	15·57	15·36	111·27	...	...	...	...	...
Dera Ismael Khan	...	70	...	...	..	52·66	...	14·69	...	...	...	...	...	...
ind and Baluchistan—														
Karáchi	...	88·75	560	482·5	...	...	...	..	...	...	...	...	...	...
Shikarpur	..	...	575	450	...	...	...	...	42·5	...	...	...	...	...
Quetta	..	...	510 to 600	450 to 550	...	...	...	...	...	...	...	...	...	...
ombay—														
Deccan and Karnatak—														
Dharwar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	..	...	...	65·36	77·34	...	...	...	...	...	...	...	...
Poona	...	...	561·41	452·66	70·16	80·68	...	...	192·96	171·93	102·77	...	...	...
Khandesh and N.-E. Deccan—														
Ahmadnagar	...	...	516·67	416·67	60	76·67	..	...	86·04	...	116·67	...	...	...
Dhulia	87·08		...	.	..	82·5	...	..	...	...	..	...	...	...
Gujarat—														
Surat	72·08	87·19	562·19	481·09	...	...	..	...	..	...	...	...	...	...
Ahmadabad	...	.	550	420	...	...	...	...	..	...	...	...	...	...
entral Provinces—														
Western—														
Nagpur	91·12	82	633·37	500	...	...	23·37	23·37	100	100	120	120	8·75	7·5
Central—														
Jubbulpore	72·75	61·5	510	400	...	...	22·25	22·25	114·25	90	114·25	128	5·75	5·75
Eastern—														
Raipur	...	.	520	430	...	...	20·5	20·5	160	140	...	120	...	...
erar—														
Akola	76·25	78	500	388	...	...	20	19·5	105	97·5	...	...	...	...
Amraoti	85·37	83·25	500	460	...	...	20	19	191·25	148	...	...	6	10
adras—														
South, central—														
Coimbatore	93·1	89·4	487·9	452·9	57·7	56·2	22·4	23·1	...	...	92·8	101·3	...	...
Salem	...	...	415·2	445·2	.	...	...	...	188·4	205·5	85·7	114·7	...	...
Central—														
Bellary	...	...	508	508	55·6	67·4	...	...	..	...	...	...	...	...
Cuddapah	...	...	427·8	427·8	...	..	...	..	.	...	65·9	95·5	...	...
Karnul	...	...	...	...	...	...	...	...	116·6	116·6	74·1	106·9	...	...
East Coast, central—														
Nellore	...	...	416·6	333·3	...	...	15·7	15·7	...	...	...	...	...	...
East Coast, south—														
Madras	79·1	74·1	493·8	493·8	51·9	56·1	12·8	12·2	131·7	131·7	80·6	94·7	...	...
Tanjore	...	...	466·6	466·6	..	...	12·8	12·5	...	...	...	...	...	...
Trichinopoly	...	...	574·4	674·1	...	...	17·6	17·6	123·4	102·9	...	...	...	...
Southern—														
Madura	87	84·2	675·7	540·5	.	...	...	...	106·8	106·8	...	...	...	...
ysore—														
Mysore	72	66	595·73	462·81	68·54	68·54	...	...	205·68*	197·13*	120	120	3·65	2·12
Bangalore	72	72	514·27	411·41	68·54	60	...	...	240*	248·12*	171·41	171·41	5·88	5·16

* Includes octroi duty amounting to Rs. 1·3 per 10 maunds

(The figures state prices in rupees per ten maunds)

Straw 1912	Straw 1911	Jawar stalks 1912	Jawar stalks 1911	Bhusa (white) 1912	Bhusa (white) 1911	Bran 1912	Bran 1911	Sheep, per score 1912	Sheep, per score 1911	Plough bullocks, per pair 1912	Plough bullocks, per pair 1911	Kerosene oil, per tin 1912	Kerosene oil, per tin 1911	Districts
														Rajputana—
														Eastern—
...	12·19	...	14·53	...	...	...	30·[illegible]	...	100	...	85	...	2·91	Ajmer
														Punjab—
														Southern—
...	...	6·72	..	5·8	...	...	[illegible]	[illegible]	90	150	150	2·11	2·12	Ferozpur
														Central—
...	...	...	...	8·75	.	26·25	2[illegible]	[illegible]	1[illegible]	170	100	2·41	2·16	Lahore
														South-eastern—
...	...	8·75	20	10	...	20	17·5	[illegible]	80	150	150	2·17	2	Delhi
														Submontane—
...	...	...	...	5·14	...	2[illegible]	[illegible]	[illegible]	110	..	...	2·52	2·25	Amritsar
														Northern—
...	...	...	..	14·37	.	.	20	90	90	120	100	2·25	2·12	Rawalpindi
														Western—
...	...	...	...	6·12	...	20	25	1[illegible]	1[illegible]	110	110	2·16	2·2[illegible]	Lyallpur
...	...	...	...	.	...	...		...			...	2·52	2·19	Multan
														N.-W. Frontier Province—
...	...	...	6·15	7·[illegible]	...	19·15	[illegible]	[illegible] to [illegible]	60 to 100	60 to 250	60 to 200	2·16	2·69	Peshawar
...	...	...	...	...	.	.	...		...	...	..	2·[illegible]	2·[illegible]	Dera Ismael Khan
														Sind and Baluchistan—
...	...	...	...	...	...	17·5	..		..	...	.	[illegible]	1·[illegible]	Karachi
...	...	...	...	9·37								2·31	2·63	Shikarpur
...	...	...	...	6·25	6·87	25·17	21·[illegible]	[illegible] to 2[illegible]	100 to 2[illegible]	..	..	2·[illegible]7	2·81	Quetta
														Bombay—
														Deccan and Karnatak—
...	...	...	...	...	..	..	...	[illegible]	...	...	...	[illegible]		Dharwar
..	...	...	...	..				...	..	.	...	2·2	2·16	Sholapur
...	...	...	...	...	..	2[illegible]·[illegible]3			...	...	..	2·11	1·[illegible]	Poona
														Khandesh and N.-E. Deccan—
...	...	...	...	...	..	2[illegible]	2[illegible]	.	.	..	...	2·[illegible]3	1·[illegible]7	Ahmednagar
...	...	...	..	...	...		..	...	...	...	...	2·2	2	Dhulia
														Gujarat—
...	...	...	..	..	...			..	...	...	...	.	2·1	Surat
...	..	...	...	...	...	23[illegible]	2[illegible]	...	...	..	...	2·25	2·09	Ahmadabad
														Central Provinces—
														Western—
...	.	..	..	...	...	...		50	50	100	80	2	1·[illegible]5	Nagpur
														Central—
5	...	...	...	..	..	30	23·[illegible]2	60	60	70	70	1·7[illegible]	1·75	Jubbulpore
														Eastern—
...	...	...	...	...	...	...	..	...	...	...	...	2·2[illegible]	2	Raipur
														Berar—
...	...	17·5	16·5	...	...	33·37	[illegible]	[illegible]	73	57	61	1·[illegible]	1·87	Akola
...	...	...	..	...				60	60	75	80	2·25	2	Amraoti
														Madras—
														South, Central—
...	...	4·8	3·2	...	...	11·[illegible]2	10[illegible]	...	...	*60	[illegible]	2·[illegible]	2·13	Coimbatore
7·8	6·5	...		...	..	...	.	[illegible]	80†	..	...	2·[illegible]	2	Salem
														Central—
								1[illegible]	100†	110	110	1·25	2·25	Bellary
...	...	6·8	6·8	...	...	...						2	2	Cuddapah
...	...	...	...	...	...	.		...	...	..	..	2·[illegible]	2·2[illegible]	Kurnool
														East Coast, central—
...	...	...	...	...	...	...	..	...	..	...	...	1·7	1·[illegible]	Nellore
														East Coast, south—
3·6	3·6	...	...	...	...	25	20·[illegible]	[illegible]	98·[illegible]	...	..	1·70	1·7	Madras
...	...	...	...	...	...	1[illegible]	[illegible]	130†	130†	...	...	2·0[illegible]	1·[illegible]	Tanjore
...	...	...	...	...	...	32·[illegible]	[illegible]	.	...	.	...	2·38	2·16	Trichinopoly
														Southern—
15	10·7	...	...	..	...	2[illegible]·4	16·[illegible]	...	...	40	40	2	2	Madura
														Mysore—
3·65	2·92	3·65	2·92	...	...	36·72	3[illegible]·[illegible]2	[illegible]	80	100	100	2·37	2·25	Mysore
5·88	5·88	4·27	4·27	...	...	33·8	33·[illegible]	160	160	120 to 150	120 to 150	2	2	Bangalore

* Superior quality † Sheep or goats

FREDERICK NOEL-PATON,

Director-General of Commercial Intelligence.

R. E. ENTHOVEN,

Secretary to the Government of India.

[illegible] January 25, 1913

D

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1912

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jowar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	8 3	8 3	...	...	...	...
Tavoy	...	...	...	...	7 15	7 15	10 —	10 —	..	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	8 2	8 2	8 4	8 4	..	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	8 1	8 1	9 5	9 5	...	...	...	...
Rangoon	7 4	7 12	...	...	7 4	7 4	7 12	7 12	...	...	...	...
Maubin	.	...	...	...	7 4	8 1	8 12	8 12	...	...	...	...
Bassein	...	...	...	...	9 2	9 2	8 12	8 12	...	...	...	...
Pegu (inland)—												
Tharawadi	.	.	...	...	7 4	7	9 2	9 2	...	...	...	...
Henzada	5 13	5 13	...	...	9 10	10 —	10 5	10 8	...	...	..	...
Promo	...	...	...	..	8 12	7 4	10 —	9 2	...	...	...	...
Toungoo	...	...	...	...	8 2	8 2	8 12	8 12	...	...	...	...
Thayetmyo	..	...	...	...	6 1	6 1	7 7	7 4	...	...	...	...
Upper Burma—												
Mandalay	7 12	7 5	...	...	6 7	6 10	6 10	7 —	...	...	...	...
Bhamo	...	...	...	...	8 5	6 14	9 11	7 12	...	...	...	...
Pakôkku	...	...	...	...	7 4	7 4	7 12	7 12	17 14	17 14	...	...
Meiktila	...	...	...	...	7 6	7 6	8 10	8 9	15 4	15 6	...	...
Arakan—												
Sandoway	3 4	3 4	...	...	8 1	8 1	9 5	9 5	...	...	...	...
Kyaukpyu	5 —	5 —	...	...	9 —	[illegible] 3	10 —	8 2	..	...	...	...
Akyab	...	...	...	...	7 —	7 —	9 —	9 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	10 8	10 8	12 4	11 —	...	...	...	...
Cachar	8 —	8 —	...	...	8 —	8 —	12 4	12 12	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	6 —	6 —	...	...	3 4	3 4	8 8	8 4	...	...	...	...
Gáro Hills	...	.	...	...	3 8	3 8	11 —	10 —	...	...	...	...
Manipur	8 —	8 —	...	...	21 —	22 —	23 —	24 —	...	..	...	...
Nágá Hills	...	..	...	...	8 —	9 —	9 —	10 —	...	...	...	...
Lushai Hills	...	...	...	...	...	...	7 —	7 —	...	...	...	...
Brahmaputra—												
Goálpára	14 —	13 —	...	...	5 —	5 —	9 —	9 —	...	...	...	...
Kámrúp	8 —	8 —	...	...	6 —	6 4	10 —	9 12	...	...	...	...
Darrang	6 8	6 8	...	...	6 8	6 8	11 —	11 —	...	...	...	...
Nowgong	...	...	...	...	8 —	6 —	13 —	12 —	...	...	...	...
Sibságar	...	...	...	...	4 8	4 8	10 8	10 8	...	...	...	...
Lakhimpur	7 —	7 —	...	...	5 —	5 —	11 —	10 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	9 —	8 —	...	...	...	...
Noakhali	...	...	...	...	...	...	..	...	...	...	...	...
Backerganj	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Maimensingh	10 —	10 —	...	...	...	...	9 12	9 12	...	...	...	...
Tippera	...	...	...	...	...	...	9 11	10 —	...	...	...	...
Dacca	8 —	6 8	...	...	...	...	9 —	9 —	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	9 2	8 8	...	...	...	...
24-Parganas	...	..	...	...	...	...	8 —	8 —	...	...	...	...
Howrah	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Calcutta	10 —	10 —	13 —	12 4	...	...	7 8	7 —	10 8	10 —	12 8	...
Hooghly*	...	...	...	...	...	...	...	6 8	...	...	...	...
Nadia (Krishnagarh)	12 12	10 3	...	...	...	...	8 —	8 —	...	...	...	...
Jessore	8 —	8 —	11 —	11 —	...	...	8 —	8 —	...	...	...	...
Faridpur	13 4	14 —	16 —	16 —	...	...	8 —	7 8	...	...	...	...

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or bagi (*Eleusine coracana*)		Kangni or kakun, Italian Millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sun aga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...	...	...	...	...	...	...	14 —	14 —	Mergui
...	...	...	...	6 6	6 6	...	...	...	...	17 12	17 12	Tavoy
...	...	...	...	9 5	9 5	...	...	7 9	7 9	17 12	17 12	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	10 11	10 11	...	...	6 14	6 14	18 13	18 13	Pegu
...	...	...	...	9 13	9 13	..	...	6 15	6 15	14 —	14 —	Rangoon
...	...	...	...	7 12	7 12	...	...	7 12	7 12	17 8	17 8	Maubin
...	...	...	...	8 —	8 —	...	...	...	...	14 —	14 —	Bassein
												Pegu (inland)—
...	...	...	...	9 8	8 8	...	...	8 13	...	14 —	14 —	Tharawadi
...	...	...	...	7 9	8 1	...	...	7 2	7 10	17 13	17 13	Henzada
...	...	...	...	11 7	11 7	...	...	8 3	8 3	12 —	14 4	Prome
...	...	...	...	9 7	9 7	...	...	...	...	14 5	14 3	Toungoo
...	...	...	...	8 4	8 4	18 4	18 4	5 13	5 13	14 —	14 —	Thayetmyo
												Upper Burma—
...	...	...	...	11 2	10 11	19 12	19 12	7 1	7 1	16 —	16 —	Mandalay
...	...	...	...	...	...	...	...	5 9	5 9	11 6	11 6	Bhamo
...	...	...	...	10 12	10 12	..	...	...	...	17 12	17 12	Pakôkku
...	...	...	...	10 7	10 8	20 —	20 —	7 10	7 10	15 —	15 —	Meiktila
												Arakan—
...	...	...	...	4 —	4 —	...	...	4 —	4 —	14 3	14 3	Sandoway
...	...	...	...	...	...	...	...	5 —	5 —	18 —	18 —	Kyaukpyu
...	...	...	...	8 —	8 —	...	...	6 —	6 —	12 —	12 —	Akyab
												Assam—
												Surma—
...	...	...	...	10 —	9 8	...	...	8 12	9 —	17 8	18 —	Sylhet
...	...	...	...	9 —	10 —	...	...	8 —	9 —	16 —	16 —	Cachar
												Hill tracts—
...	...	...	...	7 8	7 8	10 8	10 8	6 —	6 —	10 —	10 —	Khási and Jaintia Hills
...	...	...	...	5 —	6 —	...	...	5 8	5 8	10 —	10 —	Gáro Hills
...	...	...	...	5 —	6 —	20 —	20 —	5 —	5 —	10 —	10 —	Manipur
...	...	...	...	6 —	6 —	..	...	5 4	5 4	10 —	10 —	Nágá Hills
...	...	...	...	...	...	...	...	4 8	4 8	8 —	8 —	Lushai Hills
												Brahmaputra—
...	...	...	...	10 —	10 —	...	...	8 8	8 —	18 —	18 —	Goálpara
...	...	...	...	10 —	10 8	..	...	8 —	8 —	16 —	16 —	Kamrúp
...	—	...	...	9 —	9 —	...	...	7 —	7 —	13 —	13 —	Darrang
...	...	...	...	8 4	9 —	...	...	8 —	8 —	16 —	16 —	Nowgong
...	...	...	...	9 —	9 —	...	...	7 8	7 8	16 —	16 —	Sibságar
...	...	...	...	10 —	10 —	...	...	8 —	8 —	16 —	16 —	Lakhimpur
												Bengal—
												Eastern—
...	...	...	...	9 —	10 —	...	...	7 —	8 —	22 —	22 —	Chittagong
...	...	...	...	10 8	11 —	...	...	...	...	20 —	20 —	Noakhali
...	...	...	...	9 —	9 —	...	...	...	...	16 —	16 —	Backerganj
...	...	...	...	11 —	11 —	...	...	8 —	8 —	17 —	17 —	Maimensingh
..	...	...	...	...	...	...	...	...	...	16 —	16 —	Tippera
...	...	...	...	10 —	8 —	...	...	9 —	9 —	17 —	18 —	Dacca
												Deltaic—
...	...	...	...	8 —	8 —	...	...	8 —	8 —	16 —	16 —	Khulna
...	...	...	...	11 8	11 —	...	...	10 —	10 8	20 —	20 —	24-Parganas
...	...	...	...	12 8	12 8	...	...	9 8	9 8	20 —	20 —	Howrah
...	...	11 —	10 —	11 —	10 14	13 —	10 —	9 12	10 —	18 —	18 —	Calcutta
...	...	...	...	...	13 8	..	...	...	9 —	...	19 8	Hooghly
...	...	...	...	13 4	13 —	...	...	8 —	7 8	20 —	20 —	Nadia (Krishnagarh)
...	...	...	...	12 —	12 —	...	...	12 —	12 —	20 —	20 —	Jessore
...	...	...	...	13 4	14 —	...	...	6 8	7 —	18 —	18 —	Faridpur

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1912—*continued*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month
Bengal—*continued*												
Western—												
Bankura	9 8	9 8	...	...	...	...	9 8	9 8	...	...	...	...
Burdwan			...		...	...	9 —	9 8	...	..	...	...
Birbhum	10 —	10 —		...	...	...	9 -	9 —	...	...	...	...
Midnapur	10 —	10 —	...	...	...	...	10 10	9 15	..	...	...	...
Murshidabad	12 4	12 —	16 —	16 —	...	...	9 4	9 8	...	...	...	...
Northern—												
Pabna	12 —	12 —	..	..	...	...	9 —	9 —	...	...	...	...
Rajshahi	10 8	10 8	16 8	16 8	...	...	9 2	9 —	...	...	...	...
Malda	11 —	12 —	18 —	18 —	...	..	8	8 —	...	...	...	...
Bogra	9 12	9 12	...	...	...	...	7 14	8 4	...	...	...	...
Jalpaiguri	8 -	8		...	...	.	9 —	9 —	...	...	...	...
Dinajpur	11 7	11 2	...	...	...	...	10 13	10 4	..	...	...	...
Rangpur	10 —	10 —	...	..	...	...	9 —	9 —	...	...	...	...
Hills—												
Darjeeling	6 —	6 —	9 —	9 —	...	...	7 —	7 —	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea	10 —	10			...	...	11 5	8 —	...	...	...	...
Bhágalpur	11 6	11 6	13 11	13 11	...	...	10 4	10 4	..	...	...	...
Darbhanga	11 —	11 —	13 3	12 2	..	...	9 11	8 13	...	...	...	...
Muzaffarpur	11 —	11 —	16 —	16 —	...	...	8 —	8 —	...	...	...	...
Sáran	12 —	12 —	17 —	16 —	..	..	8 —	8 —	...	...	...	...
Champáran	12 8	12 8	21 —	18 —	...	...	10 —	10 —	...	...	...	...
Bihar, south—												
Santhal Parganas	9	9 —	11 8	.	...	..	9 .	8 —	...	...	...	...
Monghyr	11	11 12	17 4	1? —	...	.	9 8	10 —			...	...
Gaya	10 12	11 -	10 —	10 —	...	...	8 12	8 12	18 —	18 —	...	...
Patna	13	13 -	16 —	16	...	...	10 —	10 —	...	...	...	...
Shahabad	11 8	11	12 8	14 —	...	...	10 8	10 —	..	...	...	...
Chota Nagpur—												
Singbhum	9 8	9 —		..	...	..	9 8	9 —	..	..	...	...
Mánbhum	10	9 —	13 6	11 —	...	...	10 8	10 —	.	...	16 —	...
Ránchi	9 8	9 8	15 —	13 —	...	...	9 —	9 —	.	...	...	...
Palámau	11 15	11 4	15 3	.	..	...	9 9	9 4	...	...	...	...
Hazáribágh	9 8	9 8	12 —	.	...	...	8 —	8 4	...	...	.	...
Orissa—												
Puri	10 3	9 8	..	..	...	...	9 3	9 3	...	...	...	...
Cuttack	10 8	1?	.	...	..	...	9 7	10 2	...	...	...	...
Balasore	8 —	8 —	...	.	...	...	11 —	9 12	...	..	...	...
Sambalpur	11	10 8 to 11 —		...	..	...	10 4	10 2	...	...	...	...
United Provinces—												
(*a*) Agra—												
Eastern—												
Mirzapur*	...	10 5		11 —	...	5 —		8 8	..	15 —	...	14 —
Benares*		11 15		11 6	..	6 2		7 5	...	15 11½	...	15 3
Ghazipur	11 —	11 —	13 2	13 11	6 1	6 1	9 7	9 7	17 11	17 11	13 2	13 11
Jaunpur*		11 8	..	11 5	..	5 6		8 8	...	...		...
Allahabad	10 4	10 4	15 —	15 5	5 12	5 12	7 8	7 8	18 —	16 8	16 —	16 —
Central—												
Banda*		13 4	...	17 —	.	4 8		9 —	..	21 —	...	17 —
Fatehpur	12 1	12	17 —	16 8	8 —	8 —	9 —	9 —	19 —	19 —	16 —	17 —
Hamirpur	14 1	13 6	17 -	13 8	5 10	5 10½	7 2	7 2	20 —	20 4	15 4	16 8
Jalaun	13 3	13 12	17 —	17 —	5 —	4 —	8 —	6 —	18 8	18 —	15 —	15 —
Cawnpore	11 12	12 —	16 8	16 —	..	..	8 —	9 —	18 8	19 —	15 8	16 8
Jhansi*	..	11 8	.	17 7	..	5 8	.	6 12	.	16 5	...	14 —
Etáwah	12 4	12 4	16 8	13 8	3 —	3 —	7 ?	7 8	20 8	20 8	17 4	17 4
Farukhabad	12 1	12 1	15 4	16 4	3 14	3 14	8 12	8 8	18 3	19 8	15 7	15 15
Mainpuri	13 —	12 8	18 —	17 —	5 —	5 —	8 —	8 —	20 —	19 —	18 —	17 —
Etah	12 12	12 12	18 —	17 —	4 —	4 —	8 8	8 8	19 —	19 —	17 —	17 —
Western—												
Meerut	12 4	12 8	15 8	15 —	3 4	3 4	7 4	7 4	18 —	18 —	15 —	15 —
Agra	11 8	11 8	15 -	15 —	6 8	6 8	7 —	7 —	16 —	16 —	15 —	15 —
Muttra	11 —	11 -	16 4	16 4	5 —	5 -	8 —	8 —	19 —	19 —	15 —	15 —
Aligarh	12 —	12 —	16 —	16 —	3 6	3 8	5 —	5 —	17 —	17 —	16 —	16 —
Bulandshahr*	...	12 8	...	16 —	.	3 —		5 — to 8 —	...	17	...	16 —
Submontane, east—												
Ballia	11 1	11 1	14 4	14 4	6 8	6 8	9 2	9 2	16 4	...	13 —	...
Azamgarh	11 —	11 —	13 —	13 —	6 —	6 —	9 —	9 —	...	...	...	.
Gorakhpur*	..	12 2		16 —	...	7 11	...	11 11	...	17 2	...	14 13
Basti*	...	12 12	...	18 —	...	6 4	...	11 4		18 —	...	...

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*) Half-month of report	Previous half-month	Kangni or Kabun, Italian millet (*Setaria italica*) Half-month of report	Previous half-month	Gram, Chenna, Chola, Kadalay, or Funaga (*Cicer arietinum*) Half-month of report	Previous half-month	Maize (*Zea Mays*) Half-month of report	Previous half-month	Arhar dal Half-month of report	Previous half-month	Salt Half-month of report	Previous half-month	Districts
												Bengal—*continued*
												Western—
...	...	...	...	12 8	12 4	..		9 8	9 8	20 —	20 —	Bankura
...	...	...	...	14 8	13 4	...		10	10 8	20 —	20 —	Bardwan
...	...	...	..	12 —	11 8	...	.	8 —	8 —	17 8	17 8	Birbhum
...	...	...	...	9 —	9 —	...	..	8 —	8 —	20 —	20 —	Midnapur
...	...	...	...	14 4	14 —	...	...	10 8	10 8	20 —	20 —	Murshidabad
												Northern—
...	...	...	...	12 —	12 —		..	7 12	7 8	18 8	18 —	Pabna
...	...	...	...	12 12	12 12		...	8 4	8 4	15 12	15 12	Rajshahi
...	...	...	...	12 —	12 —		.	8 —	8 —	18 —	18 —	Malda
...	...	..	...	10 8	10 8	...		8 4	8 4	19 8	19 8	Bogra
...	...	...	...	10 —	10 —			7 8	7 8	18 —	18 —	Jalpaiguri
...	..	...	...	13 3	13 5		...	9 10	9 10	17 —	17 —	Dinajpur
...	...	...	...	..	..			12 —	12 —	17 —	17 —	Rangpur
												Hills—
10 —	10 —	...	...	8 —	9 —	11 —	11 —	6 8	6 8	13 —	13 —	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	..	12 —	13 —	20 —	20 —	8 —	8 —	16 —	16 —	Purnea
...	...	...	..	[illegible]	11 —	[illegible]	20 4	8 14	8 14	18 12	18 12	Bhagalpur
18 11	20 12	...	...	13 3	13 3	[illegible]	[illegible]	11 —	11 —	17 9	17 —	Darbhanga
...	...	...	..	15 —	15 —	17 —	17 —	11 —	11 —	19 —	19 —	Muzaffarpur
17 —	18 —	14 —	13 —	15 —	16 —	19 —	15 8	11 —	11 —	19 4	18 —	Sáran
21 —	21 —	...	...	15 —	[illegible]	20 —	[illegible]	10 —	10 —	18 —	18 —	Champáran
												Bihar, south—
...	...	..	...	12 8	12	17	17	8 8	8 —	16 —	16 —	Santhal Parganas
...	...			[illegible]	16	17 5	17	9 7	9 12	18 14	18 14	Monghyr
...	21 —	14 —	14 —	13 —	14	17	[illegible] 8	10 —	10 —	17 —	17 —	Gaya
..	...	18 —	18 —	15 —	[illegible]	19 —	[illegible]	12	12 —	20 —	20 —	Patna
...	...	...		14 —	14 —	17 —	[illegible]	10	10 —	19 —	19 —	Shahabad
												Chota Nagpur—
...	...	...	..	11 —	11 8	..	...	[illegible]	9 —	16 —	17 —	Singhbhum
...	..	..	..	13 —	12 8	16 —	[illegible]	10	9 8	17 —	15 —	Manbhum
19 —	18 —	...	...	12 —	11 [illegible]	[illegible]	[illegible]	8 —	7 4	16 —	16 —	Ránchi
..	...	...	...	12 6	12 15	[illegible] 10	17 11	10 11	10 11	18 9	18 9	Palámau
17 —	18 —	..	...	15 —	13 —	14 [illegible] 15	[illegible]	9 1	9 8	16 —	16 —	Hazáribágh
												Orissa—
...	...	...	...	9 [illegible]	10 2			9 [illegible]	8 8	25	25 8	Puri
...	...	..	...	10 8	10 [illegible]	.	...	7 11	7 15	25 9	25 9	Cuttack
...	..	...	...	9 —	9 [illegible] and [illegible]	..		9 —	8	13 —	13 —	Balasore
...	...	...	...	12 —	12 [illegible] 12 8	..		8 — 16 8 8	8 —	16 —	16 —	Sambalpur
												United Provinces—
												(a) Agra—
												Eastern—
...	...	.	15 —	...	13		17 —	..	10 8		18 —	Mirzapur
...	...		16 4		15 8		16 4		10 9		16 11	Benares
...	...	10 9	10 9	15 11	13 11	16 14	16 7	10 9	10 9	[illegible]	16 10	Ghazipur
...	...	...	...		16 [illegible]		18 8		11 8	.	17 7	Jaunpur
...	...	.	...	17 —	17			13 —	13 —	19 —	19	Allahabad
												Central—
...	...	...	.		15 8			...	12 —	.	18 8	Banda
...	...	.	15 —	17 —	17 —			13 —	13 —	18 —	15 —	Fatehpur
...	...	...	...	18 1	19 —	.	...	11 4	11 4	17 —	17 —	Hamirpur
...	...	...	...	18 8	18 8	.		10	10 —	...	...	Jalaun
...	15 —	20 —	19 —	13 —	13 [illegible]	20 4	[illegible] 8	12 —	12 —	22 —	22 —	Cawnpore
...	...	...	...	..	14 8				8 8	.	19 8	Jhansi
16 —	16 —	16 —	16 —	18 8	13 8	[illegible]	22 8	12 8	12 8	20 [illegible]	20 [illegible]	Etawah
...	...	...	...	17 9	16 [illegible]	22 2	[illegible] 13	11 12	11 2	19 8	19 2	Farukhabad
...	...	...	...	15 —	18 —	[illegible]	[illegible]	12 —	12 —	20 —	20 —	Mainpuri
.	...	.	...	17 8	17 —	21 —	22	13 —	13 —	20 —	20 —	Etah
												Western—
...	...	...	...	17 —	17 —	18 8	19 8	12 8	12 8	22 8	22 8	Meerut
...	..	...	..	15 —	18 —	18 —	18 —	12 —	12 —	22	22 —	Agra
...	...	...	.	10 1	10 4	16 —	13 —	12 —	12 —	21 —	21 —	Muttra
...	7	7	7 —	16	13 —	19 8	19 8	11 8	11 8	20 —	20 —	Aligarh
...	...	...	..	...	15 2		[illegible]	...	12 —	...	21 —	Bulandshahr
												Submontane, east—
...	...	...	...	16 4	15 10	18 8	17 8	11 1	11 1	16 4	16 4	Ballia
...	...	...	...	15 4	15 4	17 —	17 —	10 8	10 8	17 —	17 —	Azamgarh
...	...	...	14 13	.	16 8	...	18 —	.	12 —	...	18 8	Gorakhpur
...	...	...	...	.	18 —	...	...	.	11 8	...	19 —	Basti

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1912—*continued*

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—*continued*												
(a) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	12 12	13 —	16 —	16 —	7 —	6 8	10 —	10 —	18 8	19 —	17 —	17 8
Budaun	12 6	...	16 4	..	4 —	...	8 2	...	18 7	...	16 4	...
Pilibit*	...	11 10	...	16 —	...	5 3	...	9 —	...	...	...	15 —
Bareli*	...	12 12	...	16 4	...	4 4	...	8 8	...	...	...	17 4
Moradabad*		12 10		16 2	...	3 6	...	9 14	...	21 6	...	18 12
Bijnor	11 12	12 8	16 8	17 —	3 8	8 8	8 —	8 —		...	14 —	15 2
Muzaffarnagar	12 6	12 8	15 15	15 15	7 11	7 11	8 4	8 4	17 10	17 10	15 6	15 6
Sahâranpur*	...	12 12	...	16 —	...	3 8	...	7 12	...	19 12	...	17 8
Dehra-Dun*	...	11 8	...	16 —	...	3 —	...	8 —	...	14 —	...	14 9
Hills—												
Naini Tal*	...	9 8	...	12 —	...	3 —	...	7 —	[illegible]	10 —	...	10 —
Almora*	...	11 —	...	13 8	...	3 8	...	8 —	...	...	...	...
Garhwál*	...	12 —	...	16 —	...	3 8	...	6 8	...	...	...	...
(b) OUDH—												
Southern—												
Partábgarh	12 —	12 —	16 —	16 —	5 —	5 —	9 8	9 —	17 —	17 —	16 —	16 —
Sultanpur	12 8	12 8	18 8	16 —	5 —	5 —	10 8	10 —	...	..	...	...
Rae-Bareli	12 4	12 —	16 —	16 —	8 —	8 —	10 4	10 4	20 —	21 —	17 —	18 —
Unao	12 2	12 1	15 4	15 4	5 8	5 8	9 8	9 8	18 8	18 8	16 12	16 4
Lucknow*		12 —	...	16 8	...	4 —		8 —	...	20 —	...	17 4
Hardoi	12 8	13 —	18 —	18 —	3 8	3 8	8 —	9 —	21 —	22 —	18 8	18 —
Northern—												
Fyzabad	12 —	12 —	15 8	15 8	...	...	8 4	8 4	21 —	21 —	15 —	15 8
Barabanki*	...	12 8	...	16 —	...	5 —	...	8 —	...	21 —	...	16 —
Gonda	12 4	12 4	17 8	17 8	6 4	6 4	8 4	8 4	20 4	20 4	19 —	19 —
Bahraich	13 —	13 —	21 —	20 —	6 8	6 8	10 —	10 —	25 8	26 —	20 —	20 —
Sitapur	13 —	13 —	17 8	18 8	4 —	4 —	9 8	9 —	21 —	21 —	18 —	18 —
Kheri*		13 —	...	18 —	...	4 —	...	9 —	...	23 —	...	19 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	9 9	9 10	11 8	11 8	5 12	5 15	6 8	6 11	13 —	11 14	10 1	9 4
Ajmer*	...	9 4	..	12 7	...	5 4	...	6 4	...	12 8	...	12 —
Kishangarh	10 —	9 4	12 —	12 4	4 —	4 —	6 —	6 —	12 —	12 —	12 —	12 —
Tonk	12 8	12 1	15 12	15 6	5 9	4 6	6 10	5 8	18 4	17 8	15 8	15 5
Jaipur	10 8	10 12	13 14	13 10	4 14	4 14	5 10	5 6	15 15	15 11	13 6	13 14
Karauli	11 4	11 9	16 9	16 9	7 13	6 12	8 2	8 —	16 4	16 4	14 6	14 1
Dholpur	12 —	11 14	17 5½	16 12	5 4	5 4	5 8	5 8	18 —	18 4	16 8	16 14
Bharatpur	11 12	12 —	15 —	15 6	4 14	4 14	5 8	5 8	16 8	16 8	14 10	14 12
Alwar	11 3	11 3	15 3	15 13	5 5	5 5	6 13	6 13	17 7	17 7	14 11	14 11
Deoli	11 11	11 11	13 8	14 8	5 —	5 —	6 —	6 —	16 —	16 —	13 —	13 —
Nasirabad	10 —	10 —	...	...	6 8	6 8	7 8	7 8	14 —	14 —	12 —	12 —
Western—												
Bikaner	10 —	10 —	14 8	14 —	4 8	4 8	6 8	6 8	12 4	12 —	9 12	9 8
Jaisalmer	8 1	7 9	...	...	4 11	4 11	6 11	6 10	11 6	10 7	10 4	9 6
Jodhpur	8 7 and 10 2	8 — and 10 —	14 —	13 5	5 3	5 3	6 8	6 8	13 —	12 4	10 6 and 12 —	9 12 and 11 12
Central India—												
Indore	9 8	10 12	13 —	13 —	7 —	5 —	8 —	7 —	18 —	18 —	11 —	11 —
Nimach	10 4	10 4	...	...	6 8	6 8	6 12	6 12	18 —	13 —	12 —	12 —
Gwalior*	...	11 4	...	...	...	5 —	...	6 —	...	...	...	...
Punjab—												
Southern—												
Hissar	11 8	11 8	16 —	15 —	...	...	7 —	7 —	13 8	13 8	13 8	13 8
Ferozpur	12 8	12 8	16 8	16 8	...	...	8 —	7 8	17 —	17 —	...	14 —
Central—												
Lahore	11 —	11 —	14 4	14 4	...	...	8 —	8 —	17 8	15 8	13 —	13 8
Gujranwala	12 8	12 8	16 8	16 8	...	...	7 8	7 8	15 8	15 8	13 —	12 8
Gujrat	12 —	12 —	16 —	16 —	...	...	8 —	8 —	...	...	14 —	14 —
Jhelam	11 12	11 12	14 8	14 8	...	...	8 —	8 —	...	...	13 —	13 8

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee].

Marua or Ragi (*Eleusine coracana*) — Half-month of report	Marua or Ragi — Previous half month	Kangni or Kakun, Italian Millet (*Setaria italica*) — Half-month of report	Kangni — Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) — Half-month of report	Gram — Previous half-month	Maize (*Zea Mays*) — Half-month of report	Maize — Previous half-month	Arhar dál — Half-month of report	Arhar dál — Previous half-month	Salt — Half-month of report	Salt — Previous half-month	Districts
												United Provinces—*continued*
												(*a*) Agra—*continued*
												Submontane, west—
...	...	...	...	18 8	18 8	...	...	13 —	13 —	19 —	19 —	Shahjahánpur
...	...	15 2	...	16 8	...	21 4	...	12 8	...	29 —	...	Budaun
...	...	...	...	...	18 4	...	21 —	...	10 8	...	20 —	Pilibit
...	...	...	...	...	17 4	...	22 8	...	12 8	...	21 4	Bareli
...	...	...	...	...	16 8	...	21 10	...	12 6	...	20 8	Moradabad
...	...	...	...	14 8	15 12	...	...	11 4	11 4	19 —	19 —	Bijnor
...	...	...	...	15 15	16 8	17 10	17 10	8 4	8 4	20 14	22 —	Muzaffarnagar
...	...	...	...	...	17 4	...	20 4	...	9 9	...	20 12	Saháranpur
...	20 —	...	...	...	15 —	...	19 8	...	12 —	...	16 —	Dehra-Dun
												Hills—
...	...	...	...	...	12 —	...	10 —	...	8 —	...	12 —	Naini Tal
...	13 —	...	...	...	11 8	...	...	...	9 —	...	13 —	Almora
...	20 —	...	16 —	...	8 —	...	...	...	6 —	...	8 8	Garhwál
												(*b*) Oudh—
												Southern—
...	...	...	...	17 —	17 —	...	...	13 —	13 —	20 —	20 —	Partábgarh
...	...	...	...	19 8	19 8	...	...	13 —	12 8	21 —	21 —	Sultanpur
22 —	23 —	14 —	16 —	17 8	16 8	18 —	16 —	13 —	13 —	20 —	20 —	Rae-Bareli
...	...	...	16 —	17 8	16 8	22 4	...	11 12	11 10	20 —	20 —	Unao
...	...	...	...	...	18 —	...	21 —	...	12 —	...	18 —	Lucknow
23 —	25 —	19 4	22 —	19 —	19 8	25 —	24 —	13 —	13 —	20 —	20 —	Hardoi
												Northern—
...	...	15 8	15 8	19 4	19 4	20 8	21 —	10 12	10 12	19 —	19 —	Fyzabad
...	...	...	10 —	...	18 —	...	22 —	...	12 8	...	19 —	Barabanki
12 —	12 —	12 —	12 —	17 8	17 8	22 4	22 4	10 12	10 12	18 —	18 —	Gonda
...	...	...	...	19 8	19 8	25 —	24 —	12 —	12 —	18 8	18 8	Bahraich
17 —	17 —	18 —	18 —	21 —	21 —	21 —	21 —	12 —	12 —	20 —	20 —	Sitapur
...	24 —	...	11 —	...	21 —	...	24 —	...	12 —	...	20 —	Kheri
												Rajputana—
												Eastern—
...	...	8 11	7 [illegible]	13 —	13 5	13 [illegible]	12 15	8 5	8 2	17 11	19 3	Mewar (Udaipur)
...	...	...	6 8	...	15 —	...	15 —	...	10 8	...	24 —	Ajmer
...	...	...	...	13 8	13 8	12 8	12 4	...	...	24 —	...	Kishangarh
...	...	...	...	18 14	18 9	15 8	15 5	...	...	22 4	20 7	Tonk
...	...	5 14	5 14	{16 11 and 14 15}	{14 15 and 17 11}	15 11	15 11	16 7	16 7	23 12	23 12	Jaipur
...	...	12 8	...	17 8	16 9	...	...	16 14	16 4	21 4	21 8	Karauli
...	...	7 4	6 —	19 5½	19 14	...	...	12 —	12 —	22 —	21 8	Dholpur
...	...	9 —	9 —	16 8	16 8	18 6	19 —	11 12	11 12	22 —	22 —	Bharatpur
...	...	13 —	13 —	18 8	18 8	16 —	16 —	18 8	18 8	25 1	25 1	Alwar
...	...	...	...	14 6	14 8½	15 3	15 3	9 —	9 —	22 12	22 12	Deoli
...	...	...	...	15 —	15 —	...	...	8 8	8 8	25 —	25 —	Nasirabad
												Western—
...	...	...	...	14 8	14 8	...	...	7 8	7 8	22 8	22 8	Bikaner
...	...	...	...	10 4	10 14	...	...	...	...	{22 — and 24 —}	{22 — and 24 —}	Jaisalmer
...	...	...	...	14 4	14 6	...	...	9 1	9 1	16 5	16 5	Jodhpur
												Central India—
...	...	...	...	14 8	14 —	18 —	18 —	8 8	8 —	18 —	17 —	Indore
...	...	...	...	14 8	14 8	...	...	9 —	9 —	22 —	22 —	Nimach
...	...	...	8 —	...	19 —	...	...	...	11 —	...	20 —	Gwalior
												Punjab—
												Southern—
...	...	...	...	18 8	18 8	...	...	...	...	24 —	24 —	Hissar
...	...	...	...	17 —	17 —	19 —	17 8	...	...	22 —	22 —	Ferozpur
												Central—
...	...	12 8	12 8	14 8	14 8	16 8	15 —	10 8	10 8	25 —	25 —	Lahore
...	...	...	...	15 —	15 —	16 —	15 8	...	...	26 —	26 —	Gujranwala
...	...	...	...	14 8	14 —	15 —	15 —	...	...	26 —	26 —	Gujrat
...	...	...	...	14 8	14 8	17 —	14 8	9 —	9 —	28 —	28 —	Jhelum

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1912—continued.

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—continued												
South-eastern—												
Gurgáon	12 4	12 4	16 —	16 —	..	..	5 —	5 —	16 —	16 —	15 —	16 —
Delhi	11 —	11 8	17 —	15 —	8 —	8 —	6 —	6 —	17 —	18 —	14 8	14 8
Rohtak	12 8	12 8	15 —	15 —	...	...	9 —	9 —	17 —	17 —	15 8	15 —
Karnál	12 12	12 12	16 —	16 —	...	...	7 —	7 —	22 —	20 —	14 8	16 —
Sub-montane—												
Ambala	12 8	12 8	16 8	16 8	...	...	8 8	8 8	21 —	21 —	15 8	15 8
Ludhiána	12 8	12 ·	15 8	16 —	...	...	7 —	7 —	17 8	..	14 8	15 8
Jullundur	13 8	13 8	17 —	17 —	..	...	7 —	7 —	17 —	17 —	12 —	12 —
Hoshiárpur	13 8	13 8	16 —	16 —	...	..	7 —	7	15 —	16 —	10 —	10 —
Gurdáspur	14 —	14 —	17 —	17 —	..	...	10 —	10 —	14 —	14 —	...	...
Amritsar	13 —	13 4	16 8	16 —	..	...	7 12	7 12	16 —	15 8	13 —	13 —
Siálkot	13 12	13 12	16 —	16 —	...	...	9 —	9 —	...	...	14 —	14 —
Hills—												
Simla	10 8	10 8	17 —	17 —	...	..	6 4	6 8	15 —	15 —	10 —	9 —
Kángra	12 —	12 —	13 —	13 —	...	...	8 8	8 8	...	...	...	...
Northern—												
Ráwalpindi	11 —	10 12	16 —	15 8	...	..	7 —	7 —	16 —	16 —	12 12	12 12
Attock	11 8	11 12	13 8	17 —	...	...	7 —	7 8	...	...	14 —	14 —
Western—												
Sháhpur	11 12	12 8	16 —	16 —	...	.	7 —	7 —	...	...	14 —	15 —
Jhang	11 12	12	15 —	15 —	...	...	9 —	9 —	15 8	15 —	14 —	13 8
Lyallpur	11 12	11 12	13 —	16 —	.	...	7 8	7 8	...	..	...	...
Multan	11 —	11 8	14 —	14 12	...	...	9 —	9 4	14 12	17 4	12 12	13 8
Montgomery	11 4	11 7	14 —	14 —	...	...	6 8	6 8	13 8	13 —	12 —	12 —
Muzaffargarh	11 4	11 12	14 —	13 —	...	...	6 —	6	15 8	15 8	12 —	12 —
Dera Ghazi Khan	10 8	10 2	13 2	13 2	...	...	6 15	7 8	14 2	13 7	12 14	11 14
N.-W. F. Province—												
Hazára	9 12	9 12	17 —	15 4	8 8	8 8	7 12	7 8	...	...	10 12	10 12
Peshávar	10 —	10 —	17 —	17 —	5 8	5 8	6 8	6 8	16 —	16 —	12 —	12 —
Kohát	11 7	11 13	16 14	16 11	4 8	4 8	9 4	9 4	15 5	15 5	13 6	13 4
Bannu	12 15	12 5	18 2	16 1	3 7	3 7	8 12	8 12	17 8	17 8	11 14	12 8
Dera Ismael Khan	10 10	10 10	13 4	13 2	3 7	3 7	6 4	6 4	16 4	16 —	13 2	14 6
Tochi	13 —	13 8	17 —	18 —	...	...	9 —	9 —	...	...	...	...
Kurram	10 8	11 —	21 —	21 —	9 8	10 —	...	...	...	...	...	...
Malakand	11 8	11 8	17 —	17 —	4 —	4 —	5 8	5 8	14 8	14 8	...	...
Wano	9 2	9 7	10 11	10 8	3 1	3 1	...	...	...	...	...	...
Sind and Baluchistan—												
Karáchi	9 —	9 —	..	...	6 —	6 —	7 —	7 —	11 —	10 —	11 —	10 8
Hyderabad	9 —	9 —	...	...	7 —	6 8	7 —	7 —	11 —	11 —	11 —	11 —
Thar and Parkar (Mirpur Khas)	9 —	9 —	...	...	5 —	5 —	7 —	7 —	13 —	13 —	10 —	10 —
Shikárpur	10 8	10 8	...	...	6 —	6 8	6 8	7 —	11 —	11 —	13 —	13 —
Upper Sind Frontier	9 12	9 12	...	...	6 —	6 —	7 —	7 —	13 —	13 —	14 —	14 —
Quetta	9 4 to 10 —	9 5 to 10 —	10 11	10 12	8 4	8 4	6 13	6 13	10 8	10 —	8 14	8 14
Bombay—												
Konkan—												
Karwar	6 13	6 13	...	...	6 —	6 —	7 6	7 6	9 10	9 10	9 12	9 12
Ratnagiri	6 12	6 12	...	...	6 8	6 8	7 2	7 2	9 2	9 2	10 10	10 10
Alibág	7 6	7 6	...	..	7 6	6 7	8 2	7 8	...	...	8 0	8 0
Bombay	6 8	6 8	...	...	5 2	5 2	7 2	7 2	8 9	8 9	8 10	8 10
Thanna	8 9	8 8	...	...	6 15	6 15	7 5	7 5	9 6	9 6	9 14	9 14
Deccan and Karnatak—												
Dharwar	7 8	7 8	...	...	7 14	7 14	8 13	8 13	12 12	12 12	10 8	10 8
Belgaum	7 13	7 4	..	...	7 15	6 15	8 8	7 7	11 13	11 13	11 2	10 11
Satara	7 1	7 1	...	...	5 14	5 14	6 12	6 12	9 14	8 13	10 —	8 14
Sholapur	8 7	8 7	...	...	6 7	6 13	7 8	8 8	12 —	12 —	12 —	12 —
Bijapur	7 2	7 2	...	...	5 10	5 10	6 9	6 9	10 8	10 15	10 14	11 4
Poona	6 14	6 14	...	...	6 6	5 2	7 —	5 12	10 13	10 3	10 13	10 13
Khandesh and N.-E. Deccan—												
Ahmadnagar	8 14	9 9	...	...	5 14	5 14	6 10	6 4	11 —	10 5	9 13	10 8
Násik	9 3	8 8	...	...	6 —	6 —	7 7	7 7	...	...	10 15	10 8
Dhulia	7 8	7 1	...	...	5 11	5 11	5 15	5 15	11 6	11 6	9 5	9 5
Jalgaon	9 6	9 9	...	...	6 —	6 —	6 9	6 9	12 2	11 5	11 1	10 12
Gujarat—												
Surat	9 4	9 4	...	...	5 9	5 9	7 14	7 14	8 5	8 —	9 8	9 8
Broach	8 —	8 —	...	...	5 8	5 8	7 —	7 —	9 —	9 —	9 8	9 8
Kaira	7 8	8 —	...	...	4 8	5 —	5 8	6 8	13 8	13 8	12 —	12 —
Baroda	8 8	8 —	...	...	6 —	5 8	6 8	6 —	10 —	10 —	10 —	10 —
Ahmadabad	9 8	9 8	...	...	5 8	5 8	8 —	8 —	12 —	12 —	12 —	12 —
Godhra	8 8	8 8	...	...	5 13	5 8	7 8	7 8	...	...	10 8	10 —
Disa	8 8	8 —	...	...	5 4	5 4	5 8	5 8	15 —	13 —	12 8	12 8
Kathiawar—												
Rajkot	8 12	8 10	...	...	4 8	4 8	5 8	5 8	13 —	10 5	10 4	10 2
Central Provinces—												
Western—												
Nimar	10 8	10 8	...	...	5 —	4 6	7 0	7 —	13 —	11 —	...	...
Hoshangabad	12 —	12 —	...	...	4 12	4 12	7 1	7 1	14 14	14 14	...	...
Betul	12 1	12 1	...	...	...	...	7 8	7 8	14 2	14 2	...	...
Chindwara	12 11	12 11	...	...	6 11	6 11	10 8	10 8	15 8	15 8	...	...
Nagpur	11 8	11 8	...	...	5 3	5 3	9 2	9 2	12 11	12 11	...	...
Wardha	11 4	11 4	...	...	5 1	5 2	9 1	9 2	14 11	14 11	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*) Half month of report	Marua or Ragi Previous half-month	Kangni or Kakun, Italian Millet (*Setaria italica*) Half-month of report	Kangni Previous half-month	Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*) Half-month of report	Gram Previous half-month	Maize (*Zea Mays*) Half-month of report	Maize Previous half-month	Arhar Dal Half-month of report	Arhar Dal Previous half-month	Salt Half-month of report	Salt Previous half-month	Districts
												Punjab—*continued*
												South-eastern—
...	...	...	...	18 8	19 —	16 —	16 —	10 —	10 —	20 —	20 —	Gurgáon
...	...	...	...	16 8	17 —	18 —	18 —	11 8	12 —	22 —	22 —	Delhi
...	...	...	...	18 8	18 8	15 —	15 —	12 —	12 —	21 —	21 —	Rohtak
...	...	...	...	18 —	18 8	18 —	19 —	11 —	11 —	20 —	20 —	Karnál
												Submontane—
23 —	23 —	15 8	15 8	15 8	15 8	22 —	22 —	11 —	11 —	27 —	27 —	Ambala
...	...	9 —	10 —	16 12	17 —	21 8		...	...	25 8	25 8	Ludhiána
...	...	8 —	8 —	16 8	16 8	21 —	[illegible]	...	...	25 —	25 —	Jullundur
...	...	...	...	14 4	14 8	18 8	18 8	...	...	23 —	23 —	Hoshiárpur
...	...	8 —	8 —	15 —	15 —	16 —	16 —	...	..	24 —	24 —	Gurdáspur
...	...	12 —	12 —	15 —	15 —	18 8	18 —	10 ..	10 —	26 8	26 8	Amritsar
...	...	...	...	14 —	14 —	15 —	15 —	...	..	26 —	26 —	Siálkot
												Hills—
...	...	...	...	12 12	13 —	17 —	16 —	7 —	7 —	17 —	17 —	Simla
...	...	...	...	13 —	13 —	16 —	16 —	8 —	8 —	16 —	16 —	Kángra
												Northern—
...	...	13 —	13 —	14 8	14 8	16 4	16 —	...	...	27 —	27 —	Ráwalpindi
...	...	...	...	13 4	13 8	14 8	14 8	8 —	8 —	26 —	26 —	Attock
												Western—
...	...	...	...	14 —	14 8	14 —	...	...	...	22 —	22 —	Sháhpur
18 —	18 —	17 —	18 —	14 —	14 12	16 4	16 —	...	...	21 —	21 —	Jhang
...	...	...	...	15 —	14 12	[illegible]	16 —	...	...	24 —	24 —	Lyallpur
...	...	10 —	10 —	14 8	14 —	[illegible]	15 4	...	...	24 8	24 8	Multan
...	...	...	...	14 6	14 6	[illegible]	14 —	8 —	8 —	22 —	22 —	Montgomery
...	...	...	...	13 4	13 —	[illegible]	12 —	...	...	21 —	21 —	Muzaffargarh
...	...	...	...	11 9	12 3	...	...	...	..	22 —	22 —	Dera Ghazi Khan
												N.-W. F. Province—
...	...	...	...	11 6	11 6	12 —	12 —	...	..	19 —	19 —	Hazára
...	...	11 —	12 —	13 —	13 —	15 —	14 —	10 —	10 —	25 —	25 —	Peshávar
...	...	...	...	12 10	13 2	13 6	14 —	...	...	25 8	25 8	Kohát
...	...	...	...	12 10	11 12	17 8	17 5	...	...	30 10	30 —	Bannu
...	...	...	...	13 2	12 8	14 —	13 2	...	...	27 —	27 —	Dera Ismael Khan
...	...	...	...	...	..	17 —	17 —	...	...	20 —	20 —	Tochi
...	...	...	...	9 8	9 8	15 8	13 8	...	..	19 —	17 —	Kurram
...	...	...	...	12 —	12 —	...	...	8 —	8 —	18 —	18 —	Malakand
...	...	...	...	...	...	...	...	...	...	...	...	Wano
												Sind and Baluchistan—
...	...	...	...	13 —	13 —	...	...	8 —	8 —	26 8	26 8	Karáchi
...	...	...	...	11 4	12 —	...	...	8 8	...	23 —	22 —	Hyderabad
...	...	...	...	9 —	9 8	...	...	...	...	20 —	20 —	Thar and Párkar (Mirpur Khas)
...	...	..	...	12 —	13 —	...	...	9 —	9 —	22 —	22 —	Shikárpur
...	...	...	...	12 —	13 —	...	...	10 —	9 —	16 —	16 —	Upper Sind Frontier
...	.	...	...	11 4½	11 3½	11 9	11 7	6 —	6 —	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	12 8	...	...	10 7	10 7	...	...	7 10	7 10	20 10	20 10	Karwar
9 6	9 6	...	...	11 —	11 11	...	...	8 2	8 2	20 13	20 13	Ratnagiri
...	...	...	...	9 —	9 —	...	...	8 5	8 5	23 12	23 12	Alibág
7 14	7 14	...	...	10 —	10 —	...	...	8 5	8 5	18 14	18 14	Bombay
10 5	10 5	...	...	11 2	11 2		...	8 10	8 8	23 2	23 2	Thanna
												Deccan and Karnatak—
...	...	...	...	9 2	9 2	...	...	8 8	8 8	19 8	19 8	Dharwar
13 10	12 11	...	...	10 6	10 14	...	...	7 5	7 5	21 12	21 12	Belgaum
...	...	...	...	10 —	10 —	...	...	8 14	8 14	19 —	19 —	Satara
...	...	...	...	13 2	13 2	...	...	8 5	7 12	18 —	18 —	Sholapur
...	...	...	...	10 14	11 12	...	...	7 14	7 14	20 8	20 8	Bijapur
...	...	...	...	12 2	14 9	...	...	7 8	7 8	17 13	18 12	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	12 11	12 11	...	...	8 6	8 6	17 8	17 3	Ahmadnagar
13 10	13 1	...	...	12 —	12 11	...	...	7 6	7 6	21 —	21	Násik
...	...	...	...	11 11	11 11	...	...	8 1	8 1	18 11	18 11	Dhulia
...	...	...	...	12 13	12 13	...	...	10 8	10 8	18 9	18 9	Jalgaon
												Gujarat—
...	...	...	...	9 11	9 11	...	...	8 5	8 5	26 13	26 13	Surat
...	...	...	...	8 —	8 —	...	...	8 —	8 —	24 9	24 9	Broach
14 —	14 —	...	...	9 —	9 —	...	...	7 8	7 8	26 8	26 8	Kaira
11 8	11 8	...	...	10 8	10 —	...	...	8 —	7 8	21 —	21 —	Baroda
...	...	...	...	13 —	13 —	...	...	9 —	9 —	26 8	26 8	Ahmadabad
...	...	...	...	12 5	12 —	...	...	8 5	8 —	25 —	25 —	Godhra
...	...	...	...	12 —	12 —	...	...	6 8	6 8	25 —	25 —	Disa
												Kathiawar—
...	...	...	...	12 —	12 8	...	...	5 8	5 8	80 4	80 4	Rajkot
												Central Provinces—
												Western—
...	...	...	...	12 —	12 —	..	...	8 8	8 8	17 5	17 5	Nimar
...	...	...	...	15 1	15 1	...	...	12 —	12 —	16 —	16 —	Hoshangabad
...	...	...	...	13 2	13 2	...	...	8 9	8 9	15 7	14 7	Betul
...	...	...	...	12 11	12 11	...	...	8 11	8 11	16 —	16 —	Chhindwara
...	...	...	...	11 14	11 14	...	...	10 7	10 7	16 —	16 —	Nagpur
...	...	..	...	12 2	12 2	...	...	12 12	12 12	17 —	17 —	Wardha

RETAIL PRICES FOR THE SECOND HALF OF DECEMBER 1912—*concluded.*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half month	Half month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	11 5	10 5	...	...	4 13	4 13	8 —	8 —	14 4	14 4	...	...
Saugor	11 8	11 8	...	...	5 9	5 9	7 2	7 2	14 4	14 4	...	...
Damoh	11 15	11 15	...	...	6 9	6 9	7 12	7 12	17 6	17 6	...	...
Jubbulpore	10 8	10 8	...	...	4 8	4 8	10 —	9 8	15 —	...	...	...
Mandla	11 1	11 1	...	...	7 2	7 2	10 4	10 4	...	...	...	...
Seoni	12 —	12 —	...	...	7 2	7 2	11 5	11 5	16 —	16 —	...	...
Bálághát	8 15	8 15	...	...	5 7	5 7	9 2	9 2	...	...	...	...
Bhandára	10 4	10 4	...	...	...	...	8 —	8 —	...	...	...	...
Chánda	10 —	10 —	...	...	6 11	6 11	7 4	7 4	13 5	13 5	...	...
Eastern—												
Biláspur	11 11	11 11	...	...	...	8 —	12 13	10 11	...	...	...	...
Raipur	11 4	11 4	...	...	7 8	7 8	10 —	10 —	...	...	...	...
Drug	14 14	18 13	...	...	10 —	8 14	11 5	10 4	...	...	...	...
Berar—												
Buldana	8 12	8 12	...	...	5 —	5 —	6 12	6 12	11 12	11 12	...	...
Akola	9 9	9 9	...	...	5 13	5 13	9 —	8 4	...	15 —	...	...
Amráoti	10 8	10 8	...	...	6 8	6	8 13	8 11	16 —	16 —	...	...
Yeotmal	9 2	9 2	...	...	4 —	4	8 —	8	18 5	18 5	...	...
Nizam's Territories—												
Secunderabad	6 2	6 3	9 11	9 10	3 8	3 9	6 7	6 7	10 8	10 8	11 —	10 9
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	7 8	7 11	...	...	...	...
S. Canara	...	...	...	...	...	...	7 7	7 7	...	...	...	...
South, Central—												
Coimbatore	...	...	...	...	...	...	6 10	6 10	11 12	10 10	13 11	11 10
Nilgiris	...	...	...	...	...	...	6 3	6 3	...	...	...	...
Salem	...	...	...	...	...	...	5 6	5 12	9 13	9 13	8 4	8 4
Central—												
Bellary	...	...	...	...	...	...	5 15	5 15	12 12	13 —	...	...
Anantapur	...	...	...	...	...	...	6 14	7 2	14 13	15 1	...	...
Cuddapah	...	...	...	...	...	...	6 10	6 10	12 14	12 8	13 7	12 5
Karnul	...	...	...	...	...	...	6 10	6 10	10 10	10 10	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	...	6 10	6 10	...	...	...	...
Vizagapatam	...	...	...	...	...	...	6 12	6 12	...	...	13 15	13 15
Godávari	...	...	...	...	...	...	7 9	7 9	11 4	11 4	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	8 12	8 8	10 13	10 9	...	...
Guntur	...	...	...	...	...	...	7 2	7 2	10 7	10 7	11 —	11 —
Nellore	...	...	...	...	...	...	8 4	8 4	13 —	13 —	12 8	12 8
East Coast, south—												
Madras	...	...	...	...	...	...	6 9	6 9	...	...	...	...
Chingleput	...	...	...	...	...	...	6 8	6 8	...	...	...	...
N. Arcot	...	...	...	...	...	...	6 13	6 13	...	...	...	...
S. Arcot	...	...	...	...	...	...	6 10	6 10	...	...	9 9	9 9
Tanjore	...	...	...	...	...	...	7 7	7 —	...	...	11 10	9 9
Trichinopoly	...	...	...	...	...	...	6 3	6 3	11 6	11 3	12 5	11 10
Southern—												
Tinnevelly	...	...	...	...	...	...	7 7	7 —	11 —	11 —	10 4	9 9
Madura	...	...	...	...	...	...	6 10	6 10	10 3	10 3	8 9	8 9
Mysore—												
Mysore	6 —	6 —	5 —	5 —	5 —	4 8	6 8	6 —	14 —	14 —	...	...
Bangalore	6 —	6 —	5 4	5 4	5 —	5 —	5 8	5 8	...	...	...	...
Coorg—												
Coorg	6 —	6 —	6 —	6 —	7 8	7 8	9 —	9 —	...	...	...	...
Aden	7 —	7 —	...	...	4 10	4 10	5 9	5 9	8 —	8 —	8 —	8 —

[The figures state the number of seers (of 80 tolas) and chittaks sold for one rupee]

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces *continued— Central—*
...	...	...	...	16 —	16 —	...	...	12 —	12 —	16 —	16 —	Narsinghpur
...	...	...	...	14 4	13 8	...	...	10 11	10 11	18 5	18 5	Saugor
...	...	...	...	15 10	16 11	...	...	8 —	8 —	16 —	16 —	Damoh
...	...	...	...	14 8	14 8	...	...	10 —	10 —	17 —	17 —	Jubbulpore
...	...	...	...	15 1	15 1	...	...	10 —	9 8	14 —	14 —	Mandla
...	...	...	...	11 5	12 —	...	...	8 —	8 —	16 —	16 —	Seoni
...	...	...	...	10 11	10 11	...	...	8 14	8 14	16 9	16 9	Bálághát
...	...	...	...	11 —	11 —	...	...	9 4	9 4	15 4	15 4	Bhandára
...	...	...	...	11 7	11 7	...	...	11 7	11 7	16 —	16 —	Chánda
												Eastern—
...	...	...	...	11 11	11 11	...	...	9 2	9 2	12 13	12 13	Biláspur
...	...	...	...	12 —	12 —	...	...	11 4	11 4	16 —	16 —	Raipur
...	...	...	...	12 —	11 8	...	...	9 —	9 —	15 4	15 4	Drug
												Berar—
...	...	...	...	11 15	11 15	...	...	9 —	9 —	16 —	16 —	Buldána
...	...	...	...	13 4	13 5	...	...	8 9	8 9	17 2	17 2	Akola
...	...	...	...	15 —	15 —	...	...	11 4	11 4	17 2	17 2	Amráoti
...	...	...	...	11 11	11 11	...	...	11 11	11 11	16 —	16 —	Yeotmal
												Nizam's Territories—
11 14	12 3	...	...	10 7	9 15	...	...	13 2	12 13	14 —	14 —	Secunderabad
												Madras— *Malabar Coast*
...	...	...	...	...	...	...	...	...	...	19 6	19 13	Malabar
...	...	...	...	...	...	...	...	...	...	20 4	20 13	S. Canara
												South, central—
13 5	12 9	...	...	...	...	...	...	...	...	19 8	19 8	Coimbatore
...	...	...	...	...	...	...	...	...	...	16 —	16 —	Nilgiris
11 13	11 13	...	...	...	...	...	...	...	...	15 2	16 1	Salem
												Central—
13 9	13 9	...	...	...	...	...	...	...	...	17 7	17 7	Bellary
15 13	15 13	...	...	...	...	...	...	...	...	19 15	19 15	Anantapur
13 8	14 2	...	...	...	...	...	...	...	...	21 7	21 7	Cuddapah
...	...	...	...	...	...	...	...	...	...	15 5	15 5	Karnul
												East Coast, north—
16 5	16 5	...	...	...	...	...	...	...	...	20 9	20 9	Ganjam
13 2	13 10	...	...	...	...	...	...	...	...	20 —	20 —	Vizagapatam
10 11	10 11	...	...	...	...	...	...	...	...	24 —	24 —	Godavari
												East Coast, central—
13 12	13 4	...	...	...	...	...	...	...	...	27 —	27 —	Kistna
9 14	9 14	...	...	...	...	...	...	...	...	24 —	24 —	Guntur
13 14	13 14	...	...	...	...	...	...	...	...	26 3	26 3	Nellore
												East Coast, south—
11 12	11 12	...	...	...	...	...	...	...	...	27 14	28 3	Madras
12 —	12 —	...	...	...	...	...	...	...	...	26 —	26 —	Chingleput
12 9	12 9	...	...	...	...	...	...	...	...	23 2	23 2	N. Arcot
9 10	9 10	...	...	...	...	...	...	...	...	23 1	23 1	S. Arcot
12 9	11 13	...	...	...	...	...	...	...	...	23 10	23 10	Tanjore
13 5	12 9	...	...	...	...	...	...	...	...	21 15	22 1	Trichinopoly
												Southern—
12 12	12 3	...	...	...	...	...	...	...	...	27 —	27 —	Tinnevelly
11 2	11 2	...	...	...	...	...	...	...	...	23 13	23 13	Madura
												Mysore—
14 —	13 —	..	...	8 —	8 —	...	...	7 —	7 —	17 8	17 8	Mysore
13 —	13 —	...	...	8 —	8 —	...	...	6 8	6 8	17 4	17 4	Bangalore
												Coorg—
17 —	15 8	...	...	15 —	15 —	...	...	7 —	7 —	18 —	18 —	Coorg
...	...	...	...	10 3	10 3	...	...	8 10	8 10	32 —	32 —	**Aden**

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence

R. E. ENTHOVEN,

Secretary to the Government of India

Calcutta, January 25, 1913.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.
PLAGUE.

Delhi, the 30th January 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 25th January 1913 is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	.	
		Delhi-Rural area	9	7
		TOTAL	9	7
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	10	8
		Ahmedabad City	..	...
		Ahmedabad District	...	...
		Broach Port	..	...
		Broach District	...	..
		Kaira "	...	...
		Mahi Kantha Agency	...	...
		Palanpur "	...	...
		Rewa Kantha "	...	...
		Bulsar Port	...	..
		Surat Town and Port	..	..
		Rander Port	...	...
		Surat District	21	9
		Surat Agency	...	...
		Bhiwndi Port	1	1
		Bandra "	...	...
		Mahim "	...	...
		Bassein "	...	...
		Sanjan "	...	...
		Thana "	..	...
		Chinchani "	8	8
		Tarapur "	3	3
		Joo "	...	...
		Thana District	...	...
	Central	Ahmednagar District	2	...
		West Khandesh	...	...
		East Khandesh District	...	...
		Nasik District	...	...
		Poona City	17	15
		Poona District	...	1
		Satara "	36	17
		Sholapur Town	...	...
		Sholapur District	..	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Southern	Panvel Port	...	...
		Alibag „	1	1
		Kolaba District	10	6
		Vengurla Port	8	2
		Ratnagiri District	5	3
		Belgaum „	47	33
		Hubli Town	22	20
		Dharwar District	33	20
		Kanara „	1	1
		Bijapur „	140	1.1
		Bijapur Agency	...	...
		Savantvadi State	1	1
	Sind	Karachi Town and Port	...	...
		Karachi District	...	...
		Sukkur „	...	...
		Larkana „	...	...
	Political Charges.	Baroda State	...	1 (*a*)
		Cutch	...	...
		Porbandar Port	...	...
		Kathiawar Agency	5	3
		Kolhapur and Southern Maratha Country	18[illegible]	95
		Satara Agency	...	...
		Savanur State	...	...
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira „	7	2
		Murud Port	...	...
		TOTAL	513	361
Madras Presidency	...	Anantapur District	15	15
		North Arcot „	35	29
		Bellary Town	1 (*b*)	1 (*b*)
		Bellary Cantonment	...	...
		Bellary District	9	10
		Mangalore Town and Port	4	8
		South Canara District	...	...
		Chittoor District	11	8
		Coimbatore Town	...	...
		Coimbatore District	12[illegible]	88
		Cuddapah District	18 (*b*)	14 (*b*)
		Ganjam „	3 (*c*)	1 (*b*)
		The Nilgiris „	1	1
		Salem District	7 (*d*)	6 (*d*)
		TOTAL	232	176

(*a*) Between the 18th and the 24th January 1913.
(*b*) One imported. (*c*) Three imported. (*d*) Four imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	...	...
		Bankura	...	...
		Hooghly District	...	...
		Howrah Town	...	...
		Howrah District	...	...
	Presidency	24-Parganahs	...	...
		Calcutta	7	7
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	...
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	...
		Pabna District	...	...
		TOTAL	7	7
BIHAR AND ORISSA.	Patna	Patna Town	...	...
		Patna District	58	44
		Gaya Town	4	4
		Shahabad District	60	53
	Tirhut	Saran District	107	117
		Muzaffarpur District	...	...
		Darbhanga District	56	40
	Bhagalpur	Monghyr Town	...	...
		Monghyr District	163	160
		Bhagalpur Town	1	...
		Bhagalpur District	9	7
		Champaran „	2	2
		Sonthal Parganas	13	8
		TOTAL	533	444
UNITED PROVINCES.	Meerut	Shaharanpur City	1	1
		Shaharanpur District	12	10
		Muzaffarnagar District	66	66
		Meerut City	44	43
		Meerut District	6	6
		Bulandshahr District	...	...
	Agra	Muttra District	...	...
		Mainpuri District	7	2
		Etah „	1	2

The following corrections should be made in the returns for the week ending 18th January 1913:—
Monghyr District read 166 cases *for* 165 cases.
Saharanpur „ „ 15 deaths *for* 11 deaths.
Etawah „ „ 8 cases *for* 9 cases.
The following corrections should be made in the returns for the weeks ending 11th January 1913:—
Shahabad District read 110 cases, 58 deaths *for* 2 cases, 3 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	42	28
		Bareilly District	33	28
		Bijnor District	...	...
		Budaun District	...	...
		Moradabad City	...	...
		Moradabad District	15	11
		Shahjahanpur City	9	5
		Shahjahanpur District	10	8
		Pilibhit District	7	7
	Allahabad	Furrukhabad City	1	1
		Farrukhabad District	30	35
		Etawah District	11	6
		Cawnpore City	...	...
		Cawnpore District	107	100
		Fatehpur „	47	37
		Allahabad City	1*	1
		Allahabad District	42	81
	Jhansi	Jhansi City	1	1
		Jalaun District	11	10
	Benares	Benares District	8	3
		Mirzapur District	4	2
		Jaunpur District	8	8
		Ghazipur District	143	121
		Ballia „	140	128
	Gorakhpur	Gorakhpur District	209	192
		Basti „	98	71
		Azamgarh „	180	180
	Kumaun	Garhwal District	...	...
	Lucknow	Lucknow City	5	5
		Lucknow District	70	70
		Unao „	112	108
		Rae Bareli „	73	62
		Sitapur „	18	16
		Hardoi „	23	23
		Kheri „	10	7
	Fyzabad	Fyzabad City	11	10
		Fyzabad District	40	35
		Gonda „	35	24
		Bahraich „	44	40
		Sultanpur „	29	16
		Partabgarh District	1	1
		Bara Banki „	105	89
		TOTAL	1,970	1,645
PUNJAB	Ambala	Hissar District	...	...
		Gurgaon „	44	38
		Rohtak „	21	17
		Karnal „	12	12
		Ambala „	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Kangra District	...	...
		Hoshiarpur District	10	10
		Jullundur „	3	2
		Ludhiana „	2	...
	Lahore	Amritsar District	2	2
		Gurdaspur District	7	7
		Sialkot „	9	9
		Gujranwalla „	2	5
	Rawalpindi	Gujrat District	...	...
		Shahpur „	6	5
		Jhelum „	3	2
		Rawalpindi District	...	...
		Attock „	...	...
	Multan	Montgomery District	...	...
		Muzaffargarh „	...	...
		Patiala State	1	1
		Jind State	13	5
		Kalsia State	...	...
		TOTAL	134	115
BURMA	Pegu	Rangoon Town	23	23
		Insein District	1	1
		Tharrawaddy District	2	2
		Pegu District	13	13
		Prome „	12	10
	Irrawaddy	Bassein Town	10	9
		Bassein District	3	3
		Maubin „	11	10
		Pyapon „	...	...
	Tenasserim	Toungoo District	35	30
		Thaton „	3	...
		Moulmein Town	...	1
	Magwe	Thayetmyo District	1	1
	Mandalay	Bhamo District	3	3
	Meiktila	Yamethin District	...	...
		TOTAL	117	106

The following corrections should be noted in the return for the week ending 11th and 15th January 1918:—
11th January—Bassein Town *read* 6 cases. 6 deaths *for* 1 case, 1 death.
18th January—Maubin district *read* 9 deaths *for* nil.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Bhandara Town	...	...
		Bhandara District	17	11
	Jubbulpore	Jubbulpore District	7	4
	Chattisgarh	Raipur Town	...	...
		Raipur District	...	...
	Berar	Yeotmal District	6	4
		TOTAL	30	19
MYSORE STATE	...	Bangalore Civil and Military Station	19	18
		Bangalore City	9	9
		Bangalore District	27	41
		Mysore City	...	...
		Mysore District	58	33
		Hassan "	8	7
		Kadur "	13	7
		Kolar "	10	10
		Kolar Gold Fields	13	14
		Tumkur District	3	3
		Shimoga "	25	16
		Chitaldroog "	...	...
		TOTAL	185	161
HYDERABAD STATE	...	Usmanabad District	29	17
		Raichur "	66	63
		Aurangabad "	...	...
		Nizamabad "	...	...
		Gulbargah "	11	9
		Bidar "	3	2
		Parbhani "	...	...
		Atrafibaldah " Sarf-i-khas	4	4
		Nander "	...	...
		Hyderabad City and suburbs	...	...
		Bir District	...	...
		Adilabad District	...	...
		Medak "	1	1
		Nalgondah "	...	...
		Warangal "	3	3
		Karimnagar District	...	...
		Mahbubnagar "	4	1
		TOTAL	121 (a)	100 (a)

(a) From the 18th to the 10th January 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	...
		Neemuch Cantonment	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	...	2
		Kurwai State	...	...
		Rajgarh "	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...
		Barwani "	1	1
		Morar Cantonment	...	...
		Sitamau State	...	...
		Sohawal "	...	...
		Narsingarh "	...	...
		Orchha "	...	..
		TOTAL	1 (a)	3 (a)
RAJPUTANA AND AJMER-MERWARA		Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	76	77
		Jaipur State	3	1
		Dholpur City	...	...

(a) For the week ending 18th January 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh "	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	15	5
		Ajmer Town	...	...
		Shahpura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	94 (a)	83 (a)
N.-W. F. PROVINCE	...	Peshawar Cantonment	...	...
		Dera Ismail Khan	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District	...	...
		Kathua "	...	...
		Jammu Province	3 (b)	...
		TOTAL	3 (b)	...
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	3,949	3,227

(a) For the week ending 24th January 1913.
(b) For the week ending 27th January 1913.

L. C. PORTER,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

RAILWAY DEPARTMENT.

(Railway Board.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week.		Results of working during 1st half of year.										Results of working for official year.			
	During 1st half of 1912.	During official year 1911-12.	Mean mileage worked. 1912.	Mean mileage worked. 1913.	Total earnings for week ending 18th January 1912.	Total earnings for week ending 18th January 1913.	Earnings per mile open for week 1912.	Earnings per mile open for week 1913.	Total earnings from 1st January to 18th January 1912.	Total earnings from 1st January to 18th January 1913.	Increase.	Decrease.	Total earnings from 1st April to 18th January 1912.	Total earnings from 1st April to 18th January 1913.	Increase.	Decrease.
	Rs	Rs.	Miles.	Miles	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.																
5' 6" gauge.																
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	[illegible]	[illegible]	[illegible]	313	[illegible]	19,94,000	58,451	...	2,64,70,848	3,12,79,000	48,28,152	...
Bezwada Extension	272	320	21	21	[illegible]	[illegible]	314	[illegible]	17,474	18,100	646	...	[illegible]	[illegible]	32,134	...
Bombay, Baroda and Central India	759	741	946	943	[illegible]	[illegible]	[illegible]	[illegible]	17,62,023	17,41,000	...	21,023	2,48,98,042	[illegible]	7,12,958	...
Eastern Bengal (including 3' 3⅜" and 2' 6" gauge lines)	382	415	1,510	1,570	[illegible]	[illegible]	425	438	16,51,104	17,50,000	98,896	...	2,59,63,452	2,76,60,000	16,96,548	...
East Indian	810	761	2,392	2,456	[illegible]	[illegible]	788	809	[illegible]	[illegible]	6,39,091	...	7,29,68,680	[illegible]	[illegible]	...
Great Indian Peninsula (including Indian Midland)	681	586	2,473	2,473	[illegible]	[illegible]	[illegible]	791	[illegible]	47,25,000	4,76,942	...	5,63,48,543	6,17,09,000	53,60,457	...
Agra-Delhi Chord	372	354	126	128	[illegible]	[illegible]	476	[illegible]	[illegible]	1,11,000	...	45,618	17,95,049	[illegible]	...	1,04,049
Baran-Kotah	102	85	40	40	[illegible]	[illegible]	[illegible]	107	7,272	10,200	2,928	...	1,34,873	[illegible]	28,127	...
Bhopal-Itarsi	499	454	57	57	[illegible]	[illegible]	446	670	[illegible]	[illegible]	[illegible]	...	10,17,037	[illegible]	[illegible]	...
Madras and Southern Mahratta (including 3' 3⅜" gauge lines)	282	252	2,585	2,585	5,77,859	6,30,000	224	244	[illegible]	16,97,000	1,74,741	...	2,64,40,937	[illegible]	16,06,063	...
North-Western (including 2' 6" gauge lines)	479	427	3,826	[illegible]	16,01,611	[illegible]	[illegible]	441	39,23,729	41,00,000	1,76,271	...	6,41,18,202	7,23,74,000	82,55,798	...
Oudh and Rohilkhand (including Cawnpore-Burhwal 3' 3⅜" link)	325	295	1,510	1,602	4,54,650	4,26,000	301	266	10,07,566	10,02,000	...	5,566	1,62,90,545	1,92,22,000	29,31,455	...
Hardwar-Dehra	292	273	32	32	6,417	8,900	201	278	[illegible]	17,800	2,830	...	3,52,575	3,31,000	...	21,575
3' 3⅜" gauge.																
Assam-Bengal	146	141	790	805	1,12,974	1,34,000	143	166	[illegible]	3,34,000	43,495	...	44,54,808	51,01,000	6,46,192	...
Burma	313	267	1,529	1,545	[illegible]	5,42,000	[illegible]	351	[illegible]	13,24,000	11,370	...	1,56,70,037	1,63,70,000	6,99,963	...
Jodhpur-Hyderabad (British Section)	208	193	124	124	27,414	[illegible]	221	206	[illegible]	67,000	...	3,493	10,16,111	11,39,000	1,22,889	...
Lucknow-Bareilly	167	153	254	288	[illegible]	44,000	[illegible]	[illegible]	1,09,679	1,23,000	13,321	...	[illegible]	17,58,000	2,28,502	...
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	[illegible]	[illegible]	134	[illegible]	1,47,844	1,77,000	29,156	...	24,66,349	28,78,000	4,11,651	...
Rajputana-Malwa	363	317	1,828	1,828	[illegible]	6,47,000	353	354	16,39,378	16,60,000	20,622	...	2,27,02,844	2,42,31,000	15,28,156	...
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,395	[illegible]	4,44,000	308	318	11,87,146	12,14,000	26,854	...	2,01,84,086	2,18,37,000	16,52,914	...
Travancore Branch	141	139	108	108	[illegible]	[illegible]	120	124	35,525	36,200	675	...	6,32,479	6,71,000	38,521	...
Tirhoot	255	226	769	791	1,84,150	1,77,000	239	224	4,33,310	4,39,000	5,690	...	70,99,414	75,14,000	4,14,586	...
2' 0" gauge.																
Jorhat (Provincial)	74	75	32	33	1,574	1,900	49	57	4,223	4,600	377	...	91,096	94,200	3,104	...
Total	434	394	25,253	25,538	1,04,90,175	1,10,33,600	415	432	2,62,18,045	2,79,33,200	17,15,155	...	[illegible]	43,31,86,200	4,02,87,829	...

Railway																
[illegible]-Ujjain	200	167	114	[illegible]	[illegible]	[illegible]	130	[illegible]	[illegible]	[illegible]	[illegible]	...	[illegible]	[illegible]	[illegible]	[illegible]
Bina-Goona-Baran	72	54	148	143	9,062	13,900	61	94	23,619	34,?00	10,831	...	3,02[illegible]	4,33,000	1,30,412	...
Delhi-Umbala-Kalka	314	326	192	192	50,772	48,900	264	255	1,48,102	1,39,000	...	9,102	26,51[illegible]	25,77,000	...	74,025
Jammu-Kashmir (Native State Section)	81	119	16	16	—1,703	1,800	—94	113	—992	4,300	5,292	...	75,813	66,900	...	8,913
Jullundur Doab (a)	...	...	...	33	...	1,200	...	36	...	3,400	3,400	...	...	3,400	3,400	...
Khanpur-Chachran	25	21	22	22	606	400	28	18	1,514	1,300	...	214	(b) 14,375	22,300	7,925	...
Ludhiana-Dhuri-Jakhal	179	158	79	79	11,513	11,000	146	139	27,780	28,000	220	...	5,45,609	5,45,000	...	609
Nagda-Ujjain	229	172	34	34	5,691	4,200	167	123	14,634	11,600	...	3,034	2,20,686	2,40,000	19,314	...
Nizam's Guaranteed State	352	330	334	334	98,087	1,17,000	294	350	2,50,497	2,94,000	48,533	...	43,71,574	45,65,000	1,93,426	...
Petlad-Cambay	207	175	34	34	6,153	4,700	181	138	15,822	12,900	...	2,922	2,38,334	2,38,000	...	334
Rajpura-Bhatinda	414	294	108	108	38,997	30,000	361	333	93,490	89,000	...	4,490	13,13,226	15,73,000	2,59,774	...
Southern Punjab	299	257	425	425	1,33,211	1,20,000	213	282	3,54,014	3,09,000	...	45,044	42,64,264	43,05,000	40,736	...
" " "Ludhiana" Extension	149	147	155	155	21,089	25,000	136	161	53,280	66,000	12,720	...	8,75,132	9,40,000	64,868	...
Sutlej Valley	46	48	209	208	9,734	10,000	46	48	25,323	25,000	...	323	4,15,843	4,05,000	...	10,843
Tapti Valley	213	159	155	155	29,419	2[illegible]	189	142	75,726	79,800	...	15,926	9,41,775	10,25,000	83,225	...
Tarkessur	375	328	22	22	6,261	5,700	285	259	16,624	15,600	...	1,024	2,88,082	2,98,000	9,918	...
3' 3⅜" gauge																
Ahmedabad-Dholka	92	78	34	34	2,731	2,200	81	65	7,020	6,000	...	1,020	1,06,771	1,03,000	...	3,771
Ahmedabad-Parantij (including Brahmakhed Extension)	88	77	89	89	6,055	5,?00	68	56	15,570	13,900	...	1,670	2,84,873	2,64,000	...	20,873
Bengal and North-Western	203	170	1,174	1,176	2,35,589	1,91,?00	201	165	5,54,218	4,85,000	...	69,218	79,74,312	85,44,000	5,69,688	...
Bengal-Dooars	155	157	153	153	27,?32	27,800	177	182	66,724	75,800	9,076	...	9,06,504	11,73,000	1,76,496	...
Bezwada-Masulipatam	132	114	52	52	6,221	5,?00	110	108	16,518	15,300	...	1,248	2,32,924	2,55,000	22,076	...
Bhavnagar (including Dhrangadra)	181	169	179	194	29,150	28,900	163	149	71,817	74,300	2,453	...	12,26,474	12,17,000	...	9[illegible]
Gondal-Porbandar (including Jetalsar-Rajkot)	136	122	194	191	21,714	22,900	126	118	59,122	57,8?0	...	1,622	9,40,613	9,?7,000	7,387	...
Jamnagar	93	89	54	54	4,198	4,200	78	78	11,277	14,500	...	757	1,95,733	1,83,000	...	34,886
Junagad	131	105	89	100	11,?07	9,400	124	94	28,?01	26,200	...	2,101	3,59,756	5,94,000		...
Cooch Behar	153	152	33	33	5,139	5,800	134	176	13,986	13,200	...	786	2,05[illegible]			...
Dibru-Sadiya	286	304	86	86	24,799	24,?00	288	286	63,[illegible]	64,500	801	...				...
Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	179	84	17,542	13,600	98	74	47,?08	36,?00	...	...				...
Hyderabad-Godavari Valley	250	185	392	442	94,740	99,200	241	224	2,40,257	[illegible],000	7,278	1,884	26,98,577	33,15,000	6,16,423	...
Jaipur	95	75	73	73	5,718	1,400	76	60	19,419	19,600	18[illegible]	...	2,19,136	2,48,000	28,864	...
Jodhpur-Bikaner	120	122	910	995	1,09,347	1,21,000	121	[illegible]	(c) 7,38[illegible]	12,500	[illegible],120		41,61,772	43,75,000	2,13,228	...
Kolhapur	244	202	29	29	7,234	10,700	158	113	37,728	26,200	...	...	2,17,791	2,28,000	10,209	...
Mirpur Khas-Jhudo	36	28	100	100	9,982	9,300	181	169	25,678	22,600	...	...	77,344	1,41,000	63,656	...
Morvi (including Vankaner-Morvi, 2' 6" gauge)	166	114	93	[illegible]	32,330	34,200	121	128	88,500	84,900	...	11,528	5,35,517	5,29,000	...	6,517
Mymensingh-Jamalpur-Jagannathganj	130	141	[illegible]	268	826	800	165	150	2,204	2,100	...	3,068	3,12,608	3,05,000	...	7,608
Rohilkund and Kumaon	146	174	5	5	10,874	11,300	167	173	29,884	30,?00	716	3,600	13,63,757	16,57,000	2,93,243	...
Sangli	198	183	65	65	12,728	13,000	122	123	34,331	35,200	869	104	35,314	28,200	...	7,114
Shoranur-Cochin	179	157	103	103	3,948	4,200	59	63	10,152	10,600	448	...	4,88,848	5,03,000	14,152	...
Tanjore District Board	88	78	67	67								...	6,67,379	7,24,000	56,621	...
Udaipur-Chitorgarh												...	2,15,192	2,48,000	32,808	...
2' 6" gauge																
Barsi	193	151	116	116	21,930	26,000	189	224	56,391	29,100	2,709	...	6,09,549	7,49,000	1,39,451	...
Champaner Shivarajpur	90	75	20	20	1,687	1,800	84	90	4,338	4,500	162	...	57,920	68,500	10,580	...
Gaekwar's Dabhoi	130	138	108	118	15,211	11,300	141	96	39,114	30,500	...	8,614	5,00,032	4,27,000	...	73,032
Kosamba-Zankavao (d)	34	...	...	26	...	300	...	11	...	800	806	...	...	15,200	15,200	...
Rajpipla	80	66	37	37	3,458	2,300	93	62	8,892	6,500	...	2,392	93,120	83,500	...	9,320
2' 0" gauge																
Darjeeling Himalayan	419	394	51		15,057	17,000	295	333	852	35,000	...	852	8,38,756	9,18,000	79,244	...
TOTAL	186	170	6,911	7,147	11,99,314	11,74,5?0	174	164	30,45,034	29,90,900	...	54,134	4,48,89,411	4,80,60,300	31,70,889	...
GRAND TOTAL	381	347	32,164	32,?85	1,16,89,459	1,23,08,100	363	374	2,92,63,079	3,09,24,100	16,61,021	...	43,77,87,782	48,12,46,?00	4,34,58,718	...

(a) Opened from 1st January 1913.

(b) From 2nd July 1911.

(c) Including Khadro Section opened from January 1912.

(d) Opened from 1st June 1912.

Simla, the 30th January 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

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☞ **Separate paging is given to this Part in order that it may be filed as a separate compilation.**

CONTENT

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 31st January 1913.

No. 18.—Whereas the validity of the election of the Hon'ble Rao Bahadur Vasudeo Ramkrishna Pandit by the District Councils and Municipal Committees in the Central Provinces to be an Additional Member of the Legislative Council of the Governor-General has been brought in question under Regulation XVI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor-General.

The Governor-General in Council having made inquiry into the matter is pleased hereby to declare that the said Hon'ble Rao Bahadur Vasudeo Rankrishna Pandit was duly elected.

No. 19.—Whereas the validity of the election on the 13th December, 1912, of the Hon'ble Raja Kushalpal Singh of Kotla by the Landholders of the Province of Agra to be an Additional Member of the Legislative Council of the Governor-General has been brought in question under Regulation XVI of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor-General.

The Governor-General in Council having made inquiry into the matter is pleased hereby to declare the election of the said Raja Kushalpal Singh of Kotla to be void, and to call upon the Landholders of the Province of Agra to elect, in accordance with the said Regulations, another person to be an Additional Member of the said Council by the 21st February, 1913.

W. H. VINCENT,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 30th January 1913.

No. 216.—Mr. Gouri Kant Roy, a Superintendent in the Home Department, is permitted to retire from the service, with effect from the 1st February 1913.

The 31st January 1913.

No. 765-C.—Mr. J. Scott, C.I.E., Assistant Private Secretary to the Viceroy, is granted privilege leave for one month, with effect from the forenoon of the 30th January 1913.

JUDICIAL.

The 29th January 1913.

No. 694-C.—In exercise of the power conferred by section 527, sub-section (1), of the Code of Criminal Procedure, 1898 (Act V of 1898), the Governor General in Council is pleased to direct the transfer of the criminal case, Kulichi Miyan *versus* Ankappa Servai, accused under section 211, Indian Penal Code, from the court of the District Magistrate of Rangoon in the province of Burma to that of the District Magistrate of Ramnad in the Presidency of Madras.

MEDICAL.

The 30th January 1913.

No. 737-C.—Colonel H. St. C. Carruthers, I.M.S., Inspector-General of Civil Hospitals, Burma, is granted, with effect from the 9th November 1912, combined leave for seven months and twenty-one days, *viz.*, privilege leave, under Article 260 of the Civil Service Regulations, from the 9th November to the 5th December 1912 and leave on private affairs under paragraph 226, Army Regulations, India, Volume II, from the 6th December 1912 to the 29th June 1913.

The Home Department Notification No. 906, dated the 25th October 1912, is hereby cancelled.

No. 742-C.—The services of Captain C. H. Barber, M.B., I.M.S., are replaced at the disposal of His Excellency the Commander-in-Chief in India.

POLICE.

The 28th January 1913.

No. 660-C.—The services of Captain H. L. Ainsworth, 1st Battalion, 10th Gurkha Rifles, are placed at the disposal of the Government of Burma for employment in the Burma Military Police.

The 30th January 1913.

No. 724-C.—Mr. F. C. Isemonger, a Superintendent of Police in the Punjab, is appointed to officiate as Assistant Director of Criminal Intelligence, with effect from the date on which he may assume charge of that office.

The 31st January 1913.

No. [illegible]-C.—Mr. F. A. M. H. Vincent, M.V.O., Deputy Commissioner of Police, [illegible]ombay, is appointed to be Deputy Director of Criminal Intelligence, with effect from the [illegible]st February 1913.

No. 803-C.—The services of Mr. G. C. Denham, Superintendent of Police, Bengal, [w]hich were placed at the disposal of the Director, Criminal Intelligence, by Home Department [N]otification No. 535-C., dated the 23rd January 1913, are placed at the disposal of the Chief [C]ommissioner, Delhi, with effect from the 1st February 1913.

H. WHEELER,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Delhi, the 31st January 1913.

No. 22-C. D.—The Ven'ble W. J. Wickins, Archdeacon of Calcutta, is granted combined leave for two years, with effect from the 4th February 1913, or any subsequent date on which he may avail himself of it.

EDUCATION.

The 31st January 1913.

No. 172-C. D.—In exercise of the power conferred by section 6, sub-section (3), of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to approve of the following elections of Ordinary Fellows by the Faculty of Arts and by registered graduates of the University :—

Elected by the Faculty of Arts with effect from the 3rd February 1913 :—

Babu Adharchandra Mookerjee, M.A., B.L.

Elected by the registered graduates with effect from the 28th February 1913 :—

Babu Jnanchandra Ghosh, M.A.

Babu Jaminibhushan Ray, M.A., M.B.

No. 182-C. D.—In exercise of the powers conferred by section 6, sub-section (1), clause (c), and section 10 of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to nominate the Hon'ble Mr. J. G. Cumming, C.I.E., B.A., I.C.S., to be an Ordinary Fellow of the Calcutta University.

SANITARY.

The 30th January 1913.

No. 184-C.D.—Captain J. Taylor, M.B., I.M.S., was granted privilege leave for three months with study leave for five months and twenty-eight days in continuation, with effect from the 10th November 1912.

The Department of Education Notification No. 1993, dated the 10th October 1912, is hereby cancelled.

L. C. PORTER,

Secretary to the Government of India.

I A 2

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 25th January 1913.

No. 204-Est. A.—Mr. E. B. Howell, of the Political Department, is granted privilege leave for 2 months and 3 days, and furlough in continuation for 1 year and 8 months, under Articles 260, 233 and 308 (*b*) of the Civil Service Regulations, with effect from the 18th January 1913.

The 28th January 1913.

No. 162-I.B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to apply to the Cantonment of Baroda the enactments specified in the schedule hereto annexed, in so far as the same may be applicable, and subject to any amendments to which the enactments are for the time being subject in British India.

Provided, first, that in the enactments as so applied, references to a Local Government, the Chief Controlling Revenue Authority or the Chief Revenue Authority shall be read as referring to the Resident at Baroda; references to a Secretary to a Local Government as referring to the First Assistant to the Resident at Baroda; references to a High Court as referring to the Court of the Resident at Baroda; and, except where the context or the modifications hereinafter referred to otherwise require, references to British India or the territories subject to a Local Government as referring to the said Contonment of Baroda.

Provided, secondly, that the further modifications and restrictions set forth in the said schedule shall be made in the said enactments as so applied.

Provided, thirdly, that for the purpose of facilitating the application of the said enactments any Court in the said Cantonment of Baroda may construe the provisions thereof, and any notifications, orders, rules, forms or bye-laws thereunder, with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before the Court.

Provided, fourthly, that subject to the provisions of this notification the Resident at Baroda may direct by what officer any authority or power under the said enactments shall be exercisable.

II. The following notifications of the Government of India in the Foreign Department are hereby cancelled :—

No. 2543-I., dated the 18th June 1894;
No. 193-I.B., dated the 27th January 1901; and
No. 1189-I.B., dated the 9th June 1911, as subsequently amended.

Provided that all civil and criminal proceedings pending at the date of this notification shall be carried on as if this notification had not been issued, but that, save as aforesaid, all proceedings commenced, officers appointed or authorized, jurisdiction or powers, conferred or confirmed, notifications published, rules or bye-laws made, orders passed and things done under any of the enactments specified in the notifications hereby superseded in the said Cantonment of Baroda, shall be, as far as may be, deemed to have been respectively commenced, appointed or authorized, conferred or confirmed, published, made, passed and done, under the corresponding enactments specified in this notification.

SCHEDULE.

Enactments and Laws applied.	*Further modifications and restrictions.*
1. The Judicial Officers Protection Act, 1850 (XVIII of 1850).	......
2. The Indian Penal Code (Act XLV of 1860).	In section 75, the words 'British India' shall be read as referring to British India and the Cantonment of Baroda.
3. The Indian Succession Act, 1865 (X of 1865).	1. The provisions of the Act shall not be applicable to Native Christians. 2. In section 3, the definition of "British India" and in the definition of "High Court" the word 'therein' shall be omitted.

SCHEDULE—*contd.*

Enactments and Laws applied.	*Further modifications and restrictions.*
4. The Parsi Marriage and Divorce Act, 1865 (XV of 1865).	......
5. The Parsi Intestate Succession Act, 1865 (XXI of 1865).	......
6. The Court-fees Act, 1870 (VII of 1870).	......
7. The Cattle-trespass Act, 1871 (I of 1871).	......
8. The Indian Evidence Act, 1872 (I of 1872).	In sections 57, 74, 78 and 79 the words "British India" shall be read as referring to British India, the Cantonment of Baroda, and areas outside British India under the administration of the Governor-General in Council.
9. The Indian Contract Act, 1872 (IX of 1872).	......
10. The Indian Oaths Act, 1873 (X of 1873).	......
11. The Opium Act, 1878 (I of 1878).	......
12. The Probate and Administration Act, 1881 (V of 1881).	......
13. The Indian Salt Act, 1882 (XII of 1882).	......
14. The Indian Telegraph Act, 1885 (XIII of 1885).	......
15. The Indian Income-tax Act, 1886 (II of 1886).	1. References to "the Commissioner" or "Commissioner of Division" or "the Commissioner of the Division" shall be construed as referring to the First Assistant to the Resident at Baroda. 2. In section 3, sub-section (5) the words from "and includes" to the end, shall be omitted. 3. In sections 22 and 43, for the word "India" the words "the Cantonment of Baroda" shall be substituted. 4. Section 47 and Article 2 of Part I of the Second Schedule shall be omitted.
16. The Provincial Small Cause Courts Act, 1887 (IX of 1887).	1. Sections 2, 6 to 12, 15, sub-section (3), 18 to 21, 30 to 34 and 37 shall be omitted. 2. For section 5 the following shall be substituted :— "5 (1) The Court of Small Causes established in the Cantonment of Baroda by the notification of the Governor of Bombay in Council, No. 299 (Judicial), dated the seventeenth day of November, 1868, is hereby continued. *[Margin: Court of Small Causes; its Judge and its local jurisdiction.]* (2) The Cantonment Magistrate for the time being of the Cantonment of Baroda shall be the Judge of the Court of Small Causes, and the local limits of the jurisdiction of that Court shall be the limits for the time being of the said Cantonment."

SCHEDULE—*contd.*

Enactments and Laws applied.	*Further modifications and restrictions.*
......	3. In section 22 for the words from "and an" to "or other" the word "the" shall be substituted.
17. The Succession Certificate Act, 1889 (VII of 1889)......	For section 17 the following shall be substituted:— "17. Where a certificate in the form of the second schedule to this Act has been granted under the Succession Certificate Act, 1889, by a Court having jurisdiction under the Act in British India or under the Act as applied in any area outside British India which is under the administration of the Governor-General in Council, or where a certificate in the form, as nearly as circumstances admit, of the said schedule has been granted to a resident within a foreign State by the British representative accredited to the State, or where a certificate so granted has been extended in such form by such Court or by such representative, the certificate shall have the same effect as a certificate granted or extended under this Act.
18. The Revenue Recovery Act, 1890 (I of 1890).	For section 8 the following shall be substituted:— "8. The provisions of this Act shall apply equally to— (*a*) the recovery in the Cantonment of Baroda of any arrear of land revenue accruing, or sum recoverable as an arrear of land-revenue and payable to a Collector or other public officer or to a local authority, in any part of British India or in any local area, which is not part of British India but which is under the administration of the Governor-General in Council, and to which the Revenue Recovery Act, 1890, has been applied; (*b*) the demand for the recovery in British India or in any such local area of any such arrear accruing, or sum so recoverable and payable, in the said Cantonment."
19. The Guardians and Wards Act, 1890 (VIII of 1890).	......
20. The Prevention of Cruelty to Animals Act, 1890 (XI of 1890).	......
21. The Epidemic Diseases Act, 1897 (III of 1897).	......
22. The General Clauses Act, 1897 (X of 1897).	In section 3, clause (7), the words "British India" shall be read without any modification, but in any other enactment, where this definition would otherwise apply, the words shall be read subject to the provisions of this notification.
23. The Code of Criminal Procedure, 1898 (V of 1898).	1. Sections 22 to 25 shall be omitted. 2. The powers prescribed by sections 401 and 402 shall be exercised only by the Governor-General in Council. 3. In section 503, sub-section (1), after the words 'such attendance and' the words 'if such witness resides in any area to which this Code applies or in British India' shall be inserted. 4. Nothing in the Code as applied shall be deemed to apply to proceedings against European British subjects or persons charged jointly with European British subjects.

SCHEDULE—*contd.*

Enactments and Laws applied.	*Further modifications and restrictions.*
24. The Indian Post Office Act, 1898 (VI of 1898).	......
25. The Indian Stamp Act, 1899 (II of 1899).	(1) Sections 57, 58 and 59 shall be omitted. (2) In section 60, sub-section (1), the words "other than a Court mentioned in section 57" and "or Chief Court...........refer the same" shall be omitted. (3) In section 60, sub-section (2), the words "as if it had been referred under section 57" and "under the seal .... another like copy" shall be omitted.
26. The Cantonments (House Accommodation) Act, 1902 (II of 1902).	......
27. The Poisons Act, 1904 (I of 1904).	......
28. The Provincial Insolvency Act, 1907 (III of 1907).	......
29. The Code of Civil Procedure, 1908 (V of 1908).	1. In section 2, sub-section (5), section 10 and rule 49, sub-rules (4) and (5) of Order XXI in the First Schedule the words "British India" shall be read as referring to British India and the Cantonment of Baroda. 2. In the proviso to section 29, after the words "summonses" the words "are situate in British India or" shall be inserted. 3. For section 43 the following shall be substituted :— "43. Any decree passed by a Civil Court in British India or by any Court established or continued by the authority of the Governor-General in Council may, if it cannot be executed within the jurisdiction of the Court by which it was passed, be executed in the manner herein provided within the Cantonment of Baroda." [Marginal note: Execution of decrees of British Courts.] 4. In section 45 after the words "any Court" the words "situate in British India or" shall be inserted. 5. In section 78, for clause (*b*) the following shall be substituted :— "(*b*) Courts situate in British India or in any other part of the British Empire, or" 6. To rule 25 of Order V in the First Schedule the following shall be added :— "Provided that, if the defendant resides in British India the summons may be sent for service to a Court (not being a High Court) having jurisdiction at the place where he resides and if the Court returns the summons with an endorsement signed by the Judge or other officer of the Court that the summons has been served on the defendant in manner hereinbefore directed such endorsement shall be deemed to be evidence of service." 7. The provisions of rule 48 of Order XXI in the First Schedule shall apply only to those cases in which the salary or allowances are payable in the Cantonment of Baroda.
30. The Indian Limitation Act, 1908 (IX of 1908).	1. In section 13, the words "British India" shall be read as referring to British India and the territories of Baroda including the Cantonment of Baroda.

SCHEDULE—*contd.*

Enactments and Laws applied.	*Further modifications and restrictions.*
	2. In section 30, for the words "next after the passing of this Act" the words "from the 9th day of June 1911" shall be substituted :— 3. For section 31, the following shall be substituted :— "31. Notwithstanding anything contained in this Act or in the Indian Limitation Act, 1877, a suit for foreclosure or a suit for sale by a mortgagee may be instituted before the 9th day of June 1913 or within sixty years from the date when the money secured by the mortgage became due whichever period expires first; and no such suit instituted within the said period of sixty years and pending at the date of this notification, in a Court either of first instance or of appeal, shall be dismissed on the grounds that a twelve years' rule of limitation is applicable." 4. The second schedule shall be omitted.
31. The Indian Registration Act, 1908 (XVI of 1908).	(1) In section 33, the words "British India" shall remain unmodified. (2) In section 33, sub-section (1) after the words "executing the power-of-attorney resides" in clause (*a*) and after the words "does not reside" in clause (*c*), the words "in the cantonment of Baroda or" shall be added. 3. Section 67 shall be omitted.
32. The Whipping Act, 1909 (IV of 1909).	Section 6 shall be omitted.
33. The Indian Paper Currency Act, 1910 (II of 1910).	Only the following sections shall apply as hereby modified :— "15. A universal currency note for the time being of British India and any currency note of the Bombay circle of issue as established for the time being under the Indian Paper Currency Act, 1910, shall be a legal tender for the amount expressed in the note in payment or on account of :— (*a*) any revenue or other claim to the amount of five rupees or upwards due to Government; and (*b*) any sum of five rupees or upwards due by Government or by any body corporate or person. 26. No person shall draw, accept, make or issue any bill of exchange, hundi, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe or take up any sum or sums of money on the bills, hundies, or notes payable to bearer on demand, of any such person : Provided that cheques or drafts, payable to bearer on demand or otherwise, may be drawn on bankers, shroffs or agents by their customers or constituents, in respect of deposits of money in the hands of those bankers, shroffs or agents and held by them at the credit and disposal of the persons drawing such cheques or drafts. 27. (1) Any person contravening the provisions of section 26 shall, on conviction by a Magistrate of the first class, be punishable with a fine equal to the amount of the bill, hundi, note or engagement in respect whereof the offence is committed.

SCHEDULE—*contd.*

Enactments and Laws applied.	*Further modifications and restrictions.*
	(2) Every prosecution under this section shall be instituted by a person empowered in this behalf by the Governor-General in Council."
34. The Cantonments Act, 1910 (XV of 1910).	1. For section 3, the following shall be substituted :— "3. The Governor-General in Council may, by notification in the *Gazette of India*, define the limits of the Cantonment of Baroda for the purpose of this Act and of all other enactments for the time being in force." 2. For section 6, the following shall be substituted, namely :— "6. The Cantonment Magistrate shall be such person as the Resident at Baroda from time to time, by name or by office, appoints in this behalf, and shall exercise such powers described in the Code of Criminal Procedure, 1898 (V of 1898), as locally applied, as the Resident at Baroda may from time to time confer upon him." 3. Sections 7 to 10 shall be omitted. 4. In section 15, for the words "the territories administered by such Government" in both places where they occur, the words "British India" shall be substituted. 5. In section 16, sub-section (1), for the words "any Cantonment which is not included in a Municipality and which is situated in any part of British India in which that Act is in force" the words "the Cantonment of Baroda" shall be substituted. 6. In section 23, the words "British India" shall remain unmodified. 7. In section 25, for sub-sections (1) and (2), the following shall be substituted :— "(1) Whenever the Governor-General in Council has, by a notification in the Gazette of India, extended, under section 23, any enactment in any form to any Cantonment or any part of any Cantonment in British India or made under section 24 any rule for any such Cantonment or any part of any such Cantonment, the Governor-General in Council may, by notification in the Gazette of India, declare the enactment or rule so extended or made to be in force in the Cantonment of Baroda or any part thereof, subject to such restrictions and modifications, if any, as he may think fit. (2) The enactment or rule shall thereupon, in accordance with such declaration, be in force in the Cantonment of Baroda or the part thereof, as the case may be, until the Governor-General in Council shall otherwise direct."
35. The Indian Airships Act, 1911 (XVII of 1911).	1. Section 1, sub-section (3), and section 4, sub-section (2) shall be omitted. 2. In section 6 after the words "any rule made" the words "or notification issued" shall be omitted.

SCHEDULE—*contd.*

Enactments and Laws applied.	*Further modifications and restrictions.*
36. The Indian Lunacy Act, 1912 (IV of 1912).	1. To section 3, sub-section (1) the following shall be added :— "and includes any asylum in British India which the Governor-General in Council may by general or special order appoint." 2. Sections 14, 15 and 67 shall be subject to the proviso that, if a lunatic is an inhabitant of a Native State, the Magistrate or Judge, as the case may be, may make him over to the care of such State with its consent and, in the case of an order under section 67, with the consent of the person on whose application the inquisition was instituted. 3. In section 85 for the words "in any province," and "in any other province," respectively, the words "in the Cantonment of Baroda," and "outside the Cantonment of Baroda" shall be substituted.
	BOMBAY REGULATIONS.
37. The Bombay Administration of Estates Regulation, 1827 (VIII of 1827).	The words "Sadr Diwani Adalat" shall be read as referring to the Court of the Resident at Baroda.
	ACTS OF THE GOVERNOR OF BOMBAY IN COUNCIL.
38. The Bombay Public Conveyances Act, 1863 (VI of 1863).	1. References to "the Commissioner of Police" and to "a Magistrate of Police" or "Police Magistrate" shall be read as referring to the Cantonment Magistrate: and references to "the Bombay Government Gazette" as referring to the Gazette of India. All references to a "water-conveyance" and a "Master-Attendant," shall be omitted. 2. For section 1, the following shall be substituted :— "1. Every carriage with two or more wheels, which shall be used for the purpose of plying for hire within the Cantonment of Baroda, of whatever form or construction, or by whatever number of horses or other animals the same shall be drawn, and every palki which shall be let for hire, shall be deemed and taken to be a public conveyance within the meaning of this Act. 3. For section 7, the following shall be substituted :— "7. For every such license there shall be levied a fee of one rupee per mensem for the period for which the license is granted. The proceeds of such fees shall be credited to the Cantonment Fund." 4. For section 24, the following shall be substituted :— "24. In case of any dispute the hirer of a public conveyance may require the driver or attendant thereof, and the driver or attendant may require the hirer thereof, to proceed forthwith to the nearest Police Officer, who shall report the case to the Cantonment Magistrate." 5. For section 35, the following shall be substituted :— "35. No conviction under this Act shall be open to appeal or reversal."

SCHEDULE—*contd.*

Enactments and Laws applied.	*Further modifications and restrictions.*
39. The Bombay Abkari Act, 1878 (V of 1878).	1. References to the "Presidency of Bombay," the "Bombay Presidency" and the "said Presidency" shall be read as referring to the Cantonment of Baroda: and references to the Bombay Government Gazette as referring to the Gazette of India. 2. The Resident at Baroda shall exercise the powers of a Commissioner, and the Cantonment Magistrate the powers of a Collector, under the Act. 3. Section 9 sub-section (1) clause (*a*), section 10 clause (*b*), and section 16 sub-section (2) shall be omitted. 4. In section (3) clause 18 and sections 9 and 19 the words "British India" shall remain unmodified. 5. To proviso (*i*) to section 19 the following shall be added :— "or on which duty at import tariff rates has been levied in British India or in any area under the administration of the Governor-General in Council." 6. In proviso (*ii*) to section 19 for the words "manufactured in India" the words "on which duty at import tariff rates has not been levied in British India or in any area under the administration of the Governor-General in Council" shall be substituted. 7. Section 19-A shall be subject to the proviso that duty shall not be paid otherwise than in the Cantonment of Baroda except with the sanction of the Resident at Baroda.
40. The Bombay District Police Act, 1890 (IV of 1890).	References to the "Presidency of Bombay" shall be read as referring to the Cantonment of Baroda and references to the Bombay Government Gazette as referring to the Gazette of India.

The 30th January 1913.

No. 234-Est. A.—Captain C. T. C Plowden of the Political Department is granted privilege leave for 1 month and 27 days, combined with furlough for 1 year 2 months and 20 days, with effect from the 6th November 1912, under Articles 233 and 308(*b*), Civil Service Regulations.

No. 237-Est. A.—Military Assistant Surgeon G. A. Richardson, His Britannic Majesty's Vice-Consul at Hodeida, was granted privilege leave for 1 month and 7 days, with effect from the 16th December 1912.

No. 241-G.—The Governor-General in Council is pleased to recognise the appointment of Mr. W. Grimm as Acting Consul for the Netherlands at Bombay, during the absence of Mr. J. G. Bendien.

No. 175-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that the following amendment shall be made in the schedule to the notification of the Government of India, in the Foreign Department, No. 754-I. B., dated the 28th March 1912, providing for the administration of justice on certain Railways including the Bengal-Nagpur Railway, namely :—

In the entry relating to the Kalimati-Gorumahisani Branch for the word "Balasore" the words "The Dhalbhum Pargana in the Singhbhum district" shall be substituted.

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Delhi, the 31st January 1913.

No. 135-F. E.—Mr. A. G. F. Napier has been posted as Assistant Accountant General, Madras, with effect from the 13th January 1913.

R. W. GILLAN,
Secretary to the Government of India.

FINANCE DEPARTMENT (MILITARY FINANCE).

NOTIFICATION.

Delhi, the 31st January 1913.

No. 90-Accounts-Camp.—Mr. J. L. Rawcliffe, Examiner of Ordnance Factories Accounts in the office of the Controller of Military Supply Accounts, whose services were extended up to the 28th February 1913 in Gazette Notification No. 179-Accounts-Camp, dated Calcutta, the 22nd February 1912, is permitted to return to England on the completion of his present term of employment.

W. H. MICHAEL,
Offg. Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

POST OFFICE ESTABLISHMENT.

Delhi, the 1st February 1913.

No. 559-12.—Sir Charles Stewart-Wilson, K.C.I.E., Director General of Posts and Telegraphs, is granted such privilege leave as may be due to him on the 17th February 1913 or the subsequent date on which he may avail himself of it, in combination with furlough for such period as may bring the combined period of absence up to six months.

No. 720-21.—Mr. C. C. Sheridan, C.I.E., Officiating Postmaster General, Punjab and North-West Frontier Province, is granted such privilege leave as may be due to him on the 31st January 1913, or the subsequent date on which he may be relieved, in combination with furlough of such duration as may bring the combined period of absence up to nine months.

MERCHANT SHIPPING.

The 1st February 1913.

No. 596-45.—The Governor General in Council is pleased to direct the publication of the following Order in Council, dated the 25th May 1911, superseding the Order in Council, dated the 29th January 1904, relating to Spanish vessels, which was published with the Notification of the Government of India in the Finance and Commerce Department, No. 1811-S. R., dated the 17th March 1904 :—

ORDER IN COUNCIL.

At the Court at Buckingham Palace, the 25th day of May 1911.

PRESENT :

The King's Most Excellent Majesty in Council.

Whereas by section 84, sub-section (1), of the Merchant Shipping Act, 1894, it is enacted that whenever it appears to His Majesty the King in Council that the tonnage regulations

of the said Act have been adopted by any foreign country, and are in force there, His Majesty in Council may order that the ships of that country shall, without being re-measured in His Majesty's dominions, be deemed to be of the tonnage denoted in their certificates of registry or other national papers in the same manner, to the same extent, and for the same purposes as the tonnage denoted in the certificate of registry of a British ship is deemed to be the tonnage of that ship.

And whereas it appears to His Majesty that the tonnage regulations of the said Act have been adopted by the Government of His Majesty the King of Spain, and are now in force in that country:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order that the merchant ships of the said Kingdom of Spain, the certificates of registry or other national papers of which are dated on or after the 1st April 1910, shall be deemed to be of the tonnage denoted in such certificates of registry or other national papers in the same manner, to the same extent, and for the same purposes as the tonnage denoted in the certificate of registry of a British ship is deemed to be the tonnage of that ship.

And His Majesty is further pleased to direct that the Orders of Her late Majesty in Council, dated respectively the 17th day of March 1875, and the 5th day of August 1875, together with the Order of His late Majesty in Council, dated the 29th day of January 1904, be, and the same are hereby revoked.

CUSTOMS ESTABLISHMENT.

Simla, the 1st February 1913.

No. 660-2.—*Rao Bahadur* Sadanand Trimbak Bhandare, an Assistant Collector in the Imperial Customs Service, is granted privilege leave for two months with effect from the 1st February 1913, or such subsequent date as he may avail himself of the leave.

TELEGRAPH ESTABLISHMENT.

Delhi, the 1st February 1913.

No. 729-13.—Mr. M. G. Simpson, Electrical Engineer-in-Chief, Indian Telegraph Department, is granted such privilege leave as may be due to him on the 10th February 1913, or the subsequent date on which he may be relieved, in combination with furlough of such duration as may bring the combined period of absence up to eight months and fifteen days.

R. E. ENTHOVEN,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 31st January 1913

LONDON GAZETTE.

No. 93.—The following extract is published for general information :—

"*London Gazette,*" *dated the 10th January 1913, pages 245 and 246.*

*   *   *   *

War Office,
10th January 1913.

*   *   *   *

MEMORANDA.

*   *   *   *

Captain Oswald A. G. FitzGerald, 18th (King George's Own) Lancers, is granted the temporary rank of Major while employed as Military Attaché in Egypt. Dated 11th January 1913.

*   *   *   *

PROMOTIONS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 94.—The undermentioned 3rd Grade Cantonment Magistrate is granted increased staff pay at the rate of Rs. 100 per mensem :—

Major V. deV. Hunt,—with effect from the 1st January 1913.

INDIAN ARMY.

No. 95.—The following promotions are made, subject to His Majesty's approval :—

Major to be Lieutenant-Colonel.

14th January 1913.

Reginald Eckford Roome, Commandant, 36th Jacob's Horse.

Lieutenants to be Captains.

15th July 1912.

Herbert Foster Fuller, Supply and Transport Corps.

27th January 1913.

Edward Gwynne Phythian Phythian-Adams, 80th Carnatic Infantry.
Norbert Dumayne Place, 8th Rajputs.
Edmund Thomas William McCausland, 3rd Queen Alexandra's Own Gurkha Rifles.
Henry Francis Story, 35th Sikhs.
John Austin Budden, 82nd Punjabis.
Hugh Gordon Brodie, 103rd Mahratta Light Infantry.
William Odell, 123rd Outram's Rifles.
Francis Ivan Oscar Brickmann, 119th Infantry (The Mooltan Regiment).
Archibald Francis Hamilton, 61st King George's Own Pioneers.
John Edward Power, 19th Lancers (Fane's Horse).

INDIAN MEDICAL SERVICE.

No. 96.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonel

30th January 1913.

Charles Milne, M.B.
Vivian Godfrey Drake-Brockman.
William Young, M.B., F.R.C.S.E.
John Joseph Bourke, M.B.
Bernard Robert Chatterton, M.D., F.R.C.S.I.
Cedric Barkley Prall.
Charles Edward Williams, M.D.
John Norman Macleod, C.I.E., M.B., F.R.C.S.E.
Walter Holland Ogilvie, M.B.
Richard Heard, M.B.
Edgar Rowe Parry, M.B.
Paxton St. Clair More, M.B.
George Bidie, M.D., F.R.C.S.E.
Cecil Robert Stevens, M.D., F.R.C.S.
Leonard Rogers, C.I.E., M.D., F.R.C.P., F.R.C.S.
Earnest Alan Robert Newman, M.D.
Gordon Travers Birdwood, M.D.
Reginald George Turner, F.R.C.S.
James Davidson, D.S.O., M.D.
Patrick Percy Kilkelly, M.B.

Eric Harding Sharman.
Bhola Nauth.
Thomas Howard Foulkes, F.R.C.S.

Captains to be Majors

29th January 1913.

Norman Septimus Wells, M.B.
Edmund Hamilton Blake Stanley.
Robert McLauchlan Dalziel, M.B.
James Jackson Robb, M.B.
Shaikh Abdur Ruzzak.

INDIA MISCELLANEOUS LIST.

No. 97.—Deputy Commissary and Honorary Captain Harry Watts to be Commissary with the honorary rank of Captain, subject to His Majesty's approval,

Assistant Commissary and Honorary Lieutenant Harry Crowther Atkinson to be Deputy Commissary with the honorary rank of Captain, subject to His Majesty's approval,

Conductor (Honorary Lieutenant) Edward Lawrence Bartlett to be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval,

Sub-Conductor George Aytoun Somerville (*seconded*) to be Conductor (*seconded*),

Sub-Conductor Charles James Prior to be Conductor, and

Staff-Sergeant Herbert John Riddick to be Sub-Conductor,

vice Commissary and Honorary Captain Herbert George Gransmore Willasey Wilsey, deceased ; with effect from the 29th November 1912.

PENSIONS.

WARRANT OFFICERS.

No. 98.—The undermentioned warrant officer has been transferred to the pension establishment, with effect from the date specified :—

Sub-Conductor Henry Brett, India Miscellaneous List,—21st November 1912.

RETIREMENTS.

INDIAN ARMY.

No. 99.—The undermentioned officers have been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified :—

Colonel Charles Merewether Ducat,—21st February 1913.

Colonel Alfred Lucian Phillips,—24th March 1913.

Brevet Colonel Harry Seymour Hazelgrove,—22nd January 1913.

Lieutenant-Colonel Henry Ward Lowry,—19th February 1913.

INDIAN MEDICAL SERVICE.

No. 100.—Lieutenant-Colonel Joshua Chaytor-White, M.D., Indian Medical Service, Bengal, has been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval; with effect from the 22nd December 1912.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS, AND RESIGNATIONS.

Punjab Light Horse.

No. 101.—Lieutenant Geoffrey Gordon to be Captain, *vice* E. G. Rivett, transferred to the Supernumerary List. Dated the 4th January 1913.

Rangoon Port Defence Volunteers.

(Artillery Companies.)

No. 102.—Lieutenant Edgar John Pullar to be Captain, *vice* J. C. C. Mossop, transferred to the Supernumerary List. Dated the 30th November 1912.

Second Lieutenant Mathew Bede Hicks to be Lieutenant, *vice* E. J. Pullar, promoted. Dated the 30th November 1912.

(Electrical Engineer Company.)

Captain Joseph Watson resigns his commission. Dated the 12th December 1912.

Lieutenant Hugh Porteous Cameron to be Captain, *vice* J. Watson, resigned. Dated the 12th December 1912.

Bombay Volunteer Artillery

(Electrical Engineer Company.)

No. 103.—Captain Francis Powell-Williams, Supernumerary List, resigns his commission. Dated the 1st November 1912.

Bangalore Rifle Volunteers.

No. 104—Alexander Ranken Cox to be Captain, to fill an existing vacancy. Dated the 10th January 1913.

Great Indian Peninsula Railway Volunteer Rifle Corps.

No. 105.—Second Lieutenant Ronald Victor Hitchcock to be Lieutenant, *vice* L. H. C. Palmer, resigned. Dated the 15th July 1912.

Second Lieutenant Fulwar William Craven Fowle resigns his commission. Dated the 19th December 1912.

Bombay Volunteer Rifles.

No. 106.—Robert Theodore Hope Mackenzie to be Second Lieutenant, to fill an existing vacancy. Dated the 7th August 1912.

Mortimer Innes Ker to be Second Lieutenant, to fill an existing vacancy. Dated the 4th December 1912.

Bengal and North-Western Railway Volunteer Rifles.

No. 107.—Major William Longmuir, V.D., is granted the honorary rank of Lieutenant-Colonel. Dated the 11th December 1912.

East Coast Volunteer Rifles.

No. 108.—Major Thomas Howard Foulkes, F.R.C.S., I.M.S., Medical Officer, resigns his commission. Dated the 3rd January 1913.

Major Edmund Moritz Illington, F.R.C.S.E., I.M.S., to be Medical Officer, *vice* T. H. Foulkes, resigned. Dated the 4th January 1913.

MEDALS AND DECORATIONS.

No. 109.—His Excellency the Governor-General of India is pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers:—

1st Battalion, North-Western Railway Volunteer Rifles.

Major Ernest Sydney Strong.

Coorg and Mysore Rifles.

Lieutenant William Loftus Crawford.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 31st January 1913.

RETIREMENTS.

No. 8.—Engineer S. G. Donofield, Royal Indian Marine, has been permitted by the Most Hon'ble the Secretary of State for India to retire from the service; with effect from the 20th January 1913.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 30th January 1913.

No. 37.—Mr. V. O. Raynor, Assistant Traffic Superintendent, North Western Railway, in Class III, Grade 2, of the Superior Revenue Establishment of State Railways, officiated as a District Traffic Superintendent of that Railway in Class II from the 11th November to the 22nd December 1912, inclusive, during the absence of Mr. T. S. Scott, Officiating District Traffic Superintendent, on privilege leave.

No. 38.—Mr. E. B. Beatson, Executive Engineer and Assistant Agent, North Western Railway, is appointed, as a temporary measure, to officiate as Deputy Agent of that Railway, with effect from the 17th January 1913 and until further orders.

R. C. VOLKERS,
Secretary, Railway Board.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 1, 1913.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published at Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

COMPTROLLER GENERAL'S OFFICE.

No. B. R. C.—35.—Preliminary Account of Receipts and Disbursements of the Government of India for the first eight months of 1912-1913 as compared with the corresponding period of 1911-1912.

ENGLAND. Whole year. Preliminary Accounts, 1911-1912.	ENGLAND. Whole year. Budget, 1912-1913.	ENGLAND. April to November. 1911-1912.	ENGLAND. April to November. 1912-1913.	ENGLAND. April to November. Increase.	ENGLAND. April to November. Decrease.	RECEIPTS.	INDIA. Whole year. Preliminary Accounts, 1911-1912.	INDIA. Whole year. Budget, 1912-1913.	INDIA. April to November. 1911-1912.	INDIA. April to November. 1912-1913.	INDIA. April to November. Increase.	INDIA. April to November. Decrease.
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	33 36 74 000	33 99 03 000	13 07 91 000	12.70 66 000	...	37 25 000
...	...	...	...	...	...	Opium	8.93 94 000	5.43 31.000	5 94 26 000	6.24 94 000	30.68.000	...
...	...	...	...	...	...	Salt	5 06 38 000	5.14 17.000	3 05 47 000	3.13 07 000	7 60 000	...
...	...	...	...	...	...	Stamps	7 03 87 000	7.36.19 000	4 70 31 000	4 96 86 000	26 55 000	...
...	...	...	...	...	...	Excise	11 41.30 000	11 86 18 000	7.34 63 000	7 88.18 000	53 55 000	...
...	...	...	...	...	...	Customs	9 70 14 000	9.59.75 000	6 30 66 000	6 81 30 000	50 64 000	...
...	...	...	...	...	...	Other Heads	7 47 70 000	7 82 67 000	4 26 09 000	4 61 13 000	35 04 000	...
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	[illegible] 07 000	81 21 30 000	44 69 33 000	46 36 14 000	1 66 81 000	
457,000	258,200	292 100	337.700	45 600		Interest	1.41 17 000	1 4[illegible] 36 000	79 07 000	66 39 000	...	12 68,000
5,100	5 500	5 100	3 700	...	1 400	Post Office Telegraph and Mint	5 02 54 000	5.22 04 000	3 28 05 000	3 43 85 000	15 80 000	...
1,900	1.900	800	600	...	200	Receipts by Civil Department	1 86 95 000	1 83 70 000	1.15.37 000	1.17.79 000	2 42 000	...
103,400	81.400	56.300	42 000	..	14 300	Miscellaneous	72 53 000	70 65 000	43.29 000	33 36 000	...	6 93,000
45,100	38.700	45.000	57 600	12 600	..	Railways	50 20 07 000	48 86.90 000	31.40 48 000	35 56 07 000	4 15 59 000	...
...	...	...	.	..		Irrigation (excluding Land Revenue due to Irrigation)	3 59 54 000	3 80 52 000	2 09 75 000	2 27 83 000	18 08 000	...
...	...	...	...	.	..	Other Public Works	49 79 000	48 14 000	28 95 000	26 97 000	.	2 00,000
479.900	358.800	272.700	225 300	...	47.400	Military Receipts	1.17 76 000	1 43 88 000	71 40 000	85 38 000	14 98 000	...
1,092.400	744.500	672 000	666 900	..	5.100	TOTAL REVENUE	1 47 82 72 000	1.45 03 09 000	[illegible]	90 97 76 000	6 12 [illegible] 000	.
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	...	...	...	Capital subscribed by Native States towards outlay on State Railway.	...	...	..	..	.	...
...	...	...	...	..	...	Profits on Rupee coinage appropriated to Railway construction	...	...	...	...	...	..
...	832.100	...	66 300	66 300	...	Capital of Railway Companies (net Receipts)				[illegible]	[illegible]	..
...	832.100	...	66,300	66 300	...	TOTAL				[illegible]	2 54 000	...
						Debt, Deposits, and Advances.						
578,900	1.022.400	820 400	1.023,400	203.000	...	Permanent Debt (net incurred)	1,86 65 000	2 87 31 000	1 99 37 000	2 99 54.000	1,00.17.000	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	..	...	Unfunded do. (do.)	1 94 83 000	1 97.51 000	1.46 60 000	1.44 82 000	...	1.78,000
...	...	...	...	...	...	Deposits and Advances (net)	2 58 23 000	..	1,14 35 000	1.41 44 000	27.09.000	..
...	...	...	...	...	...	Loans and advances by Imperial Government	26 92 000	26 79 000	22 25 000	29 05 000	6 80.000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	1 48 14 000	1 35 38 000	83 51 000	1 20.80 000	37 29 000	...
...	...	...	...	...	...	Loans to Local Boards	99 000	1 03 000	34 000	36.000	2.000	...
...	...	...	...	...	...	Remittances (net)	2.85 39 000	4,31.93,000	...	6 65 91 000	6.65.91,000	...
[illegible]	15,500,000	13,579,200	14 320.000	740.800	...	Secretary of State's Bills drawn	...	...	...	...	...	...
...	...	...	...	...	...	Drafts on London (net)	...	...	...	...	...	...
[illegible]	16,522,400	14 399.600	15.343,400	943 800	...	TOTAL	11 01.15 000	10.79 25.000	5 66.42 000	14 01 92.000	8.35 50 000	...
[illegible]	18,099,000	15,071.600	16 076,600	1 005 000	...	TOTAL RECEIPTS	1.58,83.87.000	1 55 82 34.000	90,52.11 000	1.05,02 22,000	14.50.11,000	...
[illegible]	19,395.900	18,174 300	19,463,700	1.289.400	...	Opening Balance	20 35.04 000	17.71 24.000	20.35 04 000	18 41 95 000	...	1,93.09,000
[illegible]	37,494,900	33,245,900	35,540,300	2,294,400	...	GRAND TOTAL	1,79.18,91.000	1.73,53.58,000	1,10.87,15,000	1.23,44,17,000	12.57,02,000	...

ENGLAND. Whole year. Preliminary Accounts, 1911-1912.	ENGLAND. Whole year. Budget, 1912-1913.	ENGLAND. April to November. 1911-1912.	ENGLAND. April to November. 1912-1913.	ENGLAND. April to November. Increase.	ENGLAND. April to November. Decrease.	DISBURSEMENTS.	INDIA. Whole year. Preliminary Accounts, 1911-1912.	INDIA. Whole year. Budget, 1912-1913.	INDIA. April to November. 1911-1912.	INDIA. April to November. 1912-1913.	INDIA. April to November. Increase.	INDIA. April to November. Decrease.
£	£	£	£	£	£	**Expenditure.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
101,100	118.200	66,500	60.500	...	6 000	Direct Demands on the Revenues	12 80 58 000	13 10.79,000	8,07.28,000	8 13 27 000	5.99 000	...
2,283,600	2,358.300	1,789.500	1 896.[illegible]00	107.400	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works)	4 53 43 000	5 70 61 000	2 98 65,000	3 30.55 000	31.90.000	...
244,200	203 000	142.[illegible]00	126.[illegible]00	...	15 600	Post Office, Telegraph and Mint	4 23 3[illegible] 000	4 5[illegible]32 000	2 68 92 000	2 73 54 000	4 62,000	...
503,400	408 300	288 200	2[illegible]3,600	..	4 600	Salaries and Expenses of Civil Departments	23 36 27 000	25 [illegible]0 34 000	14 82 65 000	15.03 07 000	20 42 000	...
2,616,200	2,623 600	1.78[illegible] 000	1 800,300	17 300	...	Miscellaneous Civil Charges	3 45 30,000	3 42 65 000	2.22 56 000	2.36 97 000	14 41 000	...
19,700	24 900	14 600	4 700	...	9 900	Famine Relief and Insurance	84 39 000	1 46 27.000	33 83 000	58 62 000	24.79 000	...
8,804,700	8.916 200	6,231 [illegible]00	6,[illegible]43.600	112 900	..	Railway Revenue Account (excluding in India interest on Capital Expenditure)	27 19 27,000	28 02 8[illegible] 000	17 21.83 000	18 27 03 000	1 05 20,000	...
117,400	119 700	85 000	90 100	5 100	..	Irrigation Revenue Account (excluding in India interest on Capital Expenditure)	2 97 03 000	3 10 83 000	1.76,19 000	1 69 46 000	...	7,23,000
84,500	79 [illegible]00	[illegible] 800	67 500	3 [illegible]00	.	Other Public Works	[illegible]	[illegible]	[illegible]	4 80 25 000	46,65 000	...
5.183.100	5,190 900	3 3[illegible]2 400	3 5[illegible]3 000	1[illegible]1 2[illegible]0	..	Military Services	23 15 7[illegible] 000	22 83 24 000	14 77 [illegible] 000	14 75 [illegible] 000	.	1,72 000
19,958,200	20 042 900	13,[illegible]26 800	14 197 [illegible]00	3[illegible]		TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	[illegible]	[illegible]	69 23 58 000	71 [illegible] 62 000	2 45 04 000	...
...	..	...				Add—Provincial Surpluses that is portion of allotments to Provincial Governments not spent by them in the year		...				...
						Deduct—Provincial Deficits that is portion of Provincial Expenditure defrayed from provincial balances		—2 [illegible]				
19,958.200	20 042 900	13,[illegible]	14,1[illegible]	[illegible]		TOTAL EXPENDITURE CHARGED AGAINST REVENUE	1 11 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	..
						Railway and Irrigation Capital not charged to Revenue.						
2,228,200	2.278.800	1.343 200	1 151 200	..	1,92 [illegible]	Capital Outlay on Railways and Irrigation Works	[illegible] 45 82 000	10 46 02 000	4 1[illegible] 3[illegible] 000	5 76 39 000	1.58,01 000	...
...	...	...	...	...	..	Capital Charge involved in redemption of Liabilities	...	...	..	...	...	...
711,900	..	401 100	...	..	401.100	Capital of Railway Companies (net payments)	38 11 000	27 90 000	2 02 0[illegible]	..	..	2,02,000
...	...	...	..	..	...	Initial expenditure on new Capital at Delhi	...	2 00 00 000	...	1,63.000	1 63 000	...
2,940,100	2,278.800	1,744,300	1,151 200	...	593.100	TOTAL	9.56 93 000	12.73 92.000	4.20 4[illegible] 000	5.78.02 000	1.57 62 000	...
						Debt, Deposits, and Advances.						
...	...	...	...	...	...	Permanent Debt (net discharged)	...	...	...	...	...	...
500,000	4,500,000	500.000	4 500,000	4,000,000	...	Temporary do. (do.)	...	...	...	..	...	...
...	...	...	...	...	...	Unfunded do. (do.)	...	..	...	...	...	...
450,000	20,700	528.200	92.200	...	436,000	Deposits and Advances (net)	...	1 74 89 000	...	..	...	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	9.45 000	51 61.000	5.66 000	7.91 000	2 25 000	...
...	...	..	...	...	..	Do. do. by Provincial Governments	1.77 81 000	1.71 38.000	1.11.18 000	1,86,84 000	75,66 000	...
1,603,900	2,876,100	658.[illegible]00	7,049,900	6 391,900	...	Remittances (net)	...	...	92.59 000	...	...	92,59,000
...	...	...	...	...	...	Secretary of State's Bills paid	37.39.38,000	23,65 35,000	19.84.76,000	19 94 50 000	9.74.000	...
...	...	...	...	..	...	Do. do. do. exchange	—20,96 000	—35,000	—7,42,000	—5.87,000	...	—1,55,000
...	...	...	...	..	...	Drafts on London (net)	...	...	...	...	...	...
2,553,900	7,396.800	1,686,[illegible]00	11 642,100	9,955 900	...	TOTAL	39.05 68.000	27,62,88,000	21,86,77,000	21,83,38 000	...	3,39,000
25,452,200	29.718.500	17 277.300	26,991,000	9,713 700	...	TOTAL DISBURSEMENTS	1,60,74 90.000	1 54 23.38 000	95.30,75,000	99,30,02,000	3 99 27,000	...
19,463,600	7,776.400	15.968.600	8,549,300	...	7.419,300	Closing Balance	18 44 01.000	19 30,20 000	15,56,40,000	24,14,15,000	8,57,75,000	...
44,915,800	37,494,900	33,245,900	35,540,300	2,294,400	...	GRAND TOTAL	1,79,18,91,000	1,73,53,58,000	1,10.87,15,000	1,23,44,17,000	12,57.02,000	...

M. F. GAUNTLETT,
Comptroller General.

The 30th January 1913.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *bonâ fide* public purposes. Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers. Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. These drugs are for sale for *cash* only. On *no account drugs are sent per V. P. Post.* These drugs *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows :—

SULPHATE OF QUININE.

	R
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any less quantity than 6 lbs. in one delivery	13 "

SULPHATE OF CINCHONIDINE.

	R
For quantities of not less than 6 lbs. in one delivery	10 per lo.
For any less quantity than 6 lbs. in one delivery	12 "

Quinine is sold in 1 oz., ¼ lb., ½ lb., 1 lb. and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb. and 1 lb. tins.

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs. or more in one delivery.			*Retail rate* For any quantity below 6 lbs. in one delivery.		
	R	a.	p.	R	a.	p.
16-oz. tins	5	0	0	6	0	0
8 " "	2	8	0	3	0	0
4 " "	1	4	0	1	8	0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Surveyors.
5. Motor Car Drivers.
6. Engine Drivers.
7. Men trained in—

   (*a*) Photo-Mechanical and Lithographic Work.
   (*b*) Workshops (both Electrical and Mechanical sides).

E. ATKINSON, Lieut.-Col., R.E.,
Principal, Thomason College, Roorkee,

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

"Specimens of Persian Manuscripts" for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904, 1904-1905, 1905-1906, 1906-1907, 1907-1908, and 1908-1909, price R3 per copy, and for 1909-1910 and 1910-1911, price R3-8 per copy, are ready for sale.

"Diwan-i-Sarkhush" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

"Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu; price R2-12.

"Qaani" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R7-8 per copy.

"Diwan-i-Andalib" (official edition), one of the books recommended for the High Proficiency in Persian; price R4 per copy.

Glossary to the "Ar-Rauzatu-z-Zakiyah," the text-book for the Higher Standard examination in Arabic; price R6-4 per copy.

"Nazm-i-Muntakhab," one of the text-books prescribed for the Degree of Honour examination in Urdu; price R5 per copy.

"Siyahat-Nama-i-Ibrahim Beg" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

"Raghuvansam"—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

"Akhlaq-i-Jalali" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-[illegible] per copy.

* *N.B.*—The languages in which specimen papers are published are:—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu and Uriya.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

DEPARTMENT OF MINES.

NOTIFICATION.

Dhanbaid, the 5th November 1912.

INDIAN MINES ACT, 1901.

An examination for first and second class coal mine managers' certificates of competency under the rules applicable to coal mines will be held at the office of the Mines Department at Dhanbaid on the 19th and 20th February 1913.

Only persons who have had practical experience in coal mines are eligible to sit for the examination. Necessary instructions will be supplied to such intending candidates on application to the undersigned and on their stating their experience.

Applications received after the 8th February 1913 will not be considered.

G. F. ADAMS,
Chief Inspector of Mines in India.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 24th January 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd January 1913.

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.			In England.		In Transit between India and England.		Securities (Purchase Price).			
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under Coinage.	Gold Coin and Bullion.	Silver Bullion	Gold Coin and Bullion	Silver Bullion.	Held in India.	Held in England.	Total.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs. (b)	Rs	
Calcutta . .	4,14,04,045	25,45,96,435	29,60,00,480	2,63,89,007	2,88,08,092	64,33,866	10,95,00,000	...	...	56 25.000	9,99,99.946	4 00 00.000	31.67.55 911	(a) Nominal value—Rs 10,20,81,500
Cawnpore .	...	2,30,79,405	2,30,79,405	1,61,20.571	1.54,89,180	...	...	...	...	...	...	...	3,16,09,751	(b) Nominal value—Rs. 4,69,26,571
Lahore . .	...	2,75,92,520	2,75,92,520	56 35.328	95,80,785	...	...	...	...	...	...	...	1,52,16,113	
Bombay . .	4,56,53,695	12,11,85,255	16,68,39,150	2,21,07,290	19,95,21,382	32,74,750	...	...	...	75 00.000	...	...	23,24,03,422	
Karachi . .	...	1,30,16,225	1,30,16,225	22,22,230	37,79,910	...	...	...	...	...	...	...	60,02,140	
Madras . .	1,24,14,430	7,25,48,795	8,49,63,225	1,97,24,150	1,44,81,720	...	...	...	...	...	...	...	3,42,05,870	
Rangoon . .	...	6,11,15,475	6,11,15,475	2,23,89,128	1,34,58,090	...	...	...	...	...	...	...	3,58,47,218	
	9,94,72,370	57,31,34,110	67,26,06,480	11.45 67,704	28,51.19,159	97,08,616	10,95,00,000	...	...	1.31 25 000	9,99,99,946	4 00,00,000	67,20,40,425	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			9,26,055	*Deduct*—Amount due on Bills drawn by one Circle on another									3,60 000	
Total Circulation Rs.			67,16,80,425							Total Reserve Rs.			67,16,80,425	

There was no transfer of Gold between the Paper Currency Reserve and the Gold Standard Reserve during the week ending 22nd January 1913.
The Silver held in the Gold Standard Reserve amounted on the 22nd January 1913 to 6,00 lakhs in coined rupees.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16th TO 22nd JANUARY 1913.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.													Coinage of British Dollars.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States	Total.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	40	15	...	55	34	...	34	9	297	64*	45	3	418	...	...	..	...	...	...
Bombay	23	...	...	23	45	7	52	...	350	48†	39	...	437	..	.	...	...	...	...

* Exclusive of 22 of purchased silver brought on the Mint premises but not yet received.

† Exclusive of 5 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT;
Calcutta, the 27th January 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for November 1912 and of the Budget Estimate for the year 1912-13.

Revenue and Receipts.	Budget Estimate for 1912-13.			Receipts in November 1912.	Receipts from 1st April 1912 to 30th November 1912.		
	Imperial.	Special.	Total.		Imperial.	Special.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue	...	21,22,000	21,22,000	15,291	...	10,96,644	10,96,644
II.—Opium	...	23,000	23,000	3,762	...	28,543	28,543
IV.—Stamps	...	5,47,000	5,47,000	35,6[illegible]8	...	3,64,014	3,64,014
V.—Excise	...	3,25,000	3,25,000	31,001	...	2,52,406	2,52,406
VI.—Provincial Rates		3,000	3,000	75	...	1,823	1,823
VII.—Customs	...	...	...	—2	...	...	...
VIII.—Assessed Taxes	5,000	1,34,000	1,39,000	9,090	2,870	1,01,266	1,04,136
IX.—Forest	...	2,00,000	2,00,000	5,474	...	1,41,671	1,41,671
X.—Registration	...	41,000	41,000	2,5[illegible]7	...	25,136	25,136
XI.—Tribute from Native States	...	...	...	...	...	...	...
XII.—Interest	20,000	...	20,000	431	4,365	...	4,365
XVIA.—Law and Justice—Courts of Law	...	1,16,000	1,16,000	11,546	...	68,052	68,052
XVIB.— Ditto —Jails	...	24,000	24,000	1,902	...	16,553	16,553
XVII.—Police	...	24,000	24,000	1,143	...	24,001	24,001
XIX.—Education	...	1,000	1,000	53	...	472	472
XX.—Medical	...	...	...	2	...	161	161
XXI.—Scientific and other Minor Departments	...	7,000	7,000	103	...	1,226	1,226
XXII.—Receipts in aid of Superannuation, etc.	...	20,000	20,000	739	...	9,661	9,661
XXIII.—Stationery and Printing	...	16,000	16,000	611	...	11,929	11,929
XXV.—Miscellaneous	...	1,42,000	1,42,000	14,218	...	59,511	59,511
XXIX.—Irrigation—Major Works—Direct Receipts	3,75,000	4,36,000	8,11,000	37,443	2,34,512	2,34,511	4,69,023
XXX.—Irrigation—Minor Works and Navigation	...	...	...	...	...	...	...
XXXI.—Civil Works	...	1,41,000	1,41,000	16,741	...	84,408	84,408
Total Revenue and Receipts	4,00,000	43,22,000	47,22,000	1,87,801	2,41,747	25,21,988	27,63,735
Add—Debt Accounts	...	...	...	55,78,450	...	...	4,26,58,155
Total	...	...	...	57,66,251	...	...	4,54,21,890
Opening Cash Balance	...	...	...	(b)13,48,806	...	...	(a) 14,67,072
GRAND TOTAL	...	...	...	71,15,057	...	...	4,68,88,962

(a) On 1st April 1912. (b) On 1st November 1912.

H. N. HESELTINE,
Officiating Accountant General, Punjab.

Office of the Accountant General, Punjab,
Lahore;
The 20th January 1913.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for November 1912 and of the Budget Estimate for the year 1912-13.

EXPENDITURE.	Budget Estimate for 1912-13.			Disbursement in November 1912.	Disbursement from 1st April 1912 to 30th November 1912.		
	Imperial.	Special.	Total.		Imperial.	Special.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	12,000	12,000	24,000	596	8,813	8,814	17,627
2.—Assignments and Compensations	9,000	9,000	18,000	131	5,400	5,4[illegible]0	10,8[illegible]0
3.—Land Revenue	4,[illegible]8,000	2,67,000	6,85,000	[illegible]40,678	2,42,202	1,73,43[illegible]	4,1[illegible],638
6.—Stamps	11,000	11,000	22,000	1,342	5,016	5,015	10,031
7.—Excise	8,000	8,000	16,000	937	3,663	3,[illegible]63	7,326
10.—Assessed Taxes	1,000	...	1,000	81	357	3[illegible]6	713
11.—Forest	50,000	50,000	1,00,000	10,533	26,266	26,2[illegible]6	52,[illegible]32
12.—Registration	6,000	5,000	11,000	880	3,577	3,577	7,154
13.—Interest on Ordinary Debt	...	...	...	...	...	...	...
14.—Interest on other obligations	...	...	...	...	...	...	...
18.—General Administration	2,35,000	1,12,000	3,47,000	28,425	1,44,649	57,060	2,01,709
19A.—Law and Justice—Courts of Law	14,41,000	1,93,000	[illegible]	47,454	2,62,023	1,29,950	3,[illegible]1,973
19B.— Ditto —Jails	74,000	75,000	1,4[illegible],000	12,1[illegible]3	49,763	49,764	99,527
20.—Police	8,[illegible]3,000	8,12,000	16,25,000	1,26,0[illegible]3	5,28,657	5,28,[illegible]5[illegible]	10,57,313
22.—Education	1,02,000	1,02,000	2,04,000	7,821	73,[illegible]41	73,541	1,47,[illegible]82
23.—Ecclesiastical	41,000	...	41,000	2,[illegible]0	25,698	...	25,6[illegible]8
24.—Medical	1,61,000	1,48,000	3,09,000	11,[illegible]2	72,317	61,[illegible]93	1,34,[illegible]10
25.—Political	16,65,000	15,02,000	31,67,000	2,63,370	9,72,550	9,03,791	18,76,341
26.—Scientific and other Minor Departments	41,000	41,000	82,000	8,787	24,280	21,666	45,946
27.—Territorial and Political Pensions	62,000	...	62,000	2,546	29,245	...	29,245
28.—Civil, Furlough and Absentee Allowances	...	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	65,000	65,000	1,30,000	13,306	47,661	47,661	95,322
30.—Stationery and Printing	64,000	65,000	1,29,000	3,42[illegible]	22,067	22,0[illegible]6	44,133
32.—Miscellaneous	14,000	13,000	27,000	2,384	11,258	11,257	22,515
33.—Famine Relief	...	...	...	...	...	...	...
36.—Reduction or Avoidance of Debt	...	...	...	...	...	...	...
42.—Major Works—Working Expenses	5,70,000	2,38,000	8,08,000	24,140	77,660	77,659	1,55,319
43.—Minor Works and Navigation	29,000	29,000	58,000	565	6,350	6,351	12,701
45.—Civil Works	13,89,000	13,72,000	27,61,000	1,60,014	5,72,111	5,72,111	11,44,222
TOTAL EXPENDITURE	62,81,000	51,29,000	1,14,10,000	7,70,284	32,15,124	27,89,753	60,04,877
Add—Debt Accounts	...	...	...	51,55,475	...	...	3,96,94,787
TOTAL	...	...	...	59,25,759	...	...	4,56,99,664
Balance on 30th November 1912	...	...	...	11,89,298	...	...	11,89,298
GRAND TOTAL	...	...	...	71,15,057	...	...	4,68,88,962

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB,
LAHORE;
The 20th January 1913.

H. N. HESELTINE,
Officiating Accountant General, Punjab.

THE HON'BLE THE RESIDENT IN MYSORE.

Judicial Department.

NOTIFICATION.

Bangalore, the 21st January 1913.

No. 4.—It is hereby notified that the following days in the year 1913 will be observed as holidays by the Civil Courts of the Civil and Military Station of Bangalore and of the Mysore Railways:—

Month.	Date.	Day of week.	Festival.	REMARKS.
February	5th	Wednesday	Ash Wednesday	General holiday.
			Akhiri Chaharshumba	Muhammadan holiday.
Do.	*15th*	*Saturday*	*Madhavanavami*	*Hindu holiday.*
March	6th	Thursday	Sivaratri	Hindu holiday.
Do.	21st to 24th	Friday to Monday	Easter holidays	General holidays.
Do.	21st	Friday	Holi Feast	Hindu holiday.
April	7th	Monday	Gentu New Year's day	Do.
Do.	14th	Monday	Tamil New Year's Day	Do.
Do.	15th	Tuesday	Sreerama Navami	Do.
May	1st	Thursday	Ascension Day	General holiday.
Do.	*10th*	*Saturday*	*Ramanujacharyara Tirunakshatram. Sri Sankaracharyara Jayanti.*	*Hindu holiday.*
June	14th	Saturday	H. H. the Maharaja's Birthday	General holiday.
July	18th	Friday	Shab-e-barat	Muhammadan holidays.
Do.	19th	Saturday		
Do.	*23rd*	*Wednesday*	*Tikacharyara Punyadevasa*	*Hindu holiday.*
August	16th	Saturday	Asvalayana and Apastamba Sravani.	Hindu holiday.
September	3rd	Wednesday	Gauri	Do.
			Ramzan	Muhammadan holiday.
Do.	4th	Thursday	Ganesha	Hindu holiday.
Do.	29th	Monday	Mahalaya Amavasya	Do.
October	1st	Wednesday	Commencement of Dasara.	Do
Do.	8th	Wednesday	Mahanavami	Do.
Do.	9th	Thursday	Vijaya Dasami	Do.
Do.	28th	Tuesday	Dipavali	Do.
Do.	30th	Thursday	Balipadyami	Do.
November	8th	Saturday	Bakrid	Muhammadan holidays.
December	5th to 9th	Friday to Tuesday	Moharam	
Do.	9th	Tuesday	Last day of Moharam	General holiday.
Do.	24th to 31st	Wednesday to Wednesday	Christmas	General holidays.

2. All Sundays.

3. The day which may be fixed for the celebration of His Majesty the King-Emperor's Birthday will be notified separately.

4. The last Saturday in each month may also be allowed as a holiday if the state of work permits, but not otherwise.

5. One day in Bakrid, and Ananta Chaturdasi are omitted from the above list as they fall on Sundays.

6. The holidays in italics may be granted by the Judge or presiding officer to the special classes concerned, if this can be done without detriment to the work of the Court.

7. The Courts abovementioned will be closed from the 16th April to 27th May 1913, both days inclusive, on account of the annual recess.

By order of the Court,

N. S. TIRUMALAI AIYANGAR,

Registrar.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 21st January 1913.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up . . .				2,00,00,000	0	0
Reserve Fund . . .				1,85,00,000	0	0
Public Deposits at Head Office .	81,49,781	1	0	2,24,03,417	10	3
Public Deposits at Branches	1,42,53,63[illegible]	9	3			
Other Deposits at Head Office and Branches . . .				17,12,20,267	2	11
Bank Post Bills, etc. . .				12,58,022	4	11
Sundries				1[illegible]18,76[illegible]	3	9
RUPEES .				23,46,30,472	5	10

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				2,08,45,440	0	0
Other authorized Investments				85,86,933	0	0
Loans on Government and other authorized Securities .				4,13,61,873	4	4
Accounts of Credit on Government and other authorized Securities				5,33,51,820	2	4
Bills discounted and purchased				3,45,10,728	14	11
Balances with other Banks .				25,40,315	4	0
Bullion				...		
Dead Stock . . .				21,75,099	15	0
Stamps				13,802	15	7
Sundries				6,17,553	9	8
				16,43,03,567	1	5
Cash and Currency Notes at Head Office	*3,19,25,474	2	9	7,03,26,905	4	5
Cash and Currency Notes at Branches	†3,84,01,431	1	8			
RUPEES .				23,46,30,472	5	10

				Rs.		
* Includes Sovs. & ½ Sovs. value				3,62,400	0	0
† Do.	do.	do.		18,13,327	8	0
				21,75,727	8	0

BANK OF BENGAL;
Calcutta, 23rd January 1913.

H. MITCHELL,
Chief Accountant.

By order of the Directors
L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 35·85.

BANK OF BENGAL.

NOTICE.

Dated Calcutta, the 29th January 1913.

The Directors have made the following changes in the Bank's European Establishment:—

Mr. C. W. W. Carbery, on return from furlough, to be Chief Cashier at Head Office, *vice* Mr. G. P. Symes Scutt.

Mr. G. P. Symes Scutt to be acting Agent, Lucknow Branch, *vice* Mr. C. A. Croft proceeding on furlough.

Mr. H. M. Comley to act as Agent, Allahabad Branch, *vice* Mr. S. B. Moultrie.

Mr. S. B. Moultrie to act as Agent, Clive Street Branch.

Mr. A. C. Brown to act as Agent, Dacca Branch, *vice* Mr. H. M. Comley.

Mr. C. C. Lumley, on return from furlough, to act as Agent, Benares Branch, *vice* Mr. A. C. Brown.

By order of the Directors,
L. G. DUNBAR,
Secretary and Treasurer.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 137 OF 1912.

In the matter of Vajishanker Vishvanath, clerk, of No. 95, Mogul Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Vajishanker Vishvanath, an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 13th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 14th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 5 OF 1913.

In the matter of Maung Tu, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Tu, clerk of No. 41, Canal Street, Rangoon on the 9th day of January 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Tu.

J. HORMASJI,
Registrar.

RANGOON;
The 10th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 6 OF 1913.

In the matter of Kai Appaya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Kai Appaya, cooly maistry of No. 19, 16th Street, Rangoon, on the 18th day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Kai Appaya.

J. HORMASJI,
Registrar.

RANGOON;
The 20th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 8 OF 1913.

In the matter of Maung Ba Thein, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Ba Thein, paddy trader and broker of No. 12, Rice Mill, Dalla, Rangoon, on the 22nd day of January 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Ba Thein.

J. HORMASJI,
Registrar.

RANGOON;
The 23rd day of January 1913.

IN THE HIGH COURT OF BOMBAY.

In Insolvency.

No. 24 of 1911.

Re Pearilal Mohanlal *alias* Monalal Agarwala, of Bombay, Hindu inhabitant residing at Pirajbai Cursetji's Chowl Umerkhady Dangri Bazar, a servant in the employ of Sookmull Chunilal Mithaiwalla, an insolvent.

Notice is hereby given that the petition of the abovenamed insolvent has been this day dismissed and that the order of adjudication made herein on the 19th day of January 1911 against the said insolvent has been annulled.

Dated this 8th day of January 1913.

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE, HIGH COURT;
Fort, Bombay, this 25th day of January 1913.

IN THE HIGH COURT OF BOMBAY.

In Insolvency.

No. 592 of 1912.

Re Hugh Alexander Fitzpatrick of Bombay, Eurasian, inhabitant residing at No. 45, Hornby Road, a clerk in the employ of the Inspector General of Police, Punjab, an insolvent.

Notice is hereby given that the petition of the abovenamed insolvent has been this day dismissed and that the order of adjudication made herein on the 18th day of October 1912 against the said insolvent has been annulled.

Dated this 8th day of January 1913.

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE, HIGH COURT;
Fort, Bombay, this 25th day of January 1913.

IN THE COURT OF SMALL CAUSE AT DELHI.

SUIT No. 45 OF 1912.

In the matter of insolvency Benjamin Jacob, son of Joseph Jacob, resident of Ganda Nala, Delhi.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by said Benjamin Jacob to be adjudicated him an insolvent has been admitted in this Court and will be heard on 31st January 1913.

TASADDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 10th January 1913.

IN THE COURT OF SMALL CAUSE AT DELHI.

SUIT No. 59 OF 1912.

In the matter of insolvency Sardar Mirza, son of Mirza Wali Beg, caste Mughal of Nai Wara, Delhi.

It is hereby notified under section 12 of Act 3 of 1907 that an application filed by said Sardar Mirza to be adjudicated him an insolvent has been admitted in this court and will be heard on 14th Feburary 1913.

TASUDDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 28th January 1913.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 24th January 1913.

No. 650. - Lieutenant C. G. Lewis, R.E., Assistant Superintendent, is granted an extension of special leave from the 23rd to 27th October 1912, inclusive, in continuation of that granted in this Department's Notification No. 632, dated the 5th September 1912.

S. G. BURRARD, Colonel, R.E.,
Surveyor-General of India.

CEMETERY NOTICES.

In accordance with paragraph 240, Rule XX. contained in page 63 of the Indian Church Directory, it is notified for the information of friends and relatives that the following graves (monuments) in Cemetery No. 2 of Dinapur Cantonment are in a state of disrepair and that their repair should be effected within 6 months from date or they will be demolished under Rule 10, Appendix IV, P. W. Code, Volume 3, 1907.

BLOCK A.

Henry E. Howard.
Esther L. Seyers
Pte. Robert Bedford.
Corpl. George Bryan.
Eleanor A. Goodall.
Sergt. Patrick McCarthy.

BLOCK C.

Dr. Robert Bower.
Pte. James Webb.

BLOCK D.

Major Broadbent.
Mary Catherine Worters.
Richard Watkins.
Diana Watkins.
Thomas Henry Diver.
Thomas Flemming.
Frederick Moody.
Patrick Sweeney.
Anne & John Toole.
Margaret A. Bruce.
Margaret J. Wilson.
Q. M. S. Cripps.
James Mitchell.
Richard Smith.
Lieut. Patrick Flynn.
Catherine Sullivan.
Asstt. Surgeon Joseph Burke.
Surgeon J. A. Ore.
Margaret Cook.
Qr. Mr. J. Vale.
Sergt. John Femester
Emily and Sarah Stephen.
Sophia M. A. Shaw.
Lieut. H. W. Martin.
Samuel Clinch.
Brt. Capt. T. Jones.
Charlotte C. Kelly.
Jane Despart.
Margaret Gabbolt.
Will Kinsella.
Thomas Saint.
Mr. B. Wright.
Agnes E. Johnston.
David James Cambell.
Pte. Owen Moriarty.
Q. M. S. Samuel Keys.
George Kay.
Robert Bruce.

BLOCK G.

Anne Foster.
Mary Quigley.
Mary Anne York
William Thomas Cope.
Eleanor Condles.
Maria White.
Elizabeth Aplet.
Charles Fletcher.
James Humes.
Elizabeth Huggins.
———— Picknott.
Maria Pereiro.
Margaret Osborn.
Samual George Guest
Thomas Anderton.
C. S. Miller.
Martha Kelch.
John & Mary Tormey.
Col. Sergt. D. Rickett.

BLOCK H.

Caroline A. N. P. Trower.
H. S. Reid Davidson.
Rowland S. Knott.
Edward McArthy.
Horace Hampton.
Thomas Eagan.
Henry Palmer Mitchell.
Clarissa Auriol.
Lucy Rudd.

Sergt. Major W. Rudd.
Sergt. John Tunks.
John Mears.
Alexander Aird.
Thomas Ashworth.
Andrew White.
M. McDonald.
Elizabeth A. & William Ebbs.
Sophia Maxwell.

BLOCK I.

Foster Pattle Walker.
Patrick Bentley.
Rachael Flatman.
George Edward Young.
Elizabeth & James Flanigan.
Henry England.
Ann Hornby.
Catherine Cunningham.
Mary Gallaghar.
Thomas James.
Anne Keefe.

Alexandar Coughran.
John Murphy.
James McGiveren.
William McAunich.
John Baggs.
Patrick Dowling.
William Willis.
Margaret Jones.
Pte. William Sharpley.
Anthony Smith.
Mary Mullin.

BLOCK J.

John Donagher.
Sergt. Alexander Adamston.
Mary Steward.
Harriett E. Kelso.
Thomas Gray.
Isabel Martin.
Isabell Collins.
Henry Newman.
James Harrison.
Ann Maria Havell.
M. H. Bat Havell.
James Havell.
John Havell.
Mary Wilson.
E. M. & E. A. Gray.

G. P. Wattell.
George Wattel.
Lt. William Dunlevie.
Sarah Orchard.
William Longway.
Charles Henry Sale.
Elizabeth Jordan.
Isabella Longway.
Elizabeth Nelson.
Col. Sergt. James Joy.
Margaret E. Whitehead.
Samuel Greenway.
David C. T. Richardson.
Maria Newbolt.

BLOCK K.

Elizabeth McKenna.
John McKenna.
Thomas Heiggins.
John Angus Wilcox.
Sergt. Tremblehouse.
Mrs. R. Naylor.
Ensign W. White.
M. A. & B. Duddy.
Q. M. S. Keys.
Thomas Lithgow.
Ann Skipp.

Condr. Michael Hinton.
Elizabath Nelson Hinton.
Condr. Henry Myers.
Elizabeth Foley.
James Kennerdell.
Daniel McAuliffe.
Henry Woods.
John Woodward.
Mrs. M. Marshall.
James Halligan.

BLOCK L.

Sergt. Major Thomas Barnes.
Condr. Phillip Sullivan.
James Jennings.
Michael Jennings.
Isabel and Infant McMichael.
Harriotte Fleming.
George and Infant Fleming
William Bellew.
Mary Ann Doyle.
M. A. B. Gerrard.
Henry W. Davenport.
John R. Martley.
Ann Johnson.
Robert Jones.
John Syme Toke.
Pte. Daniel Scott.
Mary Catherine Valpy.
Wm. Skinner.
Pte. Thomas Creek.
Mary Ann Vincent.
George W. Watts.
Sergt. John Burgess.
Dr. James Horan.
Andrew Beal.
David Beal.
Manorah Fogarty.
Isabella D. Lacy.
James J. Shufflebotham.
Owen Hennessy.
Sergts. of 29th Regiment.
Joseph Handley.
Corpl. John Burke.
Col. Sergt. Thomas McGrath.
John Church.
Q. M. S. William George.
Samuel Clyde.
Emily Oeney Leech.
John Baptist Nelson.
John Nelson Merchant.
Susan Mary Hardbottle.
John Janaway.
Pte. Henry Dazmond.
Eliza Carrington.
Mrs. Catherine Grady.
Drum Major James Burton.
Julia McCabe.
Mary Ann Harraden.
Q. M. S. Thomas Cahill.
Sergt. Major Thomas Ronnan.
Mrs. Catherine Costelle.
Pte. Henry Lewin.
Matilda Byrne.
Dr. P. Lynch.
Maria Hickey.
E. Hackett.
Thomas E. Fallace.
Mary Ann Duncan.
Bridget Lennan.
Agnes C. Cornelius.
Eliza Byrne.
Sarah Birks.
Pte. Thomas Seeves.
Francis Horan.
John Ryder.
John Kidley.

In accordance with paragraph 230, Rule XX, contained in page 63 of the Indian Church Directory, it is notified for the information of friends and relatives that the following graves (monuments) in Cemetery No. 3 of Dinapur Cantonment are in a state of disrepair and that their repair should be effected within 6 months from date or they will be demolished under Rule 10, Appendix IV, P. W. Code, Volume 3, 1907.

BLOCK A.

Margaret Maria Hunter.
Martha Harrison.
William Nicholas Taylor.
Maurice Coyne.
Bridget Ward.
Bridget McCue.
Maryann Byrne.
Edward Shea.

BLOCK B.

Agnes Michael Nunan.
Michael McLoughlin.
Henry McLoughlin.
E. Flynn.

BLOCK C.

Mary Bellenger.

BLOCK G.

Louisa Ellicott.
William Dule.
Alex & Anne Stupart.
Katherine J. Myers.
Matilda E. Huggins.
Richard Ryan.
Isabell C. Nott.
Emily McKee.
George James Edwards.
Edward Webb.
Mrs. Delancy.
Eliza Johnson.
W. C. J. Campbell.
Pte. Jones Orme.
Martha Blanchard.
John Pane Marcues.
T. Pigoni.
Samuel Brown.

BLOCK H.

Jane McDonald.
Mary Valkers.
Cora Owens.
James Husband.

BLOCK I.

Edward Hanvey.

BLOCK J.

J. Watling.

ORMONDE W. BIRCH,
Chaplain of Dinapur.

AGENT TO THE GOVERNOR-GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 21st January 1913.

No. 184-D.—Munshi Enayet Hussain is hereby confirmed in the appointment of Native Assistant to the Hon'ble the Agent to the Governor-General in Central India, with effect from the 1st March 1912.

By order,
L. M. CRUMP,
First Assistant to the Agent to the Governor-General in Central India.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Sibi, the 23rd January 1913.

No. 271-S.—In anticipation of his services being placed at the disposal of the Hon'ble the Agent to the Governor-General by the Government of Punjab, the Reverend C. H. Hemming is appointed Second Assistant Chaplain of Quetta from the 20th December 1912.

By order,
DENYS BRAY,
First Assistant.

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATION.

Bangalore, the 24th January 1913.

BANGALORE RIFLE VOLUNTEERS.

No. 1.—Captain William Frederick Smeeth is transferred to the Supernumerary List, with effect from the 23rd December 1912.

By order,
P. B. WARBURTON,
First Assistant Resident.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 24th January 1913.

No. 682-Home.—The following return of deaths registered in the Province of Delhi during the half month ending 15th January 1913, is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
Name of Towns and Rural Circles in the Province.	Deaths registered in previous half month.	Total in present half month.	Death registered in the half month.										Infants under one year of age.			Remarks.
			Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken pox.	Males.	Females.	Total.	
P. S. Alipur	65	51	...	...	...	39	...	13	...	...	2	...	6	7	13	
Nangloi	52	55	...	...	9	41	...	5	...	...	...	...	5	7	12	
Najafgarh	72	87	...	...	...	54	...	32	...	...	1	...	12	11	23	
Subzimundi	7	10	...	...	...	10	...	...	...	...	...	...	...	1	1	
Paharganj	13	11	...	...	...	10	...	1	...	...	...	...	3	1	4	
Mehrauli	30	33	...	...	...	23	...	10	...	...	...	...	3	8	11	
Total of the Province	248	247	...	...	9	174	...	61	...	...	3	...	29	35	64	

The 28th January 1913.

No. 753-Home.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, January 25th, 1913, is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Town.	Population of 1901.	Births.			Deaths.			Cause of death.									Infants under one year of age.			Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and Chicken-pox.	Males.	Females.	Total.		
1	Delhi	229,144	70	80	150	114	84	198	...	1	..	130	4	52	...	11	3	36	24	60	44	53

No. 758-Home.—The Chief Commissioner is pleased to declare that Monday, the 27th January 1913, was observed as a public holiday in Delhi Province, within the meaning of section 25 of the Negotiable Instruments Act, XXVI of 1881.

The 29th January 1913.

No. 863-Home.—Lala Mool Chand, Government Pleader and Public Prosecutor, whose services have been placed at the disposal of the Chief Commissioner of Delhi, assumed charge of his duties as Special Pleader, Delhi, with effect from the forenoon of the 12th November 1912.

The 30th January 1913.

No. 866-C. & I.—In exercise of the powers conferred by section 4, sub-sections (4) and (5) of the Indian Factories Act, 1911 (XII of 1911), the Chief Commissioner is pleased to declare that the District Magistrate of Delhi as an Inspector of Factories shall exercise all the powers of an Inspector under the Act within the limits of the Province of Delhi, and that he shall be the Inspector to whom the notices, etc., prescribed under the Act, shall be sent.

No. 867-C. & I.—In exercise of the powers conferred by section 4, sub-section (4) of the Indian Factories Act, 1911 (XII of 1911), the Chief Commissioner is pleased to appoint the Additional District Magistrate, every Assistant Commissioner and the Civil Surgeon of Delhi to be *ex-officio* additional Inspectors of Factories for all the purposes of the Act within the limits of the Province of Delhi.

No. 868-C. & I.—In exercise of the powers conferred by section 6 of the Indian Factories Act, 1911 (XII of 1911), the Chief Commissioner is pleased to appoint the Assistant to the Civil Surgeon, Delhi, to be *ex-officio* certifying Surgeon for the purposes of this Act within the limits of the Province of Delhi.

The 31st January 1913.

No. 915-Edn.—Lala Debi Prasad, whose services have been placed at the disposal of the Chief Commissioner of Delhi, assumed charge of his duties as District Inspector of Schools, Delhi, with effect from the forenoon of the 18th November 1912.

Lala Bhagwati Sahai, Officiating District Inspector of Schools, reverts as Assistant District Inspector of Schools with effect from the same date.

No. 918-Home.—Mr. D. Petrie, and Mr. C. Stead, M.V.O., whose services have been placed at the disposal of the Chief Commissioner of Delhi, assumed charge of their duties as Additional Superintendents of Police, Delhi, with effect from the 23rd and 25th December 1912, respectively.

By order,

G. F. DEMONTMORENCY,

Personal Assistant to Chief Commissioner.

CIVIL AND MILITARY STATION, BANGALORE.

Municipal Office.

NOTIFICATIONS.

The 20th January 1913.

No. 8225.—In exercise of the powers conferred on them by Section 137 (1) (i) of the Bangalore Municipal Law, 1897, the Municipal Commission for the Civil and Military Station of Bangalore having made the following Bye-law relating to the Assessment and Collection of "Tax on Hawker" and published it under this office Notification No. 4959, dated 21st December 1911, and the same having been confirmed by the Hon'ble the Resident in Mysore as required by Section 44 (5) of the Law, the Bye-law is hereby notified for public information under Section 180 (3) of the said Law:—

CHAPTER II—TAXATION.

BYE-LAW No. 5—ASSESSMENT AND COLLECTION.

Tax on Hawkers.

B. M. L. Section 137 (1) (i).

1. No person shall carry on trade as a "Hawker" in the Civil and Military Station of Bangalore without first getting his name registered in the office of the Municipal Commission and taking out a license or certificate of registration. The term "Hawker" for the purposes of this Bye-law includes all persons who go about from door to door, street to street or town to town, selling or offering to sell goods, wares or merchandise.

2. Every person wishing to hawk in the Station shall apply to the President in writing, in the form given in schedule A, for a license and tender the fee prescribed below:—

Hawkers who are not permanent residents in the Station (Foreign Hawkers.)

(1) For dealing in precious stones and Jewellery.	Rs. 10 per quarter or portion of a quarter of a year.
(2) For dealing in Drapery, such as piece-goods, etc.	Rs. 6 per quarter or portion of a quarter of a year.
(3) For dealing in Hardware and all articles other than precious stones, Jewellery and Drapery.	Rs. 3 per quarter or portion of a quarter of a year.

Hawkers who are permanent residents in the Station (Local Hawkers).

For dealing in any article or articles.	Re 1-8 per quarter or portion of a quarter of a year.

3. On receipt of the application with fee, the President or some person duly authorized by him in that behalf shall give to the person paying, a license or certificate of registration. The President or the person authorized by him may, if he deems it necessary in any particular case, refuse to grant the license and refund the fee tendered.

4. Every person shall, when engaged as a Hawker, have with him the license granted and produce the same when required by any Police Officer on duty or any officer or servant employed by the Municipal Commission.

5. The license shall not be transferable and no refund shall be granted on licenses which are partly or wholly unused or lost. In the case of licenses actually lost, Duplicates may, at

the discretion of the President or the officer authorized by him, be issued on production of satisfactory evidence by the licensee.

6. Any person found hawking any goods in the Station without a license shall, on conviction before a Magistrate, be liable to a fine not exceeding Rs. 50 and to a further fine which may extend to Rs. 5 for every day after such conviction during which the offence continues.

SCHEDULE A.

CIVIL AND MILITARY STATION, BANGALORE.

Application for a "Hawker's" License.

Name of applicant and address with door No. and street.	Permanent place of residence with door No. and street.	Nature of trade.	Rate of fee.	Period for which license is required.	Amount of fee tendered.
1	2	3	4	5	6
		Foreign Hawkers	Per quarter or portion of a quarter of a year.		
			Rs. A. P.		
		(1) Precious stones and Jewellery.	10 0 0		
		(2) Drapery such as piece goods etc.	6 0 0		
		(3) Hardware and all articles other than precious stones, Jewellery and Drapery.	3 0 0		
		Local Hawkers all articles.	1 8 0		

I solemnly declare that the particulars given above are correct.

(Station)

(Date)

Signature of Applicant

To the President, Municipal Commission,
Civil and Military Station, Bangalore.

No. 8226.—In exercise of the powers conferred on them by Section 137 (1) (*i*) of the Bangalore Municipal Law 1897, the Municipal Commission for the Civil and Military Station of Bangalore having made the following Bye-law relating to the Assessment and collection of "Tax on Sowcars, Money lenders and Pawnbrokers" and published it under this office Notification No. 873, dated 7th May 1912, and the same having been confirmed by the Hon'ble the Resident in Mysore as required by Section 44 (5) of the Law, the Bye-law is hereby notified for public information under Section 180 (3) of the said law :—

CHAPTER II—TAXATION.

BYE-LAW NO. 6—ASSESSMENT AND COLLECTION.

Tax on Sowcars, Money lenders and Pawnbrokers.

B. M. L. Section 137 (1) (*i*).

1. No person shall exercise the profession of a Sowcar, Money lender or Pawnbroker in the Civil and Military Station of Bangalore without first getting his name registered in the office of the Municipal Commission and taking out a certificate of registration.

Note.—In this Bye-law, the terms Sowcar or Money lender means every person who lends money on or without security.

Pawnbrokers includes every person who carries on the business of taking goods and chattles in pawn.

2. Every person wishing to exercise the profession of a Sowcar, Money lender or Pawnbroker in the Station, shall apply to the President in writing in the form given in Schedule A for a certificate of registration. The President or some officer duly authorised by him in that behalf shall after due inquiry, grant the certificate of registration asked for, in the form given in Schedule B, on payment of the undermentioned tax:—

		Yearly.
Sowcar, Money lender or Pawnbroker in receipt of an estimated or actual income of Rs. 1,000 or less per annum		Rs. 12
Do.	over Rs. 1,000 up to „ 3,000	„ 25
Do.	over „ 3,000 up to „ 5,000	„ 50
Do.	over „ 5,000 „	„ 100

3. The President or the officer duly authorised by him may, if he deems it necessary in any particular case, refuse to grant the certificate of registration.

4. Every person shall when engaged as a Sowcar, Money lender or Pawnbroker have in his place of business the certificate of registration granted and produce the same when required by any Police Officer on duty or any officer or servant employed by the Municipality.

5. The certificate of registration shall not be transferable. In the case of certificates actually lost, Duplicates may at the discretion of the President or the Officer authorised by him, be issued on production of satisfactory evidence.

6. Every Registered Sowcar, Money lender or Pawnbroker, who ceases to exercise his profession in the course of the year for which he has paid the tax, shall be entitled to a refund of one-fourth of the tax for every complete quarter of the year in which he did not exercise his profession.

7. Every registered Sowcar, Money lender or Pawnbroker who paid the tax on an estimated income may, within 3 months after the close of the official year for which he has paid the tax, claim a refund of excess tax paid on proving to the satisfaction of the Commission that his actual income during the year was less than the estimated income. If the claim is admitted and passed, the excess tax paid shall be refunded.

8. Every registered Sowcar, Money lender or Pawnbroker whose actual income during the year is found to exceed the estimated income on which the tax was originally levied shall be liable to the payment of any excess tax recoverable.

9. Applications for renewals of certificates of registration shall be made within 30 days from the commencement of each official year in the form given in Schedule A.

10. Breach of any of these rules shall render the offender liable to a fine not exceeding Rs. 50 and to a further fine which may extend to Rs. 5 for every day after such conviction during which the breach continues, in addition to the payment of the tax.

SCHEDULE A.

CIVIL AND MILITARY STATION, BANGALORE.

Application for a "Certificate of Registration" to exercise the profession of a Sowcar, Money lender or Pawnbroker.

Name of applicant and address with Door No. and Street.	Place of business, Door No and Street.	Nature of Profession whether Sowcar, Money lender or Pawnbroker	Official year for which Certificate of Registration is required	Estimated income for the official year for which Certificate of Registration is required.	Actual income of the preceding year.

I solemnly declare that the particulars given above are correct.

Station Date.

Signature of applicant.

To

The President, Municipal Commission, Civil and Military Station, Bangalore.

SCHEDULE B.

Office of the Municipal Commission, Civil and Military Station, Bangalore.

Dated

Certificate of Registration granted under Bye-law No. 6 for the official year 19 -19 .

Number of Certificate.
Name (in full).
Profession.
Place of business.
Amount of tax paid.
Date of payment.

A. R. COX,
President, Municipal Commission,
Civil and Military Station Bangalore.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the wing, 2nd Battalion, Leicestershire Regiment, dated at Bellary, this 20th day of January 1913.

Number, Rank, and Name—8865, Drummer, Sidney David Blakie Pearce.
Age—17 1/12 years.
Height—5 feet 7 inches.
Colour of—Complexion, sallow; hair, brown; eyes, blue.
Trade—Musician.
Date of enlistment—11th January 1910.
Place of enlistment—Belgaum, India.
Parish and County in which born—Christchurch, Hampshire.
Date of desertion or absence—16th January 1913.
Place of desertion or absence—Bellary, India.
Marks—Moles on right lumbar region back and front. Mole on left shoulder at back.
Supposed to be wearing white trousers, white uniform jacket with collar turned down and two lower pockets added, white buttons with brass centres, pink tie with white diamond spots, pink or white shirt.
Under 4 years' service.

W. R. N. KNATCHBULL, Major,
Commanding wing, 2nd Battalion, Leicestershire Regiment.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Connaught Rangers, dated at Ferozepore, this 24th day of January 1913.

Number, Rank and Name—8763, Private, James Ryan.
Age—27 years 6 months.
Height—5 feet 6½ inches.
Colour of—Complexion, fresh; hair, dark brown; eyes, blue.
Trade—Brass fitter.
Date of enlistment—23rd June 1906.
Place of enlistment—Leicester.
Parish and County in which born—St. Mary's, Derby, Derbyshire.
Date of desertion or absence—21st January 1913.
Place of desertion or absence—Ferozepore, Punjab.
Tattoo marks—Small heart back of left forearm; clasped hands and heart front of left forearm, 1 inch below elbow joint.
Under 7 years' service.

G. H. FORD-HUTCHINSON, Lieut.-Colonel,
Commanding 1st Battalion, The Connaught Rangers.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section V of the Indian Treasure Trove Act VI of 1878—that on the 6th day of October 1912, treasure, consisting of the undermentioned articles valued Rs. 80 were found in the tank bed of Cheruvanki Tank of Erthangal village, Gudiyattam Taluk, North Arcot District. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of North Arcot at his office in Vellore on the 9th day of July 1913 in order to the matter being enquired into and determined in accordance with the provisions of the Act.

Description of property.	Value.
1. Two circular gold pieces.	Valued at Rs. 80.
2. Six do. (Since converted into bangles.)	
3. One gold saradu (Do. do.)	
4. One gold saradu about 8 inches in length.	
5. Five silver bars (inferior metal).	

Sd. (Illegible),
for Collector.

NORTH ARCOT COLLECTOR'S OFFICE,
Vellore, dated 18th January 1913.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATIONS.

Calcutta, the 18th January 1913.

No. 1.—In this office Notification No. 34 of 3rd December 1912,

for

" Mr. J. H. White, Offg. Deputy Manager "

read

" Mr. J. H. White, Executive Engineer."

The 25th January 1913.

No. 2.—Mr. H. A. Joscelyne, Assistant Engineer, is granted, under paragraph 654 of the State Railway Construction Code, language leave for three months, with effect from 2nd January 1913 or from such subsequent date as he may be permitted to avail himself of it.

C. A. R. BROWNE, Colonel,
Agent.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATIONS.

Lucknow, the 23rd January 1913.

No. 1.—Mr. H. G. N. White, District Locomotive Superintendent in Class II, grade 1 of the Superior Revenue Establishment of State Railways, is granted 18 months' combined leave (*viz.*, privilege for one month and 24 days and furlough for the remaining period) under articles 233-260 and 308 (*b*) of the Civil Service Regulations, with effect from 27th February 1913 or subsequent date of relief.

The 23rd January 1913.

No. 2.—Mr. A. R. G. Lilley, Assistant Traffic Superintendent of the Superior Revenue Establishment of State Railways, has been granted by His Majesty's Secretary of State for India a further extension of three months' leave on medical certificate in continuation of the two months' extension previously granted, *vide* this office Notification No 26 of 1912.

C. H. COWIE, Colonel,
Agent, Oudh and Rohilkhand Railway.

POSTS AND TELEGRAPHS.

NOTIFICATIONS.

Calcutta, the 25th January 1913.

No. 235-Ap.—Mr. Sorabji Dadabhai Surti, Postmaster, Ahmedabad, pay Rs. 400-500, is granted privilege leave for 1 month and 18 days, with effect from the 25th January 1913 or from the date on which he may avail himself of it.

Mr. Sridhar Hari Pitkar, Deputy Postmaster, Ahmedabad, is appointed to officiate as Postmaster, Ahmedabad, during the absence on privilege leave of Mr. Sorabji Dadabhai Surti, or until further orders.

No. 240-Ap.—Mr. Siraj-ud-din, Superintendent of Post Offices, 3rd grade, and Personal Assistant to the Postmaster-General, Eastern Bengal and Assam, is granted privilege leave for one mon h and seven days, with effect from the 16th January 1913.

Mr. S. P. R. Granger, Probationary Superintendent of Post Offices, Eastern Bengal and Assam, is appointed to officiate as Superintendent of Post Offices, 5th grade, and Personal Assistant to the Postmaster-General, Eastern Bengal and Assam, during the absence on privilege leave of Mr. Siraj-ud-din or until further orders.

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 24th January 1913.

No. 367-T.—The following promotions in the Traffic Branch Subordinate Establishment are sanctioned with effect from the date specified :

Name.	Rank. From	Rank. To	Nature of promotion.	Date.
Mr. A. J. Williams	Deputy Superintendent, 2nd Class.	Deputy Superintendent, 1st Class.	Officiating	7th January 1913.
Mr. P. V. D'Souza	Telegraph Master.	Deputy Superintendent, 2nd Class.	Ditto	7th January 1913

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

HIGH COURT—ENGLISH DEPARTMENT, CIVIL.

NOTIFICATION.

Calcutta, the 24th January 1913.

The Honourable the Chief Justice has, with the approval of His Excellency the Governor-General in Council, confirmed Mr. F. B. Counsell in the appointment of Assistant Registrar on the Appellate Side of the High Court, with effect from the 16th January 1913, *vice* Mr. J. Lewis, retired.

H. T. CULLIS,
Registrar.

ORDERS BY THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATIONS.

Abu, the 24th January 1913.

No. 377—1271.—In exercise of the powers conferred by Section 74 of the Indian Stamp Act, 1899 (II of 1899), as applied to Abu and Anadra including the bazaar at Kharari and the road leading from the Abu Sanitarium to the Abu Road Railway Station and to the bazaar at Kharari, the Hon'ble the Agent to the Governor-General in Rajputana is pleased to sanction the following amendments to the rules published under this office Notification No. 2965-18-11, dated the 16th September 1907, regulating :—

(*a*) The supply and sale of stamps

(*b*) The persons by whom alone such sale is to be conducted, and

(*c*) The duties and remuneration of such persons.

(I) Delete the words "but does not include an *ex-officio* vendor as such, though an *ex-officio* vendor may, if duly licensed, be also a Licensed Vendor" and add the words "also an *ex-officio* vendor" after the words "stamps" in line 2.

(II) In rule XXIII (7) the following shall be added at the end :—

"Except in the case of the *ex-officio* vendor acting as a licensed vendor in Abu when the stamps shall be taken at their full value."

(III) Rule XXIV shall be expunged.

(IV) In rule XXV (*ii*) the following shall be added between "Licensed Vendor" and shall be entitled, &c.,":—

"Provided they do not act as combined *ex-officio* and Licensed Vendors."

(V) In rule XXV (*iii*) the words "other than half anna or one anna unified adhesive stamps" shall be omitted.

No. 380 1271. The Hon'ble the Agent to the Governor-General in Rajputana is pleased to sanction the following amendments to the rules for the custody and sale of stamps in the Local Depôt at Abu established under the order promulgated in this Office Notification No. 2395-18-11, dated the 6th August 1907:—

(1) In rule 11 after the words "as follows:—" and "(1) nonjudicial" the words "(2) Postage Stamps" shall be deleted.

(2) In rule 14 the following shall be omitted:—

"The amount realized on account of each of the two descriptions of stamps, General and postage being paid in separately."

(3) Rule 15 shall be expunged.

(4) In rule 16 the following words occurring in the margin of the certificate prescribed under the above rule shall be deleted.

"Postage R."

(5) In rule 17 the following words occurring at the end shall be deleted:—

"Separate statements being prepared for General and Postage Stamps."

By order,

H. WILKINSON,

First Assistant to the Agent to the Governor-General, Rajputana.

OFFICE OF COMMISSIONER, NORTHERN INDIA SALT REVENUE.

NOTIFICATIONS.

Agra, the 23rd December 1912.

No. 249.—Mr. Hargobind Singh, Inspector, 3rd grade, is appointed to officiate as Assistant Superintendent, 2nd grade, during the absence on leave of Mr. E. D. Bennett, Superintendent, from the 18th November 1912 or until further orders.

The 10th January 1913.

No. 267.—Mr. Muhammad Ibrahim, Assistant Superintendent, 2nd grade, is promoted to the 1st grade with effect from the 2nd December 1912 in the succession caused by the death of Rai Sahib Sheo Prasad, Superintendent.

R. A. GAMBLE,

Commissioner, Northern India Salt Revenue

SURVEY OF INDIA.

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Mysore and Coorg (with hills) .	1908	1″=16 M.	1	27×24	1 0	1 8	
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Arabia and the Persian Gulf .	1910	1″=18 M.	2	40×27	...	2 0	
Chih-li Province, China . .	1903	1″= 8 M.	1	44×30	1 8	1 12	
City of Calcutta . . .	1911	6″= 1 M.	1	30×27	3 0	5 0	With additions and corrections to April 1912
Kiang-Su Province, China .	1903	1/1,000,000	1	40×27	1 0	1 8	Additions and corrections to 1910.
Delhi (Special Extract Map) .	1912	4″= 1 M.	1	42×33	...	2 0	
Delhi and Vicinity . . .	1912	4″= 1 M.	4	37×30	...	4 0	
Delhi and Vicinity . . .	1912	2″= 1 M.	1	40×27	...	1 8	
Eastern Turkistan . . .	1908	1″=32 M.	1	24×19	...	1 8	
Persia	1910	1″=40 M.	1	34×29	..	1 4	
Rennel's Atlas of Bengal . .	...	...	20	Various.	10 0	..	Rs. 20 for a complete bound set.
Simla and Adjacent country .	1909	1″= 1 M.	1	27×30	...	1 8	
Simla and Jutogh (with list of houses).	1911	6″= 1 M.	1	40×30	1 0	1 8	Revised and corrected up to 1910
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„ „ 29 (Provisional Issue) . . .	1908	ditto	1 0	Parts of Persia, Afghanistan and Russian Turkistan.
[illegible] (Rough Provisional Issue) . .	1910	ditto	1 0	Parts of Afghanistan, Baluchistan and Persia
[illegible] Provisional Issue) . . .	1908	ditto	1 0	Parts of Persia and Baluchistan.
[illegible] Provisional Issue) . . .	1908	ditto	1 0	Parts of Afghanistan.

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India and adjacent countries (with hills).	1883	1"=64 M.	2	41×25	...			0	Additions to 1908.
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Bihar and Orissa (without hills) .	1912	1"=16 M.	1	44×30	1	8	1	12	
Bombay Presidency, exclusive of Sind (with hills).	1908	1"=32 M.	1	27×40	1	0	1	8	
Burma	1908	1"=32 M.	1	40×27	1	0	1	8	Corrected to 1910.
Central Provinces (without hills)	1908-09	1"=32 M.	1	28×24	1	0	1	8	
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Mysore and Coorg (with hills) .	1908	1″=16 M.	1	27×24	1 0	1 8	
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Arabia and the Persian Gulf .	1910	1″=18 M.	2	40×27	...	2 0	
Chih-li Province, China . .	1903	1″= 8 M.	1	44×30	1 8	1 12	
City of Calcutta . . .	1911	6″= 1 M.	4	30×27	3 0	5 0	With additions and corrections to April 1912
Kiang-Su Province, China .	1903	$\frac{1}{1,000,000}$	1	40×27	1 0	1 8	Additions and corrections to 1910
Delhi (Special Extract Map) .	1912	4″= 1 M.	1	42×33	...	2 0	
Delhi and Vicinity . . .	1912	4″= 1 M.	4	37×30	...	4 0	
Delhi and Vicinity . . .	1912	2″= 1 M.	1	40×27	...	1 8	
Eastern Turkistan . . .	1908	1″=32 M.	1	24×19	...	1 8	
Persia	1910	1″=40 M.	1	34×29	...	1 4	
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Simla and Jutogh (with list of houses).	1911	6″= 1 M.	1	40×30	1 0	1 8	Revised and corrected up to 1910.
Western Tibet, portion of . .	1901	1″=12 M.	1	34×28	1 8	1 12	
Yun-nan	1905	$\frac{1}{1,000,000}$	2	40×27	2 0	3 8	

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" " 33 (Provisional Issue) . . .	1908	ditto	1 0	Parts of Afghanistan.

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" " 46 (Provisional Issue) . . .	1910	ditto	1 0	Bombay, Rajputana, Central Provinces, Central India, Hyderabad, Baroda and Daman.
" " 47 (Provisional Issue) . . .	1910	ditto	1 0	Bombay and Hyderabad.
" " 48 (Provisional Issue) . . .	1911	ditto	1 0	Bombay, Hyderabad, Goa, Mysore, Coorg and Madras.
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" " 54 (Provisional Issue) . . .	1909	ditto	1 0	Parts of Punjab, Rajputana, United Provinces, Central India and Central Provinces.
" " 63 (Provisional Issue) . . .	1911	ditto	1 0	Parts of United Provinces, Central India, Central Provinces, Bengal and Nepal.
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Monthly Weather Review, September 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1.

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Monthly Weather Review, March to July 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1. per month.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. Re. 1.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one plate) Quarto. Paper cover. 8a.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. 8a.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 18TH JANUARY 1913.

Records of the Geological Survey of India, Volume XLII, Part 4. By Director, Geological Survey of India. Re 1.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 8.} CALCUTTA, SATURDAY, FEBRUARY 8, 1913.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VII.

THE PATENT OFFICE.

PATENTS and DESIGNS.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

January 28th.

713. E. A. Joseph. *Hawa Khus.*
714. L. J. Martin. *A hand power machine for mixing concrete, mortar, or the like.*
715. H. W. Gabbett-Fairfax. *An improved rotary engine or pump.*
716. A. Ohman. *Improved method of and means for moulding concrete walls provided with air chambers.*
717. S. G. Brown. *Improvements relating to electrical relays.*
718. H. Davey. *Improvements in and relating to flood gates.*
719. A. Stephen. *Improved process and apparatus for treating paper, cardboard and the like with waterproofing material.*
720. W. Deason. *An improved cane cutting and trashing machine.*
721. G. W. Sutton. *Improvements in the methods and apparatus for panning or roasting and drying tea leaf and the like.*

January 29th.

722. G. Dalén. *Improvements in signalling arrangements for railways and the like.*

January 31st.

723. L. E. Alleman. *A new or improved metallic packing for glands or stuffing boxes and the like.*
724. S. G. Grant & A. Rietzebeck. *An improved method of loading sporting and shooting weapons.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may at any time within three months of the date of this *Gazette of India* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Anyone desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money order on which the number of the application should be stated on the coupon at the foot of the order.

104. F. Shuman. *Improvements in utilizing solar heat.*

178. A. G. Monro. *An improved sanitary device for closet seats.*

203. T. G. Jones and D. Macbeth. *Improvements in watering carts.*

214. A. C. Buzby. *Improvements in and relating to railway journal boxes.*

328. J. T. Armstrong and J. Mordan. *Improvements in and relating to the solidification of hydrocarbon oils.*

447. L. Wain. *Improvements in oil burners.*

541. F. Lojacono. *Improvements in or relating to sugarcane planters.*

567. C. Hauser. *Improvements in automatic couplings for railway vehicles.*

604. A. W. Southey. *Improvements in and relating to the production of gaseous fuel.*

605. Westinghouse Brake Co., Ld. *Improvements relating to railway signalling systems.*

670. General Electric Co. *Improvements in dynamo electric machines.*

685. C. W. Bick. *Improvements in or relating to the springing or suspension mechanism of motor vehicles.*

686. W. S. Simpson. *Improvements in connection with the treatment of steel surfaces for hardening and otherwise and in apparatus therefor.*

687. Compagnie Generale Radiotelegraphique. *Improvements in wireless telegraphy.*

688. R. H. Cox. *A new or improved fly-trap for the capture and destruction of flies and like insects.*

689 J. Stone & Co., Ld. *Improvements in ventilating means for railway and other vehicles.*

691 L. Doyen. *Improved method for colouring and preparing the surface of wood for the manufacture of violins, pianos, cabinet work, etc.*

SEALING FEES DUE UNDER SECTION 1[illegible]

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

351. Rolston.
374. Grant and Rietzebeck.
482. Werboff.
490. Nolet.
507. Seacombe.

PATENTS SEALED.

83. McLean.
285. Bhan.
466. Whiting.
496. Greenstreet.
498. Devos.
504. Cowles.
505. Cowles.
508. Röhm.
510. Bowles.

RENEWAL FEES PAID.

254 of 1899. Poulsen. (To 12 February 1914.)

472 of 1900. Treat. (To 19 February 1914.)

178 of 1901. Rolfe. (To 4 February 1914.)

505 of 1902. Jepson. (To 24 March 1914.)

34 of 1903. Revel. (To 10 March 1914.)

291 of 1904. McPherson. (To 3 February 1914.)

303 of 1904. Crook. (To 8 February 1914.)
332 of 1905. Datton, Edmonds and McKenzie and Holland, Ld. (To 14 February 1914.)
363 of 1905. Monitor Shipping Corporation, Ld. (To 21 February 1914.)
337 of 1906. Enrietti. (To 6 February 1914.)
347 of 1906. Young, Bergtheil, Bergtheil and Young. (To 19 February 1914.)
384 of 1906. Haywood and Saxby & Farmer, Ld. (To 1 March 1914.)
395 of 1906. Haywood and Saxby & Farmer, Ld. (To 8 March 1914.)
25 of 1907. Chloride Electrical Storage Co., Ld. (To 27 February 1914.)
351 of 1907. Haywood, and McKenzie & Holland, Ld. (To 25 February 1914.)
551 of 1907. Wheatley & Saxby & Farmer (India), Ld. (To 11 February 1914.)
32 of 1908. Gauntlett & Sherardizing Syndicate, Ld. (To 29 February 1914.)
313 of 1908. Lambert. (To 3 March 1914.)
137 of 1909. Von Heidenstam & Friedeman. (To 22 April 1914.)

CESSATION OF EXCLUSIVE PRIVILEGE.

1907.

428, (Antoine).

1908.

50, (Longmore & Leslie). 140, (Pollen). 357, (Granieri).

359, (Oakley Steel Foundry (1907) Ld., & Buchholtz).

360, (Oakley Steel Foundry (1907) Ld., & Buchholtz).

382, (Hooker). 396, (Mortimer). 397, (Mieville). 398, (Stephenson).

APPLICATION FOR PATENT UNDER SECTION 81.

Within three months of this advertisement any person may give notice of opposition to the conversion.

643 of 1910. G. N. Barooah. *An improved method or methods of controlling automatically stabilising plane, ailrons or the like in æroplane and the like.*

PATENT SEALED UNDER SECTION 81.

345 of 1910.—Rooke & Rooke.

APPLICATION FOR AMENDMENT UNDER SECTION 17.

Notice is hereby given that all persons interested in opposing the following application to amend may at any time within three months of the date of this *Gazette of India* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

219 of 1912. A. M. Hart, of 21 Liverpool Street, London, England, seeks leave to amend the specification of her application for a patent numbered as above. The proposed amendments are as follows:—

On page 2, line 2, by substituting the word "Pharmium" for the word "Pharmiacei."

On page 2, line 11, by substituting the word "envelope" for the word "skin."

On page 2, line 32, by substituting the word "Hexanitro" for the word "Dinitro."

On page 2, line 63, by omitting the words "and the" and also by omitting line 1, page 3.

DESIGNS.

Entered on the Register.

January 27th to February 1st.

Class 1. No. 362. Robert Cornelius Inglis, J. B. Railway, Jodhpur. January 28.
Class 13. Nos. 357-358. Anderson, Wright & Co., 22 Strand, Calcutta. January 25.
Class 13. Nos. 359-361. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. January 28.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 A.M. to 4 P.M.; Saturdays, 11 A.M. to 1 P.M.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price, 10 annas), and in the Indian Patents and Designs Rules, 1912 (price, 2 annas). These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. Applications for patents in countries other than India should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places :—

Ahmedabad—R. C. Technical Institute.

Bangalore—Indian Institute of Science.

Bombay—Record Office.

" —Victoria Jubilee Technical Institute, Byculla.

" —The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.

Calcutta—Patent Office, No. 1, Council House Street.

" —Office of the Director-General of Commercial Intelligence.

" —Civil Engineering College, Sibpur.

Cawnpore—Office of the Director of Industries, United Provinces.

Chinsurah—Office of the Commissioner, Burdwan Division.

Chittagong— Ditto Chittagong Division.

Dacca—Office of the District Board, Dacca.

Delhi—Office of the Chief Commissioner.

Hyderabad—Revenue Department of His Highness the Nizam's Government.

Jalpaiguri—Office of the Commissioner, Rajshahi Division.

Lahore—Punjab Public Library.

London—The Patent Office, 25, Southampton Buildings, W.C.

Madras—Record Office, Egmore.

" —College of Engineering.

Mysore—Office of the Secretary to Government, General and Revenue Department.

Nagpur—Victoria Technical Institute.

Poona—College of Engineering.

Rangoon—Office of the Revenue Secretary, Government of Burma.

Roorkee—Thomason College.

Sholapur—Office of the Collector.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore.

8. *Publications* on sale at the Patent Office:—

		Price. R	a.
(a) The Indian Patents and Designs Act, II of 1911		0	10
(b) The Indian Patents and Designs Rules, 1912		0	2
(c) Weekly Notifications (extract from the *Gazette of India*)		0	1
Annual subscription with postage		3	0
(d) Inventions (consolidated subject matter index 1900—1908 and Chronological lists 1900—1904)		2	0
(e) Inventions and Designs. Annual indexes for the years 1905, 1906, 1907, 1908, 1909, 1910, 1911	each	1	0
(f) Patent Office Journal (Issued quarterly)	each	0	8
(g) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

CALCUTTA: PRINTED BY SUPDT GOVT. PRINTING, INDIA, 8, HASTINGS STREET.

SUPPLEMENT TO

The Gazette of India.

No. 6.} DELHI, SATURDAY, FEBRUARY 8, 1913.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

Non-Subscribers to the Gazette may receive the SUPPLEMENT *separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The* SUPPLEMENT *and* PART VI *of the* GAZETTE *can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.*

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 6th February 1913, based on the Indian Daily Weather Reports of the period.

1. A local disturbance gave fairly general rain in Upper Burma on the 30th January, and several falls of rain occurred on the following day in deltaic Bengal. A depression appeared over Persia on the 2nd February and advanced slowly eastwards. On the 4th it gave nearly general rain in Baluchistan and showers in the hills of the North-West Frontier Province, and on the following day precipitation extended into Kashmir and eastwards along the Himalayas as far as Chakrata. It gave no rainfall of importance in the plains.

2. *Burma.*—Light rain fell at Toungoo and at most stations in Upper Burma on the 30th January.

Northeast India, including Orissa.—Narayanganj, Barisal, Jessore and Balasore had light rain on the 31st January.

The United Provinces, Central India and the Central Provinces.—Light rain fell at Pendra on the 31st January and at Chakrata on the 5th February.

Northwest India.—Nearly general rainfall occurred in Baluchistan and the hills of the North-West Frontier Province on the 4th February, and on the 5th precipitation continued in the latter area and extended into Kashmir and along the Punjab Himalayas. Lahore also reported a light shower.

A

The Peninsula.—Light rain fell at Ootacamund, Madras and Nellore.

3. The chief daily falls of rain were as follows :—

January 31st, Barisal 0·70″, Balasore 0·92″ and Pendra 0·81″.

February 4th, Pasni 1·13″.

February 5th, Sonamarg 1·48″, Murree 0·63″ and Lahore 0·13″.

4. The rainfall of the week was more than 20 per cent. in excess in Upper Burma, Orissa, and the Central Provinces East. It was normal in Lower Burma, Bengal, and Central India East, and was in defect in all other divisions, except Rajputana East, Gujarat, Central India West, Berar, the Konkan, the Bombay Deccan, Hyderabad, Mysore and the Madras Deccan, where rainfall is usually absent at this time of year.

The seasonal rainfall up to date is in large defect (in most cases ranging between 80 and 100 per cent. of the normal) over by far the greater part of the country. The only divisions in which rainfall is not in defect are Upper Burma which shows an excess of 20 per cent.; Kashmir, Baluchistan and Malabar, where rainfall varies by less than 20 per cent. from the normal; and Gujarat which is usually rainless at this season of the year.

Division.	Rainfall data for week ending on 6th February 1913.			Rainfall data from 29th November 1912 to 6th February 1913.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Seasonal percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·3	—0·3	3·4	9·1	— 5·7	— 63	— 61
Lower Burma	0·1	0·1	0	0·3	0·5	— 0·2	— 40	— 50
Upper Burma	0·2	0	+0·2	0·6	0·4	+ 0·2	+ 50	0
Assam	0	0·3	—0·3	0·5	1·4	— 0·9	— 64	— 55
Bengal	0·1	0·1	0	0·1	0·5	— 0·4	— 80	—100
Orissa	0·2	0·1	+0·1	0·3	1·0	— 0·7	— 70	— 89
Chota Nagpur	0	0·2	—0·2	0·1	1·2	— 1·1	— 92	— 90
Bihar	0	0·2	—0·2	0	0·7	— 0·7	—100	—100
United Provinces, East	0	0·2	—0·2	0	1·2	— 1·2	—100	—100
United Provinces, West	0	0·2	—0·2	0·1	1·8	— 1·7	— 94	— 94
Punjab, East and North	0·1	0·3	—0·2	0·3	2·4	— 2·1	— 88	— 90
Punjab, South-west	0	0·2	—0·2	0	1·1	— 1·1	—100	—100
Kashmir	0·4	0·7	—0·3	4·9	5·3	— 0·4	— 8	— 2
N.-W. Frontier Province	0	0·3	—0·3	0·1	1·7	— 1·6	— 94	— 93
Baluchistan	0·2	0·5	—0·3	2·7	3·0	— 0·3	— 10	0
Sind	[illegible]	0·1	—0·1	0	0·4	— 0·4	—100	—100
Rajputana, West	0	0·1	—0·1	0	0·6	— 0·6	—100	—100
Rajputana, East	0	0	0	0·1	0·6	— 0·5	— 83	— 83
Gujarat	0	0	0	0	0	0	0	0
Central India, West	0	0	0	0	0·4	— 0·4	—100	—100
Central India, East	0·1	0·1	0	0·4	1·4	— 1·0	— 71	— 77
Berar	0	0	0	0	1·0	— 1·0	—100	—100
Central Provinces, West	0	0·1	—0·1	0·1	1·0	— 0·9	— 90	— 89
Central Provinces, East	0·3	0·1	+0·2	0·3	0·9	— 0·6	— 67	—100
Konkan	0	0	0	0	0·2	— 0·2	—100	—100
Bombay Deccan	0	0	0	0	0·4	— 0·4	—100	—100
Hyderabad, North	0	0	0	0	0·3	— 0·3	—100	—100
Hyderabad, South	0	0	0	0	0·3	— 0·3	—100	—100
Mysore	0	0	0	0	0·9	— 0·9	—100	—100
Malabar	0	0·1	—0·1	1·9	2·0	— 0·1	— 5	0
Madras, South-east	0	0·1	—0·1	2·7	6·3	— 3·6	— 57	— 56
Madras Deccan	0	0	0	0	0·9	— 0·9	—100	—100
Madras Coast, North	0	0·1	—0·1	0	2·1	— 2·1	—100	—100

G. C. SIMPSON,
for Director General of Observatories.

Dated 6th February 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 1st February 1913.

Burma.—Light rain fell in fourteen districts and in the Shan States. Threshing and winnowing of the main winter rice crop are progressing. Cultivation of spring rice and island crops is proceeding. Standing crops are generally doing well. Prices of unhusked rice have again fallen in Rangoon.

Assam.—The weather was seasonable. Slight rain fell in places. Pruning of tea still continues. Pressing of sugarcane and gathering of mustard and pulses are nearing completion. Transplantation of spring rice is in progress. Ploughing for early rice and jute has commenced in places. Fodder is insufficient in Sylhet and Cachar. The price of common rice has risen by about one per cent. Cattle disease is prevalent in the Khasi and Jaintia Hills.

Bengal.—During the week light showers were reported from places in the Presidency, Burdwan, Dacca and Chittagong divisions. There was no rain in the Rajshahi division except in parts of Darjeeling and Pabna. Harvesting of spring crops continues. Prospects of standing spring crops are good. Transplantation of summer rice and pressing of sugarcane are in progress. Preparation of fields for autumn crops is going on. The average price of common rice for the Province has fallen slightly as compared with that of the previous week. Cattle disease is reported from places in Khulna, Midnapore, Malda, Tippera and Noakhali.

Bihar and Orissa.—Light rain fell in the greater part of Chota Nagpur and in parts of Orissa. There was no rain in Bihar. Threshing of winter rice still continues in some districts and pressing of sugarcane is going on. Preparation of lands for the next season's crops has commenced in some districts. The condition of standing spring crops and vegetables is good. The average price of common rice has risen slightly as compared with that of the previous week. The condition of cattle is on the whole good. The supply of fodder and water is sufficient throughout the Province. Prospects of standing crops in the Feudatory States of Orissa are reported to be good.

United Provinces.—With the exception of light showers in Mirzapur and the Benares State the week has been rainless. Rain is urgently required in the whole of the Himalayan, the western submontane, the upper and central Doab and the north central and central submontane tracts. Some deterioration to standing crops in these tracts is reported. Rain is also needed in Cawnpore, Fatehpur, Allahabad and Jalaun. Slight damage by frost especially to *arhar* and rape, is reported from twenty-two districts. The condition of standing crops is so far good. Pressing of sugarcane, irrigation of spring crops and preparation of land for the next sugarcane crop are in progress. Fodder and water are sufficient. In Mirzapur there are 1,479 persons on test works and 10,504 on ordinary canal works and water works, while in the Chakia district of the Benares State there are 5,334 persons on regular works and 2,512 on gratuitous relief. Cattle disease is widespread in Bundelkhand and sporadic in seventeen other districts. Prices are rising in the hill, central submontane and lower Doab districts and are stationary elsewhere.

Punjab.—The weather is dry. Rain is urgently wanted everywhere. Pressing of sugarcane and harvesting of *toria* continue with outturn average to good. The condition of irrigated spring crops is generally average to good but unirrigated crops are in many districts in a precarious condition for want of rain. Sowing of extra spring crops continue. Cattle are generally healthy but fodder is becoming scarce except in the Ambala division. Prices have risen slightly.

North-West Frontier Provinces.—The week was rainless. Rain is required badly throughout the Province. The weather is cool and at times cloudy. Standing crops are generally fair in irrigated but poor on unirrigated areas. Sugarcane is being pressed and the

outturn is normal. Planting of sugarcane is in progress in Bannu. Cattle are in good condition. Fodder and water are generally sufficient but are scarce in Dera Ismail Khan. Prices are high and rising.

Jammu.—Slight rain fell during the week. Prices are fluctuating. Wheat sells from 8 to 16 and maize from 13 to 25 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in the Riasi tahsil. Fodder is insufficient in some tahsils.

Kashmir.—There was no rain during the week. Operations for spring crops are in progress. Prices are unchanged. Cattle disease prevails in certain villages of Kulgam and Verinag. Fodder is average.

Rajputana.—The weather was cloudy and cold. Slight rain fell in Bikaner. Rain is badly wanted in some places in the eastern States. Spring crops are being irrigated and are doing well. Prospects are generally fair. Cattle are generally in good condition Fodder and water are sufficient. Prices are generally high and steady.

Central India.—Light rain fell in Baghelkand. The weather is warm and cloudy. Grain crops have been damaged slightly in Rampura Bhanpura of Indore and in parts of Gwalior by the last week's cold. Cotton has been damaged in Jaora in the Malwa Agency and in Manpur in the Bhopawar Agency. Prospects of spring crops are generally excellent. Cattle disease is reported in parts of Gwalior, Bundelkhand and Bhopawar. The fodder supply is ample. Prices are normal in Bhopal, above normal in Baghelkhand, fluctuating in Malwa and Bhopawar and steady elsewhere.

Central Provinces.—The weather continues to be cold and occasionally cloudy. During the week Jubbulpore and Bilaspur received light showers amounting to 16 and 34 cents respectively. In Jubbulpore and in the interior of Mandla hail is reported to have fallen but to have caused no damage. Threshing and winnowing of autumn crops are nearly completed. Picking of cotton continues in a few districts. Frost in the Vindhyan districts and Jubbulpore and cloudy weather in Bilaspur caused slight damage to pulses and linseed. The condition of spring crops is otherwise generally satisfactory and prospects are favourable Fodder and water are sufficient but the former is either scarce or dear in Saugor, Akola and Amraoti. Cattle are in good condition. The price of *juar* rose by 2 seers per rupee in Yeotmal Elsewhere prices remained fairly steady.

Feudatory States.—During the week four States had rain nowhere exceeding 25 cents. Prospects of spring crops are generally good.

Bombay.—Harvesting of spring crops is in progress in parts of the Deccan, the Karnatak, Baroda, Rewa Kantha and Kolhapur. Standing crops have been damaged slightly by locusts in parts of Karachi, by cold winds in Kolhapur and by insects in Dharwar. Crops are in good condition elsewhere. Cotton is withering in parts of Bijapur and is suffering from cold winds in Belgaum and Dharwar. Picking continues in parts of Sind, Gujarat, Kathiawar and Rewa Kantha. The fodder supply is deficient in parts of Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. The condition of stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of Ahmedabad, West Khandesh, Ahmednagar and Bijapur. Prices are high and have risen slightly. The public health is generally good. Distribution of *takavi* continues. Grain stocks are sufficient. Emigration continues from Ahmednagar. The numbers on relief for the week ending 1st February in tracts where famine has not been declared were :—on gratuitous relief in the Deccan 14,702.

Hyderabad.—No rain fell during the week. Autumn cotton is being picked in parts. The spring crop is being harvested in many parts and its condition is generally fair to good except in parts of Aurangabad. Spring cotton picking has commenced in Raichur. The crop is not so good as was anticipated. Castor seed picking continues. The spring crop has been

damaged somewhat by insects in parts of the Karimnagar district. Late rice sowings are progressing and the crop is being weeded and irrigated in parts. Fodder is being imported into the affected talukas of the Aurangabad and Bir districts. Ordinary public works have been increased and distribution of *takavi* continues. The health of cattle is generally good. Cattle disease is reported in 8, fodder scarcity in 14 and water scarcity in 7 talukas. Prices :— wheat 6, coarse rice 5½ and *juar* 11 seers per rupee, showing a fall of ¼ seer in the price of *juar*. White *juar* is selling in Hyderabad city at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest 24 seers in Adilabad.

Mysore.—Prices of food grains are generally steady. Markets are well supplied. Harvesting operations are in progress with outturn fair to normal. Prospects of the season are generally good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Reaping of rice has been completed and threshing has commenced. Picking of coffee continues. Prices of food grains have fallen slightly. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—The rainfall during the week was light in Madras, fair in the Nilgiris and *nil* elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugar-cane is proceeding with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are falling.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

MPORTS (in hundredweights) of COTTON (raw), WHEAT, RICE (including paddy), GRAM and PULSE, LINSEED, RAPE and MUSTARD SEED, JUTE, and TEA, into certain ports in November 1912, and from 1st January to 30th November 1912 and in the corresponding period of 1911—

COTTON, raw

Whence exported	Calcutta.		City of Bombay		Karachi		Madras ports		TOTAL		Whence exported
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	
Imports in November											
By Rail and River—											*By Rail and River—*
Assam	761	11	...	..	...	...	...	...	761	11	Assam
Bengal	68	484	...		...	.	..	..	68	484	Bengal
Bihar and Orissa	—	46	—	.	—	..	—	.	—	46	Bihar and Orissa
U. P. of Agra and Oudh	5,425	28,223	55 656	257,018	1,081	741	...	..	62,162	285,982	U P of Agra and Oudh
Punjab	.	631	11,049	56,020	68,8[illegible]	126,030	...	...	79,925	182,681	Punjab
Sind and Br. Baluchistan	.	...	..		44 105	39,668	..	.	44,105	39,668	Sind and Br. Baluchistan
Raj. and C. India			566	10 758	..	..	..		566	10,758	Raj. and C. India
Bombay	126	...	113,431	12 935		..	768	313	114 325	13,248	Bombay
Central Provinces and Berar	9 000	1,939	387 8[illegible]2	61,605	.	..	...	..	396 8[illegible]2	63,544	Cent. Provs. and Berar.
Nizam's Territory	179		9 530	17,730		.	2 396	6 864	12 105	24,594	Nizam's Territory
Madras	.	13		...	.		19,471	31 868	19 471	31 881	Madras
Mysore	..	...		.	.	...	...	6	...	6	Mysore
TOTAL	15,559	31,347	578,034	416,066	114,062	166,439	22 635	39,051	730 290	652 903	TOTAL
By Sea—											*By Sea—*
Bengal	156	594	..			..		.	156	594	Bengal
Bihar and Orissa	—	2	—		—		—		—	2	Bihar and Orissa
Bombay	5,075	2 521	184		215	322	...	2 9[illegible]1	5 474	5,744	Bombay
Sind and Br. Baluchistan	171		12 703	10 927		...	.	..	12,874	10,[illegible]27	Sind and Br. Baluchistan
Madras	3,184	1,760	3 323	4,578		..	..	.	6,507	6,338	Madras
Burma	9,119	13,154		623		.	..	...	9,119	13,777	Burma
Non-Br. Ports in India			4 299	10 89[illegible]		..	3	..	4,302	10,890	Non-Br. Ports in India
Foreign countries	3,723		26,799	23 549	...	146	..	785	30,522	24,480	Foreign countries
TOTAL	21,428	18,031	47 308	50 567	215	468	3	3 686	68,954	72,752	TOTAL
TOTAL IMPORTS	36,987	49,378	625,342	466 633	114,277	166,907	22,638	42 737	799,244	725,655	TOTAL IMPORTS
Imports to end of November											
By Rail and River—											*By Rail and River—*
Assam	184 044	62 882	.			...			184 044	62 882	Assam
Bengal	24,104	93,634		676		..	7		24,111	94 310	Bengal
Bihar and Orissa	—	11,586	—				...	..	—	11 586	Bihar and Orissa
U. P. of Agra and Oudh	73 700	94 264	189 624	412 730	3 321	1,183	2	.	271 647	508,177	U. P of Agra and Oudh
Punjab	11 673	6 994	82 288	235 939	395 390	786,030	..	..	489 351	1 028 963	Punjab
Sind and Br. Baluchistan					186 657	398 686	.	...	483,657	398 686	Sind and Br. Baluchistan
Raj. and C. India	9 476	2 086	60[illegible] 037	534 680	1 717	65	.	..	617 230	536 831	Raj. and C India
Bombay	2 304	992	2 553 287	1,421 584	.		9 644	8 767	2 565 235	1 434 343	Bombay
Cent. Provs. and Berar	76 770	122 788	1 758 205	2 723 692		..			1 834 975	2 846 480	Cent. Provs. and Berar
Nizam's Territory	891	1 605	342 087	585 143			88 567	117,749	431,545	734,517	Nizam's Territory
Madras	1 747	1,712	20 098	50 867		.	995,508	1 255 596	1,017 353	1,308,175	Madras
Mysore	12	28	15 425	5 738		..	19 410	19 733	34 847	25,499	Mysore
TOTAL	389 721	398,571	5 567,051	5,974 034	887,085	1 185,964	1,118 138	1 431 850	7 956,995	8,990,449	TOTAL
By Sea—											*By Sea—*
Bengal	74,336	44,046	15 821	10,778		..	.	1.787	90,157	56 611	Bengal
Bihar and Orissa	—	3	—	...	—		—		—	3	Bihar and Orissa
Bombay	30,858	17,034	9 270	905	1 632	2,151	67,909	43 132	109,669	63 222	Bombay
Sind and Br. Baluchistan	1 827	..	214 486	280 510		.	...	.	216 313	280,510	Sind and Br. Baluchistan
Madras	34 097	36 943	40 611	159 527			1	60	74 619	196,530	Madras
Burma	31,121	108,819	23	7,448	.	.	179	612	31 323	116,879	Burma
Non-Br. Ports in India	305	...	1 155,736	694 217	88	51	8	..	1,156 132	694 268	Non-Br. Ports in India
Foreign countries	7,912	19 918	111,971	747,361	204	146	89	24 046	120,176	791,471	Foreign countries
TOTAL	180,366	226,763	1,547,918	1,900,746	1 924	2 948	68,181	69,637	1,798,389	2 199,494	TOTAL
TOTAL IMPORTS	570 087	625,334	7,114,969	7,874 810	889,009	1,188,312	1,181,319	1,501,487	9,755,384	11,189,943	TOTAL IMPORTS

N.B.—Provinces named in the first and last columns include their chief port or ports. "Madras ports" includes the ports of Madras, French Ports (Pondicherry and Karikal, exclusive of sea imports from Non-British Ports and Foreign countries), Negapatam, Tuticorin, Calicut, Cocanada, Vizagapatam, Cuddalore, Cochin, Tellicherry, Cannanore, Masulipatam, Mangalore, Quilon, Porto Novo, and Badagara.

Figures previous to 1st April 1912 in this statement against "Bengal" include those relating to "Bihar and Orissa," but exclude those for Eastern Bengal districts (viz., Bakarganj, Faridpur, Dinajpur, Rajshahi, Rangpur, Bogra, Pabna, Jalpaiguri, Malda, Dacca, Mymensingh, Tippera including Hill Tippera, Chittagong including Port and town, Noakhali and Chittagong Hill Tracts): these latter are included in the figures shown against 'Assam.'

Whence exported	Wheat: Calcutta 1911	Calcutta 1912	City of Bombay 1911	City of Bombay 1912	Karachi 1911	Karachi 1912	Total 1911	Total 1912	Rice (includ-: Calcutta 1911	Calcutta 1912	Karachi 1911	Karachi 1912
Imports in November												
By Rail and River—												
Assam	913	...	...	...	...	...	913	...	151,694	6,232	...	...
Bengal	127,104	825	10	8	...	...	127,114	833	873,784	579,893	...	...
Bihar and Orissa	—	40,100	—	...	—	...	—	40,100	—	125,991	—	...
U. P. of Agra and Oudh	213,195	377,959	20,025	166,375	259,060	361,342	492,280	905,676	3,604	18	...	...
Punjab	580	2,851	19,183	22,517	722,571	650,362	742,334	685,730	103	493	13,600	17,666
Sind and Br. Baluchistan	...	..	...	...	37,508	5,094	37,508	5,094	...	1	101,998	103,893
Raj. and C. India	755	3,549	13,900	88,005	..	...	14,655	91,554	...	..	...	...
Bombay	..	...	6,171	429	...	...	6,171	429	...	...	...	...
Cent. Provs. and Berar	48,030	8,581	128,171	97,173	...	...	176,201	105,754	1,869	6,527	...	...
Nizam's Territory	...	..	16	.	...	...	16	...	...	.	...	...
Madras	..	.	..	...	...	...	..	...	15	46	...	...
Mysore	..	...	..	..	...	.	...		...	...	...	...
Kashmir		...	...	...	...	...	...	..	...	...	..	...
TOTAL	390,577	433,865	187,476	384,507	1,019,139	1,016,798	1,597,192	1,835,170	1,031,069	719,201	115,798	121,559
By Sea—												
Bengal	...	..	...	...	...	...	...	.	7,040	..	...	...
Bihar and Orissa	—	...	—	..	—	...	—	...	—	39,488	—	...
Bombay	..	...	...	52	24	25	24	77	...	...	172	159
Sind and Br. Baluchistan	.	...	159	.	...	...	159	...	...	..	11,297	6,028
Madras	.	...	45	...	...	...	45	...	...	...	...	...
Burma	.	...	.	..	.	...	..	..	...	1,077	...	...
Non-Br. Ports in India	...	..	370	163	...	..	370	163	...	...	...	113
Foreign countries	...	.	2,599	.	7	[illegible]	2,606	188	20	59	...	7
TOTAL	..	..	3,173	215	31	213	3,204	428	7,060	40,624	11,469	6,907
TOTAL IMPORTS	390,577	433,865	190,649	384,722	1,019,170	1,017,011	1,600,396	1,835,598	1,038,129	759,825	127,267	128,466
Imports to end of November												
By Rail and River—												
Assam	35,675	2,258	..	..	..	...	35,675	2,258	2,066,225	2,123,735	...	...
Bengal	1,129,825	249,745	19	13	...	...	1,129,844	249,758	9,216,598	11,193,916	...	...
Bihar and Orissa	—	817,393	—	201	—	..	—	817,594	—	1,458,663	—	...
U. P. of Agra and Oudh	4,754,706	5,032,091	596,371	1,054,745	3,327,222	7,304,413	8,678,299	13,991,249	11,156	14,124	13	10
Punjab	16,667	4,691	411,743	208,963	16,258,101	21,905,456	16,686,511	22,119,110	1,895	2,249	48,527	47,301
Sind and Br. Baluchistan	.	102	395	...	672,249	132,462	672,644	132,564	98	2	1,051,555	1,061,765
Raj. and C. India	4,159	27,059	628,190	1,402,621	51,518	13,296	683,867	1,442,976	119	661	2	18
Bombay	1	..	636,939	134,979	..	...	636,940	134,979	291	..	...	...
Cent. Provs. and Berar	730,534	292,388	2,750,846	2,685,142	...	...	3,481,380	2,977,530	8,719	30,207	...	...
Nizam's Territory	.		14,765	9,170	...	...	14,765	9,170	10	...	...	...
Madras	.	...	158	...	...	...	158	...	942	928	...	...
Mysore	.	.	16	...	...	...	16	...	...	...	...	...
Kashmir			...	..	...	2,606	...	2,606	...	...	...	...
TOTAL	6,671,567	6,425,727	5,039,442	6,095,834	20,309,090	29,358,233	32,020,099	41,879,794	11,306,053	14,824,485	1,100,097	1,109,094
By Sea—												
Bengal	..	...	112	48	...	...	112	48	184,211	30,474	...	112
Bihar and Orissa	—	..	—	...	—	...	—	...	—	104,927	—	...
Bombay	13	..	193	53	1,269	495	1,475	548	199	40	3,587	3,069
Sind and Br. Baluchistan	.	...	69,740	15,375	...	...	69,740	15,375	...	...	50,630	49,860
Madras	.	...	302	53	...	...	302	53	..	...	...	4
Burma	...	...	...	...	...	...	...	...	79,147	7,140	...	...
Non-Br. Ports in India	...	...	149,336	4,040	20,114	..	169,450	4,040	...	...	...	113
Foreign countries	...	127	27,682	54,882	176	3,328	27,858	58,337	451	646	...	79
TOTAL	13	127	247,365	74,451	21,559	3,823	268,937	78,401	264,008	143,227	54,217	52,737
TOTAL IMPORTS	6,671,580	6,425,854	5,286,807	6,170,285	20,330,649	29,362,056	32,289,036	41,958,195	11,570,061	14,967,712	1,154,314	1,161,831

* One maund of paddy is

ING PADDY)†				Gram and Pulse								
Madras ports		Total		Calcutta		City of Bombay		Karachi		Total		Whence exported
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	
Imports in November												
												By Rail and River—
...	...	151,694	6,232	15,282	...	...	...	...	...	15,282	...	Assam
57,871	19,958	981,155	599,851	411,101	23,884	1,103	...	...	...	412,204	23,884	Bengal
—	81,409	—	207,400	—	113,488	—	...	—	...	—	113 488	Bihar and Orissa
...	...	3,604	18	309,389	347,960	44,013	168,341	54,056	80,521	407,458	596,822	U. P. of Agra and Oudh
...	...	13 903	18,159	342	13,353	43,543	47,959	448,342	200,113	492,227	251,425	Punjab
...	..	101,938	103,894	...	—	...	..	13,089	6,702	13,039	6,702	Sind and Br. Baluchistan
...	...	...	[illegible]	...	16,556	13,692	83,530	1,530	8,855	15,222	108,941	Raj. and C. India
27	5	27	5	249	1,181	16,256	17,889	..	...	16,505	19,070	Bombay
985	166	2,854	6,693	21,297	9,810	98,494	66,537	...	...	119,791	76,347	Cent. Provs. and Berar
46	124	46	124	89	193	18,118	11,056	..	...	18,207	11,249	Nizam's Territory
308,813	308,495	308,828	308,541	6,323	5,555	39	..	...	...	6,362	5,555	Madras
182	18	182	18	..	...	...	...	...	...	...	..	Mysore
...	...	...	...	...	..	..	...	...	...	...	...	Kashmir
367,424	410,175	1,514,291	1,250,935	764,072	521,[illegible]80	235,258	395,312	516,967	296,191	1,516,297	1,213,483	TOTAL
												By Sea—
20,717	82,400	27,757	82,400	...	...	2,006	...	...	...	2,006	...	Bengal
—	2,005	—	41,493	—	50	—	...	—	...	—	50	Bihar and Orissa
9,141	9,811	9,318	9,970	.	...	1,775	642	340	225	2,115	867	Bombay
14,195	15,933	25,492	22,561	...	.	6,032	188	...	9	6,032	197	Sind and Br. Baluchistan
14,928	619	14,928	619	678	5,790	31	...	..	...	709	5,790	Madras
16,479	100,254	16,479	101,331	4,125	..	...	187	..	...	4,125	187	Burma
...	...	..	113	..	..	644	2,384	13	135	657	2,519	Non-Br. Ports India
22	116	42	182	24	64	2,777	2,351	713	440	3,514	2,855	Foreign countries
75,482	211,138	94,011	258,669	4,827	5,904	13,265	5,752	1,066	809	19,158	12,465	TOTAL
442,906	621,813	1,608,302	1,509,604	768,899	527,884	248,523	401,064	518,033	297,000	1,535,455	1,225,948	TOTAL IMPORTS
Imports to end of November												
												By Rail and River—
...	...	2,066,225	2,123,735	126,309	24,978	...	...	...	...	126,309	24 978	Assam
431,073	477,489	9,647,671	11,671,405	3,616,560	1,354,152	8,086	21	...	...	3,624,646	1,354,173	Bengal
—	365,405	—	1,824 068	—	1,648,388	—	30	—	...	—	1,648,418	Bihar and Orissa
10	174	11,179	14,308	2,670,231	3,930,885	410,431	1,384,299	108,779	354,654	3,189,441	5,669,838	U. P. of Agra and Oudh
...	6	50,422	49,556	12,629	27,556	557,169	760,771	2,109,867	4,542,550	2,679,665	5,330,877	Punjab
7	21,336	1,051,660	1,083,103	..	116	2	10	354,425	147,944	354,427	148,070	Sind and Br. Baluchistan
...	...	121	679	17,923	75,927	238,397	302,672	59,003	66,420	315,323	445,019	Raj. and C. India
412	240	703	249	2,875	3,090	520,371	133,371	...	1	523,246	136,462	Bombay
1,936	15,603	10,655	45,810	128,863	167,789	713,854	791,937	...	248	842,717	959,974	Cent. Provs. and Berar
2,663	2,117	2,673	2,117	89	414	45,035	25,481	...	...	45,124	25,895	Nizam's Territory
3,056,638	2,633,750	3,057,580	2,634,678	7,415	37,613	776	5,094	...	...	8,191	42,707	Madras
13,662	8,445	13,662	8,445	...	1,635	...	...	...	...	...	1.635	Mysore
...	...	...	...	...	..	.	...	...	...	..	...	Kashmir
3,506,401	3,524,574	15,912,551	19,458,153	6,582,894	7,272,543	2,494,121	3,403,686	2,632,074	5,111,817	11,709,089	15,788,046	TOTAL
												By Sea—
818,101	2,615,003	997,312	2,645,589	...	...	7,273	30	497	...	7,770	30	Bengal
—	29,896	—	134,823	—	60	—	...	—	...	—	60	Bihar and Orissa.
136,077	184,097	189,868	187,206	3,103	19	24,966	8,058	5,834	4,782	33,993	12,859	Bombay
181,415	183,112	182,045	182,472	...	...	38,952	32,099	77	327	39,029	32,426	Sind and Br. Baluchistan
205,830	70,301	205,830	70,305	26,222	27,619	3,986	750	133	..	30,341	28,369	Madras
1,965,054	1,244,141	2,044,201	1,251,281	18,912	6,730	3,372	5,965	...	...	22,284	12,695	Burma
5,306	6	5,306	119	...	...	61,534	5,362	4,092	1,906	65,626	7 268	Non-Br. Ports in India
332	402	783	1,127	484	429	9,103	42,027	1,123	11,897	10,710	54 353	Foreign countries
3,257,115	4,276,958	3,575,340	4,472,922	48,721	34,857	149,186	94,291	11,756	18,912	209,663	148,060	TOTAL
6,763,516	7,801,532	19,487,891	23,931,075	6,631,615	7,307,400	2,643,307	3,497,977	2,643,830	5,130,729	11,918,752	15,936,106	TOTAL IMPORTS

taken as equivalent to 25 seers of rice.

Whence exported	Linseed						Rape and Mustard Seed					
	Calcutta		City of Bombay		Total		Calcutta		City of Bombay		Total	
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912
Imports in November												
By Rail and River—												
Assam	1,096	96	...	...	1,096	96	3,118	...	..	...	3,118	...
Bengal	77,672	962	...	...	77,672	962	25,826	343	564	...	26,390	343
Bihar and Orissa	—	27,144	—	...	—	27,144	—	5,216	—	...	—	5,21 6
U. P. of Agra and Oudh	25,593	23,524	2,925	4,585	28,518	28,1[illegible]	49,711	99,218	817	2,898	50,528	102,116
Punjab	.		703	6	703	6	25,426	26,227	...	...	25,426	26,227
Sind and Br. Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...
Raj. and C. India	.	.	1,295	5,565	1,295	5,565	28,374	35,252	181	195	28,555	35,447
Bombay	...	...	2,827	2,934	2,827	2,934	...	660	774	596	774	1,256
Cent. Provs. and Berar	1,181	...	5,048	11,517	6,229	11,517	1,314	31	232	57	1,546	88
Nizam's Territory	...	...	4,274	2,310	4,274	2,310	...	..	106	6	106	6
Madras	...	.	14	...	14	..	..	...	.	...	.	...
Mysore	...	...	..	...	...	...	...	...	...	...	...	...
Total	105,542	51,726	17,086	26,917	122,628	78,643	133,769	166,947	2,674	3,752	136,443	170,699
By Sea—												
Bengal	...	..	..	..		...	...	...	...	...	...	...
Bihar and Orissa	—	.	—	.	—	...	—	...	—	..	—	...
Bombay	...	..	.	...		...	...	...	...	...	...	...
Sind and Br. Baluchistan	..	..	294	...	294	...	...	895	...	...	.	895
Madras	...	...	...	...	.	...	...	...	...	...	...	.
Burma	...	...	.	..		...	...	...	...	...	...	...
Non-Br. Ports in India	..	...	335	555	3[illegible]5	555	...	...	..	21	...	21
Foreign countries	.	37	3,107	262	3,107	299	...	...	...	...	..	...
Total	..	37	3,736	817	3,736	854	...	895	...	21	...	916
Total Imports	105,542	51,763	20,822	27,734	126,364	79,497	133,769	167,842	2,674	3,773	136,443	171,615
Imports to end of November												
By Rail and River—												
Assam	154,287	19,988	...	...	154,287	19,988	194,742	29,742	...	.	194,742	29,742
Bengal	3,230,676	653,971	489	13	3,231,165	653,984	655,989	220,693	1,965	1,273	657,954	221,966
Bihar and Orissa	—	1,259,547	—	352	—	1,259,899	—	71,818	—	1,269	—	73,087
U. P. of Agra and Oudh	1,879,341	1,398,234	948,493	811,050	2,827,834	2,209,284	1,501,412	1,870,525	636,707	904,680	2,138,119	2,775,205
Punjab	1,912	2,157	36,482	15,753	38,394	17,910	534,826	419,791	6,267	19,212	541,093	439,003
Sind and Br. Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...
Raj. and C. India	94,434	25,875	898,596	964,846	993,030	990,721	217,984	348,710	149,563	147,814	367,547	496,524
Bombay	...	...	601,766	147,896	601,766	147,896	3,297	660	298,760	26,890	302,057	27,550
Cent. Provs. and Berar	210,545	57,155	1,336,912	959,627	1,547,457	1,016,782	81,840	83,753	96,743	45,539	178,583	129,292
Nizam's Territory		..	921,305	657,723	921,305	657,723	..	..	5,262	2,057	5,262	2,057
Madras	..	...	29,897	4,416	29,897	4,416	13,371	24,322	63	...	13,434	24,322
Mysore	...	...	7	20	7	20	.	...	13	...	13	...
Total	5,571,195	3,416,927	4,773,947	3,561,696	10,345,142	6,978,623	3,203,461	3,070,014	1,195,343	1,148,734	4,398,804	4,218,748
By Sea—												
Bengal	585	..	...		585	...	...	...	6,308	...	6,308	...
Bihar and Orissa	—	596	—	..	—	596	—	..	—	...	—	...
Bombay	...	..	16	...	16	...	114	.	68	3	182	3
Sind and Br. Baluchistan	...	..	488	590	488	590	...	895	8,462	5,141	8,462	6,036
Madras	.	1	1		1	1	8,335	12,732	22	...	8,357	12,732
Burma	..	...	427	...	427	..	...	...	...	...	...	...
Non-Br. Ports in India	...	...	157,725	37,828	157,725	37,828	...	143	1,888	1,399	1,883	1,542
Foreign countries	6	77	10,671	8,730	10,677	8,807	...	2	17	...	17	2
Total	591	674	169,328	47,148	169,919	47,882	8,449	13,772	16,760	6,543	25,2[illegible]	20,315
Total Imports	5,571,786	3,417,601	4,943,275	3,608,844	10,515,061	7,026,445	3,211,910	3,083,786	1,212,103	1,155,277	4,424,013	4,239,063

Whence exported	Jute: Calcutta 1911	Jute: Calcutta 1912	Jute: Chittagong port 1911	Jute: Chittagong port 1912	Jute: Total 1911	Jute: Total 1912	Tea: Calcutta 1911	Tea: Calcutta 1912	Tea: Chittagong port 1911	Tea: Chittagong port 1912	Tea: Total 1911	Tea: Total 1912
Imports in November												
By Rail and River—												
Assam	1,919,326	110,980	193,534	...	2,112,860	110,980	210,005	172,760	59,091	61,902	269,096	234,662
Bengal	1,486,639	3,324,116	89	294,887	1,486,728	3,619,003	10,959	74,358	5	20	10,964	74,378
Bihar and Orissa	—	258,820	—	..	—	258,820	—	317	—	...	—	317
U. P. of Agra and Oudh	12,297	9,487	...	...	12,297	9,487	9	70	...	...	9	70
Panjab	...	...	...	...	...	...	105	...	...	...	105	...
Sind and Br. Baluchistan	...	...	...	.	..	...	...	...	...	...	...	...
Raj. & C. India	...	...	...	...	..	...	1	...	...	...	1	...
Bombay	...	...	..	..	...	...	1	1	...	...	1	1
Cent. Provs. and Berar	...	357	...	..	..	357	...	...	...	...	...	...
Nizam's Territory	...	...	...	...	..	...	..	...	...	..	...	...
Madras	...	..	...	...	.	..	..	...	...	...	...	...
Mysore	...	...	..	...		...		...	...	...	...	...
TOTAL	3,418,262	3,703,760	193,623	294,887	3,611,885	3,998,647	221,080	247,506	59,096	61,922	280,176	309,428
By Sea—												
Bengal	15,351	...	..	8	15,351	8	2,209	957	3	...	2,212	957
Bihar and Orissa	—	22,612	—	...	—	22,612	—	...	—	...	—	...
Bombay	...	..	..	..	..	.		..	...	...	...	...
Sind and Br. Baluchistan	..	...	...	...	...	...	..	..	...	...	...	...
Madras	...	..	..	...	...	...	...	..	...	...	...	...
Burma	...	..	...	...	..	...	.	19	...	...	..	19
Non-Br. Ports in India	..	..		.	...	..	..	...	...	...	...	...
Foreign countries	...	..	...	...	..	...	10	23	...	...	10	23
TOTAL	15,351	22,612	...	8	15,351	22,620	2,219	999	3	...	2,222	999
TOTAL IMPORTS	3,433,613	3,726,372	193,623	294,895	3,627,236	4,021,267	223,299	248,505	59,099	61,922	282,398	310,427
Imports to end of November												
By Rail and River—												
Assam	13,369,161	3,443,660	1,356,539	116,330	14,725,700	3,559,990	1,514,904	1,103,713	500,919	506,593	2,015,823	1,610,306
Bengal	5,255,653	15,776,004	89	1,161,404	5,255,742	16,937,408	115,836	473,002	29	1,452	115,865	474,454
Bihar and Orissa	—	1,059,020	—	...	—	1,059,020	—	2,076	—	...	—	2,076
U. P. of Agra and Oudh	97,644	38,459	...	..	97,644	38,459	1,843	1,232	..	...	1,843	1,232
Panjab	1,470	...	...	...	1,470	...	1,109	315	...	...	1,109	315
Sind and Br. Baluchistan	...	...	...	...	...	...	...	1	...	...	...	1
Raj. & C. India	...	...	...	...	...	744	13	2	...	...	13	2
Bombay	...	744	...	...	...	...	52	54	...	...	52	54
Cent. Provs. and Berar	4,317	1,722	...	...	4,317	1,722	48	10	...	...	48	10
Nizam's Territory	...	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	...	...	...	2	3	...	...	2	3
Mysore	...	...	...	...	...	...	..	...	...	...	...	...
TOTAL	18,728,245	20,319,609	1,356,628	1,277,734	20,084,873	21,597,343	1,633,307	1,580,408	500,948	508,045	2,134,255	2,088,453
By Sea—												
Bengal	73,150	42,051	435	26	73,585	42,077	6,992	9,401	27	66	7,019	9,467
Bihar and Orissa	—	32,592	—	...	—	32,592	—	...	—	...	—	..
Bombay	...	...	...	...	...	...	89	95	...	...	89	95
Sind and Br. Baluchistan	...	...	...	...	...	...	...	17	...	...	...	17
Madras	...	...	...	...	...	...	89	159	...	...	89	159
Burma	...	...	...	...	...	...	1	34	...	...	1	34
Non-Br. Ports in India	...	3	...	...	...	3	..	...	...	...	...	...
Foreign countries	2,214	310	...	...	2,214	310	506	305	...	...	506	305
TOTAL	75,364	74,956	435	26	75,799	74,982	7,677	10,011	27	66	7,704	10,077
TOTAL IMPORTS	13,803,609	20,394,565	1,357,063	1,277,760	20,160,672	21,672,325	1,640,984	1,590,419	500,975	508,111	2,141,959	2,098,530

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GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 6th February 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 1st February 1913 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	...	...
		Delhi-Rural area	1	1
		TOTAL	1	1
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	19	18
		Ahmedabad City	...	...
		Ahmedabad District	...	...
		Broach Port	...	...
		Broach District	1 (a)	1 (a)
		Kaira "	...	...
		Mahi Kantha Agency	...	...
		Palanpur "	...	...
		Rewa Kantha "	...	...
		Bulsar Port	...	...
		Surat Town and Port	...	...
		Rander Port	...	...
		Surat District	20	17
		Surat Agency	...	...
		Bhiwandi Port	...	1
		Bandra "	5	5
		Mahim "	...	...
		Bassein "	...	...
		Sanjan "	1	1
		Thana "	...	...
		Chinchani "	...	...
		Tarapur "	1	1
		Joo "	...	...
		Thana District	...	...
	Central	Ahmednagar District	5	3
		West Khandesh	...	...
		East Khandesh District	6	6
		Nasik District	...	...
		Poona City	18	7
		Poona District	14	6
		Satara "	28	19
		Sholapur Town	...	...
		Sholapur District	...	...

(a) Imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Southern	Panvel Port	...	...
		Alibag ,,	5	4
		Kolaba District	6	8
		Vengurla Port	1	1
		Ratnagiri District	7	5
		Belgaum ,,	43	26
		Hubli Town	25	25
		Dharwar District	56	32
		Kanara ,,	...	...
		Bijapur ,,	132	113
		Bijapur Agency	...	...
		Savantvadi State	...	...
	Sind	Karachi Town and Port	...	...
		Karachi District	...	...
		Sukkur ,,	...	...
		Larkana ,,	...	...
	Political Charges.	Baroda State	5 (a)	2 (a)
		Cutch ,,	7	4
		Porbandar Port	...	...
		Kathiawar Agency	3	2
		Kolhapur and Southern Maratha Country	116	90
		Satara Agency	...	...
		Savanur State	...	...
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira ,,	9	5
		Murud Port	...	...
		TOTAL	532	402
MADRAS PRESIDENCY	...	Anantapur District	10 (b)	8 (b)
		North Arcot ,,	50 (d)	26 (c)
		Bellary Town	...	...
		Bellary Cantonment	...	...
		Bellary District	8	8
		Mangalore Town and Port	3	2
		South Canara District	...	...
		Chittoor District	5	4
		Coimbatore Town	1	...
		Coimbatore District	91 (b)	65 (b)
		Cuddapah District	14	11
		Ganjam ,,	...	...
		The Nilgiris ,,	...	...
		Salem District	8 (c)	6 (c)
		TOTAL	190	130

(a) Between the 25th and the 31st January 1918.
(b) One imported. (c) Four imported. (d) Six imported.
In the return for the week ending 25th January 1918 against Cutch State *read* 4 cases 2 deaths *for nil*.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	...	...
		Bankura	...	...
		Hooghly District	...	...
		Howrah Town	...	...
		Howrah District	...	...
	Presidency	24-Parganahs	1	1
		Calcutta	9	9
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	...
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	...
		Pabna District	...	...
		TOTAL	10	10
BIHAR AND ORISSA.	Patna	Patna Town	2	2
		Patna District	48	32
		Gaya Town	6	6
		Shahabad District	76	66
	Tirhut	Saran District	160	131
		Muzaffarpur District	82	72
		Darbhanga District	66	58
	Bhagalpur	Monghyr Town	...	...
		Monghyr District	170	160
		Bhagalpur Town	...	...
		Bhagalpur District	9	9
		Champaran "	5	3
		Sonthal Parganas	8	6
		TOTAL	632	545
UNITED PROVINCES.	Meerut	Shaharanpur City	1	...
		Shaharanpur District	30	13
		Muzaffarnagar District	76	74
		Meerut City	51	51
		Meerut District	59	54
		Bulandshahr District	...	...
	Agra	Muttra District	6	5
		Mainpuri District	6	3
		Etah "		2

The following corrections should be made in the return for the week ending 25th January 1913; —
Muzaffarpur District *read* 29 cases 24 deaths *for Nil*.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
United Provinces	Rohilkhand	Bareilly City	5	2
		Bareilly District	13	10
		Bijnor District	1	...
		Budaun District	1	1
		Moradabad City	...	...
		Moradabad District	29	13
		Shahjahanpur City	4	2
		Shahjahanpur District	8	4
		Pilibhit District	1	1
	Allahabad	Furrukhabad City	...	...
		Farrukhabad District *	18	17
		Etawah District	24	23
		Cawnpore City	2	2
		Cawnpore District	78	64
		Fatehpur District	34	34
		Allahabad City	3	3
		Allahabad District	59	45
	Jhansi	Jhansi City	...	...
		Jhansi District	4	3
		Jalaun District	11	11
	Benares	Benares District	6	6
		Mirzapur District	7	7
		Jaunpur District	22	22
		Ghazipur District	226	194
		Ballia District	126	121
	Gorakhpur	Gorakhpur District	263	178
		Basti District	128	102
		Azamgarh District	210	175
	Kumaun	Naini Tal District†	1	1
		Garhwal District	...	...
	Lucknow	Lucknow City	18	13
		Lucknow District	89	89
		Unao District	179	151
		Rae Bareli District	73	66
		Sitapur District	12	8
		Hardoi District	54	45
		Kheri District	...	...
	Fyzabad	Fyzabad City	16	16
		Fyzabad District	84	74
		Gonda District	16	16
		Bahraich District	50	45
		Sultanpur District	39	29
		Partabgarh District	6	5
		Bara Banki District	101	92
		TOTAL	2,257	1,892
Punjab	Ambala	Hissar District	...	..
		Gurgaon District	64	64
		Rohtak District	35	27
		Karnal District	25	25
		Ambala District	..	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Kangra District	...	...
		Hoshiarpur District	15	15
		Jullundur "	10	2
		Ludhiana "	*	*
	Lahore	Amritsar District	3	3
		Gurdaspur District	4	4
		Sialkot "	5	4
		Gujranwalla "	*	*
	Rawalpindi	Gujrat District	...	...
		Shahpur "	...	...
		Jhelum "	1	2
		Rawalpindi District	...	...
		Attock "	...	..
	Multan	Montgomery District	...	...
		Muzaffargarh "	...	...
		Patiala State	12	5
		Jind State	12	6
		Kalsia State	...	...
		TOTAL	186	157
BURMA	Pegu	Rangoon Town	34	32
		Insein District	9	5
		Tharrawaddy District	...	...
		Pegu District	8	8
		Prome "	4	6
	Irrawaddy	Bassein Town	...	..
		Bassein District	...	...
		Maubin "	9	8
		Pyapon "	...	...
	Tenasserim	Toungoo District	42	37
		Thaton "	...	...
		Moulmein Town	1	1
	Magwe	Thayetmyo District	4	4
	Mandalay	Bhamo District	...	...
	Meiktila	Yamethin District	...	...
		TOTAL	111	101

The following corrections should be made in the returns for the weeks ending 18th and 25th January 1913:—

18th January— Pyapon district *read* 9 cases, 8 deaths *for* 1 case, 1 death.

25th " — " " *read* 4 " 8 " *for* *nil*.

* Report not received.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur District	10	4
		Bhandara Town	...	...
		Bhandara District	9	9
	Jubbulpore	Jubbulpore District	6	5
	Chattisgarh	Raipur Town	...	...
		Raipur District	...	...
	Berar	Yeotmal District	5	5
		TOTAL	30	23
MYSORE STATE	...	Bangalore Civil and Military Station	19	12
		Bangalore City	16	8
		Bangalore District	24	19
		Mysore City	...	...
		Mysore District	31	23
		Hassan "	12	6
		Kadur "	31	20
		Kolar "	13	8
		Kolar Gold Fields	17	13
		Tumkur District	1	...
		Shimoga "	13	14
		Chitaldroog "	...	...
		TOTAL	177	123
HYDERABAD STATE	...	Usmanabad District	...	...
		Raichur "	70	67
		Aurangabad "	8	5
		Nizamabad "	...	...
		Gulbargah "	...	...
		Bidar "	21	6
		Parbhani "	...	...
		Atrafibaldah " Sarf-i-khas	2	2
		Nander "	...	...
		Hyderabad City and suburbs	1	1
		Bir District	...	...
		Adilabad District	...	...
		Medak "	4	3
		Nalgondah "	...	...
		Warangal "	11	5
		Karimnagar District	...	...
		Mahbubnagar "	4	...
		TOTAL	121 (a)	89 (a)

(a) From the 20th to the 26th January 1918.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	...
		Neemuch Cantonment	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	...	...
		Kurwai State	...	...
		Rajgarh "	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...
		Barwani "	1	...
		Morar Cantonment	...	...
		Sitamau State	...	...
		Sohawal "	...	...
		Narsingarh "	...	...
		Orchha "	...	...
		TOTAL	1 (a)	...
RAJPUTANA AND AJMER-MERWARA	...	Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	64	64
		Jaipur State	15	12
		Dholpur City	...	...

(a) For the week ending 25th January 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh "	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	37	29
		Ajmer Town	...	...
		Shahpura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	116 (a)	105 (a)
N.-W. F. PROVINCE	...	Peshawar Cantonment	...	...
		Dera Ismail Khan	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District	...	...
		Kathua "	...	...
		Jammu Province	...	...
		TOTAL	...	...
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	4,364	3,578

(a) For the week ending 31st January 1918.

L. C. PORTER,
Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RAILWAYS.	Average earnings per mile per week: During 1st half of 1912.	Average earnings per mile per week: During official year 1911-12.	Results of working during 1st half of year. Mean mileage worked: 1912.	Mean mileage worked: 1913.	Total earnings for week ending 25th January 1912.	Total earnings for week ending 25th January 1913.	Earnings per mile open for week: 1912.	Earnings per mile open for week: 1913.	Total earnings from 1st January to 25th January 1912.	Total earnings from 1st January to 25th January 1913	Increase.	Decrease.	Results of working for official year. Total earnings from 1st April to 25th January 1912.	Total earnings from 1st April to 25th January 1913.	Increase.	Decrease.
	Rs	Rs.	Miles.	Miles	Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.																
5′ 6″ gauge.																
Bengal-Nagpur (including 2′ 6″ gauge lines)	312	267	2,494	2,495	8,60,517	9,08,000	345	364	27,96,066	29,02,000	1,05,934	...	2,73,11,365	3,21,87,000	48,75,635	...
Bezwada Extension	272	310	21	21	7,031	7,600	335	362	24,485	25,700	1,215	...	2,72,897	3,06,000	33,103	...
Bombay, Baroda and Central India	759	741	946	946	6,60,230	7,22,000	698	763	24,22,253	24,63,000	40,747	...	2,55,58,272	2,63,33,000	7,74,728	...
Eastern Bengal (including 3′ 3⅜″ and 2′ 6″ gauge lines)	382	415	1,510	1,570	6,42,096	6,91,000	425	440	22,93,200	24,42,000	1,48,800	...	2,66,05,548	2,83,52,000	17,16,452	...
East Indian	810	761	2,392	2,456	18,98,631	21,75,000	794	886	65,55,540	74,71,000	9,15,460	...	7,48,67,311	8,40,59,000	91,91,689	...
Great Indian Peninsula (including Indian Midland)	651	586	2,473	2,473	18,91,992	18,04,000	765	729	61,40,050	65,29,000	3,88,950	...	5,82,40,535	6,35,12,000	52,71,465	...
Agra-Delhi Chord	372	354	126	126	49,542	40,800	394	324	2,06,160	1,52,000	...	54,160	18,44,591	17,32,000	...	1,12,591
Baran-Kotah	102	85	40	40	3,822	4,000	95	100	11,091	14,200	3,106	...	1,38,695	1,67,000	28,305	...
Bhopal-Itarsi	499	454	57	57	27,853	35,200	491	618	91,684	1,27,000	35,316	...	10,74,890	13,82,000	3,07,110	...
Madras and Southern Mahratta (including 3′ 3⅜″ gauge lines)	282	272	2,585	2,585	6,10,552	6,42,000	236	244	21,52,811	23,41,000	1,88,189	...	2,70,51,489	2,86,89,000	16,37,511	...
North-Western (including 2′ 6″ gauge lines)	479	427	3,826	3,806	16,67,527	17,60,000	436	462	55,91,256	58,00,000	2,08,744	...	6,57,85,729	7,41,34,000	83,48,271	...
Oudh and Rohilkhand (including Cawnpore-Burhwal 3′ 3⅜″ link)	325	295	1,510	1,502	4,44,981	4,18,000	295	261	14,52,547	14,20,000	...	32,547	1,67,35,526	1,96,40,000	29,04,474	...
Hardwar-Dehra	292	273	32	32	5,727	8,400	179	262	20,667	26,100	5,433	...	3,58,302	3,39,000	...	19,302
3′ 3⅜″ gauge.																
Assam-Bengal	146	141	790	805	1,12,974	1,42,000	143	176	1,03,479	1,76,000	72,521	...	45,67,782	52,65,000	6,97,218	...
Burma	313	267	1,529	1,545	5,69,125	5,70,000	372	369	18,81,755	18,94,000	12,245	...	1,61,86,162	1,68,93,000	7,06,838	...
Jodhpur-Hyderabad (British Section)	208	198	124	124	27,414	28,100	221	226	97,107	95,100	...	2,807	10,43,525	11,69,000	1,25,475	...
Lucknow-Bareilly	167	153	254	292	46,762	50,500	183	173	1,76,241	1,73,000	16,779	...	16,06,060	18,38,000	2,31,940	...
Mysore (including Kolar Gold Fields, 5′ 6″)	165	147	411	411	58,662	71,700	143	174	2,06,506	2,48,000	41,494	...	25,25,011	29,49,000	4,23,989	...
Rajputana-Malwa	353	317	1,828	1,828	6,34,140	6,27,000	347	343	22,73,418	22,87,000	13,582	...	2,33,36,884	2,48,58,000	15,21,116	...
South Indian (including 5′ 6″ and 2′ 6″ gauge lines)	379	350	1,393	1,393	5,03,569	5,18,000	361	371	16,90,745	17,32,000	41,255	...	2,06,87,685	2,23,48,000	16,60,315	...
Travancore Branch	141	139	108	108	15,257	15,700	141	145	50,782	51,900	1,118	...	6,47,736	6,90,000	42,264	...
Tirhoot	255	226	*769	791	1,93,282	2,00,000	251	252	6,26,592	6,39,000	12,408	...	72,92,696	77,13,000	4,20,304	...
2′ 0″ gauge.																
Jorhat (Provincial)	74	75	32	33	1,891	2,200	59	67	6,114	6,700	586	...	92,987	96,400	3,413	...
TOTAL	434	394	25,253	25,342	1,09,33,307	1,14,41,200	433	448	3,71,51,352	3,93,75,700	22,24,348	...	40,38,31,678	44,46,51,400	4,08,19,722	...
Other Railways.																
5′ 6″ gauge.																
Amritsar-Patti-Kasur	171	168	56	56	8,200	10,000	146	179	26,840	32,000	5,160	...	4,00,742	4,38,000	37,258	...
Bhopal-Ujjain	200	167	114	114	16,415	22,200	144	194	52,630	74,700	22,070	...	7,80,733	9,07,000	1,26,267	...
Bina-Goona-Baran	72	54	148	148	9,212	14,700	62	99	32,831	49,000	16,169	...	3,11,800	4,48,000	1,36,200	...
Delhi-Umbala-Kalka	314	326	192	192	49,769	68,000	278	354	1,97,671	2,07,000	9,329	...	27,00,594	26,45,000	...	55,594
Jammu-Kashmir (Native State Section)	81	119	16	16	— 117	1,700	— 10	106	— 1,307	6,000	7,300	...	75,496	68,600	...	6,896
Jullundur Doab (a)	...	...	...	33	...	1,700	...	52	...	5,100	5,100	...	...	5,100	5,100	...
Khanpur-Chachran	25	21	22	22	618	500	28	23	2,132	1,800	...	332	(b) 14,993	22,700	7,707	...
Ludhiana-Dhuri-Jakhal	179	158	79	79	12,013	11,000	152	139	39,793	39,000	...	793	5,57,622	5,56,000	...	1,622
Nagda-Ujjain	220	172	34	34	5,691	5,500	167	162	20,325	17,100	...	3,225	2,26,377	2,46,000	19,623	...
Nizam's Guaranteed State	352	330	334	334	1,06,392	1,31,000	318	392	3,56,889	4,30,000	73,111	...	44,77,966	46,76,000	1,98,034	...
Petlad-Cambay	207	175	34	34	6,153	5,800	181	171	21,975	18,700	...	3,275	2,44,487	2,43,000	...	1,487
Rajpura-Bhatinda	414	294	108	108	42,619	36,000	395	333	1,36,109	1,25,000	...	11,109	13,55,845	16,09,000	2,53,155	...
Southern Punjab	299	257	425	425	1,33,781	1,15,000	315	271	4,87,825	4,24,000	...	63,825	43,98,045	44,20,000	21,955	...
Southern Punjab—"Ludhiana" Extension	149	147	155	155	19,403	25,000	125	161	72,683	91,000	18,317	...	8,94,535	9,65,000	70,465	...
Sutlej Valley	43	48	209	208	9,320	12,000	45	58	34,662	37,000	2,338	...	4,25,182	4,17,000	...	8,182
Tapti Valley	213	159	155	155	29,419	27,000	189	174	1,05,175	86,800	...	18,375	9,71,224	10,52,000	80,776	...
Tarkessur	375	325	22	22	7,208	5,900	328	268	23,832	21,500	...	2,332	2,95,290	3,03,000	7,710	...
3′ 3⅜″ gauge.																
Ahmedabad-Dholka	92	78	34	34	2,730	2,600	81	76	9,750	8,600	...	1,150	1,09,501	1,06,000	...	3,501
Ahmedabad-Parantij (including Bhalmakhed Extension)	88	77	89	89	6,055	5,800	68	65	21,625	19,700	...	1,925	2,90,928	2,69,000	...	21,928
Bengal and North-Western	203	170	1,174	1,176	2,51,913	2,20,000	215	187	8,06,131	7,05,000	...	1,01,131	82,26,225	87,65,000	5,38,775	...
Bengal-Dooars	155	157	153	153	25,816	27,000	169	163	92,540	1,01,000	8,460	...	10,22,320	11,98,000	1,75,680	...
Bezwada-Masulipatam	132	114	52	52	6,675	5,800	129	112	23,218	21,100	...	2,118	2,39,594	2,61,000	21,406	...
Bhavnagar (including Dhrangadra)	181	169	179	194	30,457	37,000	170	191	1,02,304	1,11,000	8,696	...	12,56,931	12,54,000	...	2,931
Gondal-Porbandar (including Jetalsar-Rajkot)	136	122	191	191	25,903	30,300	134	153	85,325	88,000	2,675	...	9,75,516	9,77,000	1,484	...
Jamnagar	93	89	54	54	4,886	5,000	90	92	16,143	15,400	...	743	2,00,619	1,88,000	...	12,619
Junagad	131	105	89	100	11,007	12,000	124	120	39,308	38,100	...	1,208	3,70,763	4,03,000	32,237	...
Cooch Behar	153	172	33	33	5,430	5,200	164	157	19,425	18,400	...	1,025	2,11,257	2,25,000	13,743	...
Dibru-Sadiya	286	304	84	86	25,113	27,600	302	321	88,812	92,200	3,388	...	9,85,062	10,75,000	89,938	...
Gackwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	179	84	17,542	13,600	98	71	62,650	50,100	...	12,550	6,46,428	6,07,000	...	39,428
Hyderabad-Godavari Valley	250	185	392	392	1,10,631	80,900	282	203	3,50,888	3,46,000	...	4,888	28,09,208	34,20,000	6,10,792	...
Jaipur	95	75	73	73	5,516	5,000	76	68	19,700	17,300	...	2,400	2,24,652	2,53,000	28,348	...
Jodhpur-Bikaner	120	112	910	995	1,09,948	1,07,000	121	108	3,92,670	3,96,000	3,330	...	42,71,720	45,35,000	2,63,280	...
Kolhapur	244	202	29	29	7,677	7,100	265	245	27,096	26,700	...	396	2,25,468	2,35,000	9,532	...
Mirpur Khas-Jhudo	36	28	100	100	2,870	5,500	29	55	(c) 10,250	18,100	7,850	...	80,214	1,46,000	65,786	...
Morvi (including Vankaner-Morvi, 2′ 6″ gauge)	166	114	93	93	14,672	10,300	158	110	52,400	36,500	...	15,900	5,50,189	5,40,000	...	10,189
Mymensingh-Jamalpur-Jagannathganj	130	141	55	55	9,982	9,200	181	167	35,650	31,700	...	3,950	3,22,590	3,14,000	...	8,590
Rohilkund and Kumaon	146	178	268	268	33,264	36,700	124	137	1,21,764	1,22,000	236	...	13,97,021	16,95,000	2,97,979	...
Sangli	161	174	5	5	874	800	175	160	3,078	2,900	...	178	36,188	29,000	...	7,188
Shoranur-Cochin	198	183	65	65	12,836	13,200	197	203	42,720	43,800	1,080	...	5,01,684	5,15,000	13,316	...
Tanjore District Board	179	157	103	103	14,792	15,200	144	148	49,123	50,400	1,277	...	6,82,171	7,39,000	56,829	...
Udaipur-Chitorgarh	88	78	67	67	3,948	4,500	59	67	14,100	15,100	1,000	...	2,19,140	2,52,000	32,860	...
2′ 6″ gauge.																
Barsi	195	151	116	116	21,930	22,400	189	193	78,321	81,400	3,079	...	6,31,479	7,71,000	1,39,521	...
Champaner Shivarajpur	90	75	20	20	1,687	1,600	84	80	6,025	6,100	75	...	59,607	70,100	10,493	...
Gaekwar's Dabhoi	130	138	118	118	15,211	11,800	129	100	54,325	42,300	...	12,025	5,15,243	4,39,000	...	76,243
Kosamba-Zankavao (d)	34	...	...	26	...	300	...	11	...	1,100	1,100	...	...	15,500	15,500	...
Rajpipla	80	66	37	37	3,458	2,600	93	70	12,350	9,100	...	3,250	96,578	86,400	...	10,178
2′ 0″ gauge.																
Darjeeling Himalayan	419	394	51	51	18,823	19,000	369	373	51,675	51,000	...	675	8,57,579	9,37,000	79,421	...
TOTAL	183	175	6,921	7,147	12,57,395	12,45,000	181	171	43,02,429	42,34,800	...	67,629	4,61,46,806	4,93,41,400	31,94,594	...
GRAND TOTAL	381	347	32,174	32,489	1,21,90,702	1,26,86,200	379	388	4,14,53,781	4,36,10,500	21,56,719	...	44,99,78,484	49,39,92,800	4,40,14,316	...

(a) Opened from 1st January 1913. (b) From 2nd July 1911. (c) Including Khadro Section opened from January 1912. (d) Opened from 1st June 1912.

Simla, the 6th February 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 6.] DELHI, SATURDAY, FEBRUARY 8, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 7th February 1913.

No. 20.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 and 25 Vict., C. 57), as modified by the Indian Councils Act, 1909 (9 Edw. 7, C. 4), and in pursuance of the provisions of Regulations I. B. of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November 1912, the Governor General is pleased to nominate Mr. Mahomed Ali Jinnah, Bar.-at-Law, being a non-official, to be an Additional Member of the said Council.

W. H. VINCENT,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 3rd February 1913.

No. 223.—The following acting arrangements in the grades of Superintendents in the Home Department are sanctioned with effect from the 1st February 1913:—

Mr. Prasanna Kumar Basu to be sub. *pro tem.* Superintendent, 3rd grade, and to officiate as Superintendent, 2nd grade.

Mr. Ramani Mohan Ganguli to officiate as Superintendent, 3rd grade.

JUDICIAL.

The 3rd February 1913.

No. 852-C.—In exercise of the power conferred by section 29 of the Code of Civil Procedure, 1908 (Act V of 1908), the Governor General in Council is pleased to declare that the provisions of that section apply to the Civil Courts in France, Spain, Belgium, Russia, Germany and Portugal.

The 6th February 1913.

No. 916-C.—His Majesty the King Emperor has been pleased to appoint Thomas William Richardson, Esq., of the Indian Civil Service, at present acting as a Judge of the High Court of Judicature at Fort William in Bengal, to be a Judge of that Court, with effect from the 29th January 1913, *vice* the Hon'ble Sir Cecil Brett, resigned.

No. 937-C.—Mr. H. T. Hyde, Administrator General of Bengal, is granted, with effect from the 4th February 1913, privilege leave for 2 months and 13 days and in continuation, on medical certificate, furlough for 3 months and 18 days.

No. 939-C.—The Governor General in Council is pleased to appoint Mr. Charles Carey Morgan, officiating Deputy Administrator General of Bengal, to hold charge of the office of Administrator General of Bengal, in addition to his own duties, with effect from the 4th February 1913 and until further orders.

The 7th February 1913.

No. 982-C.—In continuation of the Home Department Notification no. 939-C., dated the 6th February 1913, the Governor General in Council is pleased to appoint Mr. Alexander Kinney, Deputy Administrator General of Bengal, to officiate as Administrator General of Bengal, with effect from the date on which he assumes charge of that office, *vice* Mr. H. T. Hyde, who has been granted combined leave for six months from the 4th February 1913.

No. 986-C.—Mr. B. K. Mullick, I.C.S., took his seat as an acting Judge of the High Court of Judicature at Fort William in Bengal on the 29th January 1913.

MEDICAL.

The 3rd February 1913.

No. 839-C.—The services of Captain H. Stott, M.B., I.M.S., are placed at the disposal of the Government of Madras for employment as Surgeon to His Excellency the Governor of Madras.

POLICE.

The 7th February 1913.

No. 980-C.—The services of Mr. F. A. M. H. Vincent, M.V.O., Deputy Commissioner of Police, Bombay, are placed at the disposal of the Chief Commissioner of Delhi with effect from the 1st February 1913.

Home Department Notification no. 769-C., dated the 31st January 1913, is hereby cancelled.

PORT BLAIR.

The 7th February 1913.

No. 958-C.—Mr. T. Hare, officiating Executive Engineer, Port Blair, is appointed to be an Assistant Superintendent in the Settlement so long as he holds his present office or until further orders.

PUBLIC.

The 7th February 1913.

No. 971-C. —Mr. W. J. D. Burkitt, I.C.S., District Judge, Saharanpur, was placed o special duty in the Home Department from the 23rd January 1913 to the 1st February 1913, both days inclusive.

H. WHEELER,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

SANITARY.

Delhi, the 5th February 1913.

No. 159-C.D.—Major S. P. James, M.D., I.M.S., Secretary to Director-General, Indian Medical Service (Sanitary), is transferred to Foreign service under the Government of Ceylon for a period of one year, with effect from the 23rd January 1913.

ECCLESIASTICAL.

The 7th February 1913.

No. 29-C. D.—The following programme of the proposed visitation tour of the Most Reverend the Lord Bishop of Calcutta and Metropolitan in India and Ceylon, is published for general information.

Date and month.	Day of the week.	Station.	Standard time.	Remarks.
26th January	Sunday	Leave Howrah	20-51	
28th "	Tuesday	Arrive *Lahore*	12-26	Visiting Diocese of Lahore.
12th February	Wednesday	Leave Lahore	14-27	
13th "	Thursday	Arrive *Agra*	6-29	
15th "	Saturday	Leave Agra	10-5	
15th "	"	Arrive Cawnpore	16-35	
17th "	Monday	Leave Cawnpore	9-38	
18th "	Tuesday	Arrive Calcutta	6-12	

Letters may be addressed to the stations marked in italics. Matters of a routine nature requiring immediate attention should be addressed to the Venerable the Archdeacon of Calcutta, St. John's Parsonage, Calcutta.

L. C. PORTER,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

LAND-SURVEYS.

Delhi, the 6th February 1913.

No. 128-C.—Brevet-Colonel G. B. Hodgson, I.A., Superintendent, Survey of India, is granted privilege leave for 2 months and 21 days combined with special leave for 3 months and 9 days, under Articles 233, 260 and 316 of the Civil Service Regulations, with effect from the 28th April 1913.

No. 129-C.—Major C. L. Robertson, C.M.G., R.E., Deputy Superintendent, is appointed to officiate as Superintendent, Survey of India, during the absence of Brevet-Colonel G. B. Hodgson, I.A., on leave, or until further orders.

E. D. MACLAGAN,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 1st February 1913.

No. 250-Est.-A.—Lieutenant Colonel W. G. Grey of the Political Department, is granted privilege leave for three months combined with furlough for nine months with effect from the 2nd January 1913, under Articles 233 and 308 (*b*), Civil Service Regulations.

No. 251-Est.-A.—Mr. H. R. C. Dobbs, C.I.E., of the Political Department, is posted as Political Agent and Deputy Commissioner, Quetta-Pishin, with effect from the 2nd January 1913.

No. 191-I. B.—*Erratum.*—In the list of notifications cancelled by Notification No. 5041-I.C., dated the 20th December 1906, delegating powers to Local Governments under the Epidemic Diseases Act, 1897, as applied to territories in India which are under the administration of the Governor General in Council, but are not British India, notification "No. 4374-I.A., dated the 1st December 1897" should be inserted.

The 3rd February 1913.

No. 207-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor General in Council is pleased to direct that the following amendment shall be made in the Berar Patels and Patwaris Law, 1900, namely :—

1. After Section 6 of the said Law, the following sections shall be inserted, namely :—

Filling of vacancies in office of patel in Izara villages.

6A. (1) Where a village originally leased under the Waste Land Rules of 1865 has been settled under the said rules either in proprietary right or patelship, and such proprietary right or patelship is held by more persons than one, such person shall, on the occurrence of a vacancy, nominate one of their number to be malik and patel, or to be patel, as the case may be, and the Deputy Commissioner shall appoint such nominee.

(2) If the sharers fail to agree on, or to make a nomination within a reasonable time, the Deputy Commissioner shall proceed to appoint one of their number to be malik and patel, or to be patel, as the case may be.

(3) If a sharer in such village held in proprietary right withholds payment of the emoluments of the malik and patel, the Deputy Commissioner may, on complaint being made to him, enforce payment of such emoluments by any of the means by which an arrear of land revenue may be recovered :

Provided as follows :—

(*a*) if the rate of such emoluments has been determined by mutual agreement between the parties, the Deputy Commissioner shall enforce payment at such rate; and

(*b*) if no rate has been agreed upon, the Deputy Commissioner shall fix a fair rate according to the circumstances of the case, and enforce payment accordingly, subject to the condition that the Deputy Commissioner shall not fix a higher rate than that payable in a Khasla village.

(4) In a village leased under the Waste Land Rules of 1865, and in which a settlement has been made in patelship, the emoluments of the patel shall be paid at the rate of 25 per cent. on the collections of land revenue. The Deputy Commissioner shall determine the share of the emoluments to which the sharer appointed to be patel shall be entitled as his remuneration as patel, subject to the condition that the Deputy Commissioner shall not fix a higher rate than that payable in Khalsa villages; and notwithstanding anything in Section 9, the balance of the emoluments shall be divided by the patel, in proportion to their shares, among all sharers (including himself) in the patelship.

Filling of vacancies in office of patwari in Izara villages.

6B. (1) In a village originally leased under the Waste Land Rules of 1865, and in which the settlement has been made under those rules either in proprietary right or patelship, the malik and patel, or the patel, as the case may be, shall, on the occurrence of a vacancy in a patwariship, nominate a person qualified in accordance with the rules framed under this Law to be patwari, and the Deputy Commissioner may appoint the nominee.

(2) If the malik and patel, or the patel, as the case may be, nominates a person not qualified to perform the duties of the office, the Deputy Commissioner shall refuse to appoint the nominee, and, if a person is not nominated within fifteen days of the date of the notice of the refusal being given to the malik and patel, or the patel, as the case may be, shall himself appoint a person to the office as though the village were not held on proprietary or patelki tenure, as the case may be.

(3) If the proprietors withhold payment of the emoluments of a patwari of any village held in proprietary tenure, the Deputy Commissioner may, on complaint being made to him, enforce payment of such emoluments by any of the means by which an arrear of land revenue may be recovered:

Provided as follows :—

(a) if the rate of such emoluments has been determined by mutual agreement between the parties, the Deputy Commissioner shall enforce payment at such rate; and

(b) if no rate has been agreed upon, the Deputy Commissioner shall fix a fair rate according to the circumstances of the case and enforce payment accordingly, subject to the condition that the Deputy Commissioner shall not fix a higher rate than that payable in a Khalsa village.

2. After section 21 of the said Law the following section shall be inserted, namely :—

Saving of the Waste Land Rules of 1865.

21A. Save as is hereinbefore otherwise expressly provided, nothing in this Law shall be deemed to affect the provisions of the Waste Land Rules of 1865.

No. 197-I.B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that the following further amendments shall be made in the Notification of the Government of India in the Foreign Department, No. 507-I., dated the 6th February 1896, as subsequently amended, providing for the administration of the railway lands in the Mysore State over which the Governor-General in Council exercises jurisdiction, namely :—

(1) In Part I for the words "All Laws" to "provided" the following shall be substituted :—

"All enactments which are now or may hereafter be in force in the Civil and Military station of Bangalore, and all notifications, rules, orders or bye-laws made or which may hereafter be made under such enactments shall, unless otherwise declared by the Resident in Mysore, be deemed to be in force in the said lands in so far as they are applicable thereto :—

Provided, firstly, that for the purpose of facilitating the application of any of the aforesaid enactments, notifications, rules, orders or by-laws, any Court in the said lands may construe them with such alterations not affecting the substance as may be necessary or proper to adapt them to the matter before the Court :

Provided secondly,"

(2) In Part II, clause (5) shall be omitted.

No. 199-I.B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, and in substitution for the Notification of the Government of India in the Foreign Department, No. 2367-I.B., dated the 14th November 1912, the Governor-General in Council is pleased to direct that the following further amendment shall be made in the like Notification No. 5022-I., dated the 24th December 1891, providing for the exercise of civil jurisdiction within certain Administered Areas in Central India, namely :—

In clauses (2) and (3) of Part III for the words "First Assistant for the time being to the Agent to the Governor-General in Central India" and "First Assistant to the Agent to the Governor-General in Central India" the words "Resident at Indore for the time being" and "the Resident," respectively, shall be substituted.

No. 266-G.—Mr. J. G. Lorimer, C.I.E., a Resident of the 2nd Class on special duty under the Government of India in the Foreign Department, is granted privilege leave for one month with effect from the 20th January 1913.

No. 269-G.—The Governor General in Council is pleased to recognise the appointment of Mr. Sydney Lucas as Acting Vice-Consul for Norway at Chittagong, during the absence of Mr. S. G. Ritherdon.

The 5th February 1913.

No. 285-Est.-A.—Captain R. Garratt, of the Political Department is posted, on return from leave, as Assistant Commissioner, Thal Sub-Division, with effect from the 19th January 1913.

No. 289-Est.-A.—The services of Mr. P. P. Braithwaite, Indian Educational Service, are placed at the disposal of the Council of the Rajkumar College at Rajkot, with effect from the 11th January 1913.

The 6th February 1913.

No. 287-G.—*Corrigendum.*—In Foreign Department Notification No 183-D., dated 8th January 1913, announcing the retirement from the service of Government of Mr. C. E. Pyster, I.S.O., a Superintendent in the Foreign Department Secretariat, for "1st January 1913" read "2nd January 1913."

Delhi, the 7th February 1913.

No. 414-D.—*Corrigendum.*—In the notification of the Government of India in the Foreign Department, No. 103-D., dated Delhi, the 1st January 1913, announcing awards of the Kaisar-i-Hind Medal of the first class for Public Service in India, for the entry "Mrs. Gabrielle Louise Caroline leHoward, M.A., Personal Assistant to the Imperial Economic Botanist" substitute the following, *viz.* :—

"Mrs. Gabrielle Louise Caroline Howard, M.A.,
Personal Assistant to the Imperial Economic Botanist."

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 7th February 1913.

No. 164-F. E.—Mr. T. S. Sankara Ayyar has been posted to the office of the Examiner of Accounts, North Western Railway, with effect from the 28th January 1913.

No. 165-F. E.—Mr. J. C. Mitra has been posted as Assistant Comptroller General Calcutta, with effect from the 28th January 1913.

o. 166-F. E.—Mr. P. K. Wattal, a probationer of the Indian Finance Department, has been promoted to class III of the General List with effect from the 12th November 1912 and has been posted as Assistant Accountant General, Bombay, with effect from the same date.

Mr. P. Raghavendra Rao, a probationer of the Indian Finance Department, has been promoted to class III of the General List with effect from the 12th November 1912, and has been posted as Assistant Accountant General, Bengal, with effect from the same date.

No. 171-F. E.—Lieutenant-Colonel F. T. C. Hughes, I.A., has been posted as Deputy Assay Master, Calcutta, with effect from the 27th January 1913.

R. W. GILLAN,
Secretary to the Government of India.

FINANCE DEPARTMENT (MILITARY FINANCE).

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 5th February 1913.

No. 100-Accts.-Camp.—The undermentioned officer has been granted an extension of leave by the Most Hon'ble the Secretary of State for India :—

Major E. G. D. deLabilliere, I.A., Military Accountant, 4th class, Military Accounts Department, (Medical certificate) for fourteen days.

No. 101-Accts.-Camp.—Captain H. R. von D. Hardinge, I.A., Assistant Military Accountant, 1st class, Military Accounts Department, is granted privilege leave for ninety days, with effect from the 10th January 1913.

No. 102-Accts.-Camp.—The following officiating appointment of a Deputy Examiner, 2nd grade, Military Accounts Department, is made, with effect from the date specified :—

From the 10th January 1913 vice Captain H. R. von D. Hardinge, granted privilege leave.

Mr. T. J. Moriarty to officiate as Deputy Examiner, 2nd grade.

The 7th February 1913.

108-Accts.-Camp.—Commissary and Honorary Captain W. W. Laskey, Madras Miscellaneous List, Deputy Examiner, 2nd grade, Military Accounts Department, is granted one year's furlough out of India on private affairs under the Furlough Rules of 1889, with effect from 12th February 1913, or from the date on which he may avail himself of it.

W. H. MICHAEL,
Offg. Joint Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 7th February 1913.

APPOINTMENTS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 110.—The services of Captain C. P. Woodward, Indian Army, have been placed at the disposal of the Government of the Punjab for employment as a Cantonment Magistrate.

LONDON GAZETTE.

No. 111.—The following extracts are published for general information :—

"London Gazette," dated the 14th January 1913, pages 329 and 330.

* * * * * * * *

India Office,
January 14, 1913.

The KING has approved of the following appointment :—

Brigadier-General Henry Alexius Abbott, C.B., to be Colonel of the 15th Ludhiana Sikhs.

The KING has approved of the promotion of the following officers of the Indian Army and Indian Medical Service:—

INDIAN ARMY.

Majors to be Lieutenant-Colonels.

Dated 6th October 1912.

Lionel Nicholson Beatty, Commandant, 31st Duke of Connaught's Own Lancers.

Dated 19th October 1912.

Charles Walter Tribe, Commandant, 41st Dogras.
Guy Henry Gaston Mockler, Commandant, 46th Punjabis.

Dated 27th October 1912.

William Leith Malcolm, 31st Punjabis.

Dated 10th November 1912.

Henry Carew Ricketts, 15th Lancers (Cureton's Multanis).
Charles Oriel Oliphant Tanner, 127th Queen Mary's Own Baluch Light Infantry.
Philip Byron Bohun Forster, 52nd Sikhs (Frontier Force).
Alfred Bruce Saugster, Supernumerary List.
Francis Thornton Stewart, 45th Rattray's Sikhs.
Aubrey James Jamieson, 6th Jat Light Infantry.
Henry John Milnes Macandrew, D.S.O., 5th Cavalry.

Lieutenants to be Captains.

Dated 4th November 1912.

Herbert Mullaly, 9th Gurkha Rifles.
Geoffrey Beauchamp Astley Cooper, 17th Infantry (The Loyal Regiment).
Arthur Edward Berry Byrch, 117th Mahrattas.

Second Lieutenant to be Lieutenant.

Dated 13th November 1912.

Alan Stanley Clark Rogers, 61st King George's Own Pioneers.

INDIAN MEDICAL SERVICE.

NOTE.—The promotion of Colonel Blennan Buhot Grayfoot, M.D., to that rank dates from the 26th August 1912, and not 25th August 1912, as notified in the London Gazette of the 19th November 1912.

NOTE.—The second Christian name of Major William Maurice Anderson, M.D., is as now stated, and not as in the London Gazettes of the 24th May 1904, and 27th August 1912.

The KING has approved of the admission of the undermentioned officer to the Indian Army on transfer to the Supply and Transport Corps:—

To be Lieutenant.

Lieutenant Herbert Foster Fuller, from the Royal Garrison Artillery. Dated 29th November 1912, but to rank from the 15th October 1905.

The KING has approved of the admission of the undermentioned gentleman to the Indian Army Reserve of Officers:—

INFANTRY BRANCH.

To be Second Lieutenant.

Norman Leopold Inkson. Dated 1st November 1912.

The KING has approved of the resignation of the undermentioned officer of the Indian Army Reserve of Officers :—

INFANTRY BRANCH.

Second Lieutenant Edward Willey. Dated 28th September 1912.

The KING has approved of the retirement of the undermentioned officers of the Indian Army and Indian Medical Service :—

INDIAN ARMY.

Brevet Colonel Charles James William Grant, V.C. Dated 5th November 1912.

Brevet Colonel William Henry Lowry. Dated 2nd December 1912.

Major Frederick Anderson Kingston. Dated 9th July 1912.

Major Clarence Arnold Keatinge Johnson. Dated 1st November 1912.

Major Walter Medicott Rodney Brown. Dated 23rd December 1912.

INDIAN MEDICAL SERVICE.

Lieutenant-Colonel Carrapiet John Sarkies, M.B. Dated 6th December 1912.

Lieutenant-Colonel Joshua Chaytor-White, M.D. Dated 22nd December 1912.

NOTE.—The retirement of Colonel William Alfred Corkery has effect from the 26th August 1912, and not 25th August 1912, as notified in the London Gazette of the 18th October 1912.

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"London Gazette," dated the 17th January 1913, pages 408, 410, 411 and 413.

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War Office,
17th January 1913.

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UNATTACHED LIST FOR INDIAN ARMY.

The undermentioned Second Lieutenants from Unattached List, Territorial Force, with a view to their appointment to the Indian Army. Dated 5th June 1911, but not to carry pay or allowances prior to 18th January 1913, but to count for retired pay from 18th October 1912 :—

William Douglas Grant Batten.

Geoffrey Howard Atkinson.

Dated 5th September 1911, with precedence next below A. S. Mackay, but not to carry pay or allowances prior to 18th January 1913.

Basil FitzHerbert Randall.

Francis Harold Courtenay Armstrong.

Leslie Banks.

Dated 19th January 1912, but not to carry pay or allowances prior to 18th January 1913 :—

Charles Gordon Borrowman.

MEMORANDA.

* * * * * *

The undermentioned Native Officer Indian Army is granted the honorary rank of Lieutenant on retirement. Dated 2nd September 1912 :—

Subadar Shaikh Ibrahim, Sardar Bahadur, late 116th Mahrattas.

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India Office,
January 17th, 1913.

The KING has approved of the appointment of Lieutenant-General Sir Robert Irvin Scallon, K.C.I.E., C.B., D.S.O., Indian Army, Commanding Burma Division, to be an Aide-de-Camp General to His Majesty, *vice* General Sir Edmund George Barrow, G.C.B., Indian Army.

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PROMOTIONS.

INDIAN ARMY.

No. 112.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

5th February 1913.

John Robert Blackhall Graham Carter, Supernumerary List.
Ernest Richard Inglis Chitty, 105th Mahratta Light Infantry.
John Hill, D.S.O., 15th Ludhiana Sikhs.
Charles Eccles Nixon Priestley, 42nd Deoli Regiment.
Edward Francis Twigg, 124th Duchess of Connaught's Own Baluchistan Infantry.
John Patrick Camberlege Hennessy, Supply and Transport Corps.
Edward Augustus Wood Stotherd, 30th Lancers (Gordon's Horse).
Gilbert Vallentin Holmes, 43rd Erinpura Regiment.
James Masson Wikeley, 17th Cavalry.
Alfred Percy Browne, 38th King George's Own Central India Horse.
Brevet Lieutenant-Colonel Arthur Charles Malleson Waterfield, M.V.O., 11th King Edward's Own Lancers (Probyn's Horse).
Henry Hugh Roddy, Supply and Transport Corps.
Roger Lloyd Kennion, Supernumerary List.
Henry Tweddell, 82nd Punjabis.
Richard Randal Vaughan, Supernumerary List.
George Arthur Dale, 19th Punjabis.
Edmund Flower Rainey, 72nd Punjabis.
Henry Arthur Peyton Lindsay, Supply and Transport Corps.
Colin Campbell Renton, 98th Infantry.
William Karl Scharlieb, 5th Cavalry.
Alfred Granville Burne Turner, 13th Duke of Connaught's Own Lancers (Watson's Horse).
Charles Henry Davies, D.S.O., 53rd Sikhs (Frontier Force).
Robert Arthur Edward Benn, C.I.E., Supernumerary List.

INDIAN MEDICAL SERVICE.

No. 113—The following promotion is made, subject to His Majesty's approval :—

Lieutenant to be Captain.

24th October 1912.

Mozaffer Din Ahmed Kureishi.

SUPPLY AND TRANSPORT CORPS.

(Late) Bengal-Punjab List.

114.—Deputy Commissary and Honorary Captain William Reeves to be Commissary.

Assistant Commissary and Honorary Lieutenant Edward John Ryan to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval,

Conductor Frederick Rodney Ross Ricketts to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval,

Sub-Conductor Frederick Charles Sly to be Conductor, and

Staff-Sergeant James Eagles, Amalgamated List, to be Sub-Conductor on the Amalgamated List,

vice Commissary and Honorary Captain Walter William Green, retired; with effect from the 6th February 1913.

No. 115.—Sub-Conductor Henry Barton Grimley to be Conductor, and Staff Sergeant Warburton Richard Knight, Amalgamated List, to be Sub-Conductor on the Amalgamated List,

vice James Kenny, transferred to the pension establishment; with effect from the 8th February 1913.

No. 116.—Staff-Sergeant Henry Charles Williams, Amalgamated List, to be Sub-Conductor on the Amalgamated List, *vice* Charles Pinson, transferred to the pension establishment; with effect from the 5th January 1913.

BARRACK DEPARTMENT, PUNJAB-BENGAL.

No. 117.—Staff-Sergeant Henry Hodgson, Barrack Sergeant, Military Works Services, to be Sub-Conductor, *vice* Thomas Massey, Assistant Barrack Master, transferred to the pension establishment; with effect from the 5th January 1913.

INDIA MISCELLANEOUS LIST.

No. 118.—Staff-Sergeant Francis Hastings Draper to be Sub-Conductor, *vice* Arthur Miller Andrew, transferred to the pension establishment; with effect from the 9th December 1912.

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

28th Light Cavalry.

No. 119.—Jemadar Muhammad Yakub Khan, appointed on probation in Army Department Notification No. 714, dated the 18th August 1911, is confirmed in that rank; with effect from the 1st July 1911.

No. 120.—The following promotions are made :—

19th Lancers (Fane's Horse).

Risaldar Abdul Aziz Khan to be Risaldar-Major, Ressaidar Khushal Khan to be Risaldar and Jemadar and Woordie-Major Peshawra Singh to be Ressaidar, *vice* Gopal Singh, *Bahadur* transferred to the pension establishment; with effect from the 1st February 1913.

Queen Victoria's Own Corps of Guides (Lumsden's).

Jemadar Makhmadin, I.O.M., to be Subadar, *vice* Ali Gul, *Bahadur*, I.O.M., deceased; with effect from the 27th December 1912.

1st King George's Own Sappers and Miners.

Havildar Sada Singh to be Jemadar, *vice* Sham Singh, transferred to the pension establishment; with effect from the 1st January 1913.

Havildar Basakha Singh to be Jemadar, *vice* Kapur Singh, transferred to the pension establishment; with effect from the 3rd January 1913.

3rd Brahmans.

Jemadar Nand-Kumar Misir to be Subadar and Havildar Matadin Tiwari to be Jemadar, *vice* Gulzari Lal Misir, discharged; with effect from the 10th April 1912.

106th Hazara Pioneers.

Havildar-Major Muhammad Jan to be Jemadar, *vice* Jemadar Jan Muhammad, transferred to the 126th Baluchistan Infantry; with effect from the 24th December 1912.

1st Battalion, 8th Gurkha Rifles.

Jemadar Ransur Rana to be Subadar and Havildar Gangi Gharti to be Jemadar, *vice* Ganjsing Gurung, dismissed the service; with effect from the 23rd December 1912.

1st Battalion, 9th Gurkha Rifles.

Colour-Havildar Gaganbahadur Sahi to be Jemadar, *vice* Nain Sing Chand, transferred to the pension establishment; with effect from the 1st January 1913.

PENSIONS.

WARRANT OFFICERS.

No. 121. The undermentioned warrant officers have been transferred to the pension establishment, with effect from the dates specified:—

Conductor James Kenny, Supply and Transport Corps, (late) Bengal-Punjab List,—8th February 1913.

Sub-Conductor Arthur Miller Andrew, India Miscellaneous List,—9th December 1912.

RETIREMENTS.

No. 122.—The undermentioned departmental officer, with honorary rank, has been permitted to retire from the service, subject to His Majesty's approval, with effect from the 6th February 1913:—

Commissary and Honorary Captain Walter William Green, Supply and Transport Corps, (late) Bengal-Punjab List.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

United Provinces Horse.

1st (Southern) Regiment.

No. 123.—Lieutenant-Colonel (Honorary Colonel) Arthur Hills Gleadowe-Newcomen, C.I.E., V.D., resigns his commission and is permitted, on retirement, to retain his rank and wear the uniform of the Corps. Dated the 2nd November 1912.

Lieutenant Alexander Watson to be Captain, to fill an existing vacancy. Dated the 27th November 1912.

Rangoon Port Defence Volunteers.

(Artillery Companies).

No. 124.—Second Lieutenant Alexander Dyson Rooke, Supernumerary List, resigns his commission. Dated the 18th December 1912.

East Indian Railway Volunteer Rifles.

No. 125.—Lieutenant Walter Elphinstone Nevill resigns his commission. Dated the 23rd December 1912.

Great Indian Peninsula Railway Volunteer Rifle Corps.

No. 126.—Frederick Guy Langdon to be Second Lieutenant, *vice* R. V. Hitchcock, promoted. Dated the 15th July 1912.

Poona Volunteer Rifles.

No. 127.—Captain Dermot Nicolas Joseph Clabby, V.D., resigns his commission. Dated the 6th January 1913.

Lieutenant Thomas James Brewin to be Captain, *vice* D. N. J. Clabby, V.D., resigned Dated the 6th January 1913.

Eastern Bengal Volunteer Rifles.

No. 128.—Second Lieutenant William Arthur Jobson Archbold resigns his commission. Dated the 23rd December 1912.

CANTONMENTS.

REGULATIONS.

No. 129.—In exercise of the powers conferred by section 24 of the Cantonments Act 1910 (XV of 1910), the Governor-General in Council is pleased to amend the Cantonment Code, 1912, to the extent set forth below :—

After section 66 the following shall be inserted—

"66-A.—Notwithstanding anything in this Code, Government land in a Cantonment may be occupied by a Government department on such terms and conditions and subject to such restrictions as the Governor-General in Council may by general or special order prescribe."

No. 130.—The following draft of rules which it is proposed to make in exercise of the powers conferred by section 24 of the Cantonments Act, 1910 (XV of 1910), is published as required by section 25, sub-section (1) of the said Act, for the information of persons likely to be affected thereby, and notice is given that the draft will be taken into consideration by the Governor-General in Council on or after the 8th March 1913.

Any objection or suggestion, which may be received from any person with respect to the draft before the date fixed aforesaid, will be considered by the Governor-General in Council.

Draft rules.

In the Cantonment Code, 1912, which was published with the notification of the Government of India in the Army Department, No. 192, dated the 1st March 1912, the following modifications shall be made, namely :—

At the end of section 21 the following shall be inserted—

"*Exception.*—In the case of the conservancy establishments of Indian units the powers detailed in the two foregoing sections shall be exercised by the Officers Commanding such units."

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 7th February 1913.

Under Clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that reports of the deaths of the undermentioned Commissioned and Warrant Officers on the dates specified, were received in the Army Department between the 7th January and 4th February 1913 :—

Corps.	Rank and name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
25th Cavalry (Frontier Force.)	Major Edward Mary Joseph Molyneux, C.I.E., D.S.O.	29th January 1913.	Ambala	...	...
Supply and Transport Corps.	Major Lionel Maury Ross Doas.	8th January 1913.	England	...	...
1st Battalion, The Royal Irish Rifles.	Lieutenant Pierson Florence John Smyth.	29th January 1913.	Kamptee	...	...
Indian Subordinate Medical Department.	Assistant Surgeon Harry Lewis Bellows.	21st January 1913.	Peshoke, Darjeeling.	...	...
Indian Telegraph Department.	Conductor John Francis Terry.	24th January 1913.	Mussoorie	...	...

Statement of Deposits on account of Estates between the 7th January and 4th February 1913.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					Rs. A. P.	
Charles Swainson D'Aguilar.*	Captain .	84th Punjabis .	21st March 1912.	Intestate	762 1 6	Claims should be submitted to the Administrator-General of Bengal.

* *Next-of-kin.*—*Mother.*—Mrs. F. L. D'Aguilar.
Address.—2, Beaufort Villas, Bath, Somerset, England.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 7th February 1913.

APPOINTMENTS.

No. .—The services of Commander G. H. S. LaTouche, Royal Indian Marine, Officiating Port Officer, Aden, will continue to be at the disposal of the Government of Bombay for employment as Port Officer, Aden, *sub. pro tem.*, *vice* Commander A. J. Marsack, Royal Indian Marine, deceased; with effect from the 26th November 1912.

No. 10.—The services of Commander C. G. Sinclair, Royal Indian Marine, are placed at the disposal of the Government of Bombay for employment as Port Officer, Aden, *vice* Commander G. H. S. LaTouche, Royal Indian Marine, reverted to Royal Indian Marine duty; with effect from the 20th December 1912.

LEAVE.

No. 11.—The undermentioned officers have been granted extensions of leave by the Most Hon'ble the Secretary of State for India:—

Commander T. A. L. de Berry, Royal Indian Marine, three months (medical certificate).

Lieutenant V. F. L. R. Price, Royal Indian Marine, six months (medical certificate).

Assistant Engineer S. B. Trenoweth, Royal Indian Marine, three months (medical certificate).

No. 12.—In supersession of Marine Department Notification No. 76, dated the 27th December 1912, Mr. T. Avery, Chief Constructor, Bombay Dockyard, is granted two months and fourteen days' privilege leave combined with six months and sixteen days' furlough, under articles 233, 246 and 308(*b*), Civil Service Regulations; with effect from the 9th February 1913.

PROMOTIONS.

No. 13.—The following promotions are made in the Royal Indian Marine, with effect from the dates specified:—

To be Lieutenants.

28th December 1912.

Sub-Lieutenant Charles Henry Boykett.

Sub-Lieutenant Cecil Gwydyr Hallett.

To be Engineer.

13th January 1913.

Assistant Engineer Stephen Bolton Trenoweth.

No. 14.—Engineer C. T. Amor, Royal Indian Marine, is promoted to Chief Engineer, on Rs. 350 per mensem, *vice* Chief Engineer G. H. Sharvell, Royal Indian Marine, retired; with effect from the 6th February 1913.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 1st February 1913.

No. 39.—It is hereby notified for general information that the Railway Board have sanctioned a detailed survey being carried out by the Agency of the Bengal-Nagpur Railway Administration for a line of Railway on the 2 feet 6 inches gauge from a point near Bilaspur Station on the Bengal-Nagpur Railway to the Lafa Coal fields, a distance of about 20 miles.

This survey will be known as the Lafa Coal fields extension Railway Survey.

The 5th February 1913.

No. 40.—Mr. G. O'Connor, Traffic Inspector, North Western Railway, is appointed to officiate as an Assistant Traffic Superintendent on that Railway with effect from the 23rd December 1912 and until further orders.

No. 41.—Mr. S. D. Manson, Assistant Traffic Superintendent, North Western Railway, in Class III, Grade 1, of the Superior Revenue Establishment of State Railways, is appointed to officiate as a District Traffic Superintendent with temporary rank in Class II, Grade 5, of that Establishment with effect from the 27th November 1912 and until further orders.

The 6th February 1913.

No. 42.—In Notification No. 10, dated 9th January 1913, for "in the vicinity of Chanditala on the Tarkessur Branch" read "in the vicinity of Kamarkundu on the Tarkessur Branch".

No. 43.—With reference to Railway Board's Notification No. 30, dated the 16th January 1913, Mr. F. Taylor, Officiating Assistant Traffic Superintendent, Oudh and Rohilkhand Railway, reverted to his substantive appointment of Station Master on that Railway with effect from the 20th January 1913.

No. 44.—Mr. J. J. Inglis is confirmed in the appointment of Carriage and Wagon Superintendent, North Western Railway, with effect from the 7th December 1912.

No. 45.—It is hereby notified for general information that His Majesty's Secretary of State for India has sanctioned the construction of a railway on the 2 feet 6 inches gauge from Laki on the Kalabagh-Bannu Railway under construction, to Tank, *via* Pezu, a length of about 48 miles, as an integral part of the North-Western Railway.

The project will be known as the Laki-Pezu-Tank Railway.

R. C. F. VOLKERS,
Secretary, Railway Board.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 8, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published at Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India.

Rates of subscription.	Per annum.		
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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India.*

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *bonâ fide* public purposes. Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers. Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. These drugs are for sale for *cash* only. On *no account drugs are sent per V. P. Post.* These drugs *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows :—

SULPHATE OF QUININE.

	R
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any less quantity than 6 lbs. in one delivery	13 „

SULPHATE OF CINCHONIDINE.

	R
For quantities of not less than 6 lbs. in one delivery	10 per lb.
For any less quantity than 6 lbs. in one delivery	12 „

Quinine is sold in 1 oz., ¼ lb., ½ lb., 1 lb. and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb. and 1 lb. tins.

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs. or more in one delivery. R a. p.	*Retail rate* For any quantity below 6 lbs. in one delivery. R a. p.
16-oz. tins	5 0 0	6 0 0
8 „ „	2 8 0	3 0 0
4 „ „	1 4 0	1 8 0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Surveyors.
5. Motor Car Drivers.
6. Engine Drivers.
7. Men trained in—

    (*a*) Photo-Mechanical and Lithographic Work.

    (*b*) Workshops (both Electrical and Mechanical sides).

E. ATKINSON, Lieut.-Col., R.E.,
Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

"Specimens of Persian Manuscripts" for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904, 1904-1905, 1905-1906, 1906-1907, 1907-1908, and 1908-1909, price R3 per copy, and for 1909-1910 and 1910-1911, price R3-8 per copy, are ready for sale.

"Diwan-i-Sarkhush" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

"Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu; price R2-12.

"Qaani" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R7-8 per copy.

"Diwan-i-Andalib" (official edition), one of the books recommended for the High Proficiency in Persian; price R4 per copy.

Glossary to the "Ar-Rauzatu-z-Zakiyah," the text-book for the Higher Standard examination in Arabic; price R6-4 per copy.

"Nazm-i-Muntakhab," one of the text-books prescribed for the Degree of Honour examination in Urdu; price R5 per copy.

"Siyahat-Nama-i-Ibrahim Beg" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

"Raghuvansam"—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

"Akhlaq-i-Jalali" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-12 per copy.

* *N.B.*—The languages in which specimen papers are published are:— Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu and Uriya.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

DEPARTMENT OF MINES.

NOTIFICATION.

Dhanbaid, the 5th November 1912.

INDIAN MINES ACT, 1901.

An examination for first and second class coal mine managers' certificates of competency under the rules applicable to coal mines will be held at the office of the Mines Department at Dhanbaid on the 19th and 20th February 1913.

Only persons who have had practical experience in coal mines are eligible to sit for the examination. Necessary instructions will be supplied to such intending candidates on application to the undersigned and on their stating their experience.

Applications received after the 8th February 1913 will not be considered.

G. F. ADAMS,
Chief Inspector of Mines in India.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 4th February 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st January 1913.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE. COIN AND BULLION. In India.			In England.		In Transit between India and England.		SECURITIES (PURCHASE PRICE).		TOTAL.	REMARKS.
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under Coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs. (b)	Rs.	
Calcutta	4,61,76,515	25,19,96,270	29,81,72,785	3,37,85,610	2,52,51,908	26,26,650	10,95,00,000	...	...	56,25,000	9,99,99,946	4,00,00,000	31,67,89,114	(a) Nominal value—Rs. 10,20,81,500
Cawnpore	...	2,24,01,900	2,24,01,900	1,76,00,161	1.56,51.000	...	...	...	...	...	...	...	3,32,51,161	(b) Nominal value—Rs. 4,69,26,571
Lahore	...	2,84,62,095	2,84,62,095	62,68,433	90,02,260	...	...	...	...	...	...	...	1,52,70,693	
Bombay	4,82,30,225	12,03,52,145	16,35,82,370	2,39,30,345	20,78,29,867	11,74,750	...	...	...	93,75,000	...	...	24,23,09,962	
Karachi	...	1,24,85,155	1,24,85,155	19,36,655	38,33,250	...	...	...	...	...	...	...	57,69,905	
Madras	1,89,59,990	7,13,63,390	9,03,23,380	2,32,09,590	1,38,62,610	...	...	...	...	...	...	...	3,70,72,200	
Rangoon	...	6,20,77,035	6,20,77,035	1,88,50,750	1,28,80,935	...	...	...	...	...	...	...	3,17,31,685	
	10,83,66,730	56,91,37,990	67,75,04,720	12,55,81,544	28,83,11,830	38,01,400	10,95,00,000	...	...	1,50,00,000	9,99,99,946	4,00,00,000	68,21,94,720	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			Nil	*Deduct*—Amount due on Bills drawn by one Circle on another									46,90,000	
TOTAL CIRCULATION Rs.			67,75,04,720	TOTAL RESERVE Rs.									67,75,04,720	

Rs. 60,00,000 (£400,000) was transferred in Gold from the Paper Currency Reserve to the Gold Standard Reserve during the week ending 31st January 1913.
The Silver held in the Gold Standard Reserve amounted on the 31st January 1913 to 6,00 lakhs in coined rupees.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

ADMINISTRATOR-GENERAL.

Notice of Deaths sent to the Administrator-General of Bengal under section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom death reported and when.	REMARKS.
J. D. Sutherland, Manager, Sivaising-pur Estate.	Sivaisingpur district, Darbhanga.	15th December 1912	District Judge, Darbhanga, on 4th January 1913.	No Will found. The estate being under Rs. 1,000 in value, the Administrator-General is not required by law to apply for Letters of Administration.
Miss Elizabeth Jane Barthelemy.	St. Hilda's Deaconess House, Lahore.	17th " "	District Judge, Lahore, on 23rd December 1912.	Said to have left a Will. Miss Katherine Beynion, Head Deaconess of Lahore, has been appointed under section 239 of the Indian Succession Act to take possession of the property. The estate being under Rs. 1,000 in value, the Administrator-General is not required by law to apply for Letters of Administration
Thomas H. Green, Travelling Agent of Messrs. Dawson & Co., Bombay.	Agra	3rd July "	District Judge, Agra, on 13th December 1912.	No Will left. The estate being under Rs. 1,000 in value, the Administrator-General is not required by law to apply for Letters of Administration.
Revd. Father L. M. Mariniaux, Catholic Missionary.	Pedong	12th November "	District Judge, Dinajpur, on 12th December 1912.	The deceased appears to have left no property.
Mrs. Amilia Jane Rontleff, wife of Captain William John Rontleff.	......	1st April "	District Judge, Lucknow, on 10th October 1912.	Will left. Mr. Joseph Ives Rontleff has applied for Letters of Administration to the estate.
James Duncan	Railway Hospital, Ajmer.	25th August "	The Commissioner, Ajmer-Merwara, on 12th December 1912.	No Will left. The estate being under Rs. 1,000 in value, the Administrator-General is not required by law to apply for Letters of Administration.

HENRY T. HYDE,
Administrator-General of Bengal.

1, COUNCIL HOUSE STREET,
Calcutta, the 20th January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 6 OF 1913.

In the matter of Kai Appaya, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Kai Appaya, cooly maistry of No. 10, 16th Street, Rangoon, on the 18th day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Kai Appaya.

J. HORMASJI,
Registrar.

RANGOON;
The 20th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 8 OF 1913.

In the matter of Maung Ba Thein, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Ba Thein, paddy trader and broker of No. 12, Rice Mill, Dalla, Rangoon, on the 22nd day of January 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Ba Thein.

J. HORMASJI,
Registrar.

RANGOON;
The 23rd day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 163 OF 1912.

In the matter of W. S. Goonewardena, clerk of No. 100, Fraser Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said W. S. Goonewardena, an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 28th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 29th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 9 OF 1913.

In the matter of Rahanuddin of Sparks Street Jetty, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Rahanuddin, Engine driver in the Port Health Department of the Rangoon Port, on the 23rd day of January 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Rahanuddin.

J. HORMASJI,
Registrar.

RANGOON;
The 24th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 12 OF 1913.

In the matter of Sikander Khan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Sikander Khan of No. 2, Bow Lane, Kalabasty, Rangoon, on the 29th day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Sikander Khan.

J. HORMASJI,
Registrar.

RANGOON:
The 30th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 21 OF 1911.

In the matter of Jannidoon, Seraug of No. 92, 39th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Jannidoon, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 28th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 29th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 10 OF 1913.

In the matter of B. Latchmiah, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Bathonee Latchmiah, cooly maistry of No. 37, 13th Street, Rangoon, on the 23rd day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said B. Latchmiah.

J. HORMASJI,
Registrar.

RANGOON;
The 24th day of January 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

SUIT No. 49 OF 1912.

In the matter of insolvency I. Kirori Mal, son of Udim Ram, II. Jugti Ram, son of Kirori Mal of Qutab Garh, Tehsil Delhi.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by said Kirori Mal and Jugti Ram to be adjudicated insolvents has been admitted in this Court and will be heard on 24th February 1913.

K. B. Kh. TASADDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 31st January 1913.

IN THE COURT OF SMALL CAUSE AT DELHI.

SUIT No. 1 OF 1913.

In the matter of insolvency Paras Ram, son of Ranyas, caste Bania of M. Mundka Tehsil, Delhi.

It is hereby notified under section 12 of Act 3 of 1907 that an application filed by said Paras Ram to be adjudicated him an insolvent has been admitted in this court and will be heard on 26th Feburary 1913.

TASUDDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 31st January 1913.

CEMETERY NOTICES.

In accordance with paragraph 230, Rule XX, contained in page 63 of the Indian Church Directory, it is notified for the information of friends and relatives that the following graves (monuments) in Cemetery No. 2 of Dinapur Cantonment are in a state of disrepair and that their repair should be effected within 6 months from date or they will be demolished under Rule 10, Appendix IV, P. W. Code, Volume 3, 1907.

BLOCK A.

Henry E. Howard.
Esther L. Seyers.
Pte. Robert Bedford.
Corpl. George Bryan.
Eleanor A. Goodall.
Sergt. Patrick McCarthy.

BLOCK C.

Dr. Robert Bower.
Pte. James Webb.

BLOCK D.

Major Broadbent.
Mary Catherine Worters.
Richard Watkins.
Diana Watkins.
Thomas Henry Diver.
Thomas Flemming.
Frederick Moody.
Patrick Sweeney.
Anne & John Toole.
Margaret A. Bruce.
Margaret J. Wilson.
Q. M. S. Cripps.
James Mitchell.
Richard Smith.
Lieut. Patrick Flynn.
Catherine Sullivan.
Asstt. Surgeon Joseph Burke.
Surgeon J. A. Ore.
Margaret Cook.
Qr. Mr. J. Vale.
Sergt. John Femester
Emily and Sarah Stephen.
Sophia M. A. Shaw.
Lieut. H. W. Martin.
Samuel Clinch.
Brt. Capt. T. Jones.
Charlotte C Kelly.
Jane Despart.
Margaret Gabbolt.
Will Kinsella.
Thomas Saint.
Mr. B. Wright.
Agnes E. Johnston.
David James Cambell.
Pte. Owen Moriarty.
Q. M. S. Samuel Keys.
George Kay.
Robert Bruce.

BLOCK G.

Anne Foster.
Mary Quigley.
Mary Anne York.
William Thomas Cope.
Eleanor Condless.
Maria White.
Elizabeth Aplet.
Charles Fletcher.
James Humes.
Elizabeth Huggins.
——— Picknott.
Maria Pereiro.
Margaret Osborn.
Samual George Guest
Thomas Anderton.
C. S. Miller.
Martha Kelch.
John & Mary Tormey.
Col. Sergt. D. Rickett.

BLOCK H.

Caroline A. N. P. Trower.
H. S. Reid Davidson.
Rowland S. Knott.
Edward McArthy.
Horace Hampton.
Thomas Eagan.
Henry Palmer Mitchell.
Clarissa Auriol.
Lucy Rudd.
Sergt. Major W. Rudd.
Sergt. John Tunks.
John Mears.
Alexander Aird.
Thomas Ashworth.
Andrew White.
M. McDonald.
Elizabeth A. & William Ebbs.
Sophia Maxwell.

BLOCK I.

Foster Pattle Walker.
Patrick Bentley.
Rachael Flatman.
George Edward Young.
Elizabeth & James Flanigan.
Henry England.
Ann Hornby.
Catherine Cunningham.
Mary Gallaghar.
Thomas James.
Anne Keefe.
Alexandar Coughran.
John Murphy.
James McGiveren.
William McAunich.
John Baggs.
Patrick Dowling.
William Willis.
Margaret Jones.
Pte. William Sharpley.
Anthony Smith.
Mary Mullin.

BLOCK J.

John Donagher.
Sergt. Alexander Adamston.
Mary Steward.
Harriett E. Kelso.
Thomas Gray.
Isabel Martin.
Isabell Collins.
Henry Newman.
James Harrison.
Ann Maria, M. H. Bat, James, John } Havell.
Mary Wilson.
E. M. & E. A. Gray.
G. P. Wattell.
George Wattel.
Lt. William Dunlevie.
Sarah Orchard.
William Longway.
Charles Henry Sale.
Elizabeth Jordan.
Isabella Longway.
Elizabeth Nelson.
Col. Sergt. James Joy.
Margaret E. Whitehead.
Samuel Greenway.
David C. T. Richardson.
Maria Newbolt.

BLOCK K.

Elizabeth McKenna.
John McKenna.
Thomas Heiggins.
John Angus Wilcox.
Sergt. Tremblehouse.
Mrs. R. Naylor.
Ensign W. White.
M. A. & B. Duddy.
Q. M. S. Keys.
Thomas Lithgow.
Ann Skipp.
Condr. Michael Hinton.
Elizabath Nelson Hinton.
Condr. Henry Myers.
Elizabeth Foley.
James Kennerdell.
Daniel McAuliffe.
Henry Woods.
John Woodward.
Mrs. M. Marshall.
James Halligan.

BLOCK L.

Sergt. Major Thomas Barnes.
Condr. Phillip Sullivan.
James Jennings.
Michael Jennings.
Isabel and Infant McMichael.
Harriotte Fleming.
George and Infant Fleming
William Bellew.
Mary Ann Doyle.
M. A. B. Gerrard.
Henry W. Davenport.
John R. Martley.
Ann Johnson.
Robert Jones.
John Syme Toke.
Pte. Daniel Scutt.
Mary Catherine Valpy.
Wm. Skinner.
Pte. Thomas Creek.
Mary Ann Vincent.
George W. Watts.
Sergt. John Burgess.
Dr. James Horan.
Andrew Beal.
David Beal.
Manorah Fogarty.
Isabella D. Lacy.
James J. Shufflebotham.
Owen Hennessy.
Sergts. of 29th Regiment.
Joseph Handley.
Corpl. John Burke.
Col. Sergt. Thomas McGrath.
John Church.
Q. M. S. William George.
Samuel Clyde.
Emily Oency Leech.
John Baptist Nelson.
John Nelson Merchant.
Susan Mary Hardbottle.
John Janaway.
Pte. Henry Dazmond.
Eliza Carrington.
Mrs. Catherine Grady.
Drum Major James Burton.
Julia McCabe.
Mary Ann Harraden.
Q. M. S. Thomas Cahill.
Sergt. Major Thomas Ronnan.
Mrs. Catherine Costello.
Pte. Henry Lewin.
Matilda Byrne.
Dr. P. Lynch.
Maria Hickey.
E. Hackett.
Thomas E. Fallace.
Mary Ann Duncan.
Bridget Lennan.
Agnes C. Cornelius.
Eliza Byrne.
Sarah Birks.
Pte. Thomas Seeves.
Francis Horan.
John Ryder.
John Kidley.

In accordance with paragraph 230, Rule XX, contained in page 63 of the Indian Church Directory, it is notified for the information of friends and relatives that the following graves (monuments) in Cemetery No. 3 of Dinapur Cantonment are in a state of disrepair and that their repair should be effected within 3 months from date or they will be demolished under Rule 10, Appendix IV, P. W. Code, Volume 3, 1907.

BLOCK A.

Margaret Maria Hunter.
Martha Harrison.
William Nicholas Taylor.
Maurice Coyne.
Bridget Ward.
Bridget McCue.
Maryann Byrne.
Edward Shea.

BLOCK B.

Agnes Michael Nunan.
Michael McLoughlin.
Henry McLoughlin.
E. Flynn.

BLOCK C.

Mary Bellenger.

BLOCK G.

Louisa Ellicott.
William Dule.
Alex & Anne Stupart.
Katherine J. Myers.
Matilda E. Huggins.
Richard Ryan.
Isabell C. Nott.
Emily McKee.
George James Edwards.
Edward Webb.
Mrs. Delancy.
Eliza Johnson.
W. C. J. Campbell.
Pte. Jones Orme.
Martha Blanchard.
John Pane Marcucs.
T. Pigoni.
Samuel Brown.

BLOCK H.

Jane McDonald.
Mary Valkers
Cora Owens.
James Husband.

BLOCK I.

Edward Hanvey.

BLOCK J.

J. Watling.

ORMONDE W. BIRCH,
Chaplain of Dinapur.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 28th January 1913.

LIABILITIES.

	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0
Reserve Fund	1,85,00,000	0	0
Public Deposits at Head Office . Rs. 81,38,731 A. 6 P. 6; Public Deposits at Branches 1,35,44,308 8 2	2,16,83,039	14	8
Other Deposits at Head Office and Branches	16,09,36,572	1	1
Bank Post Bills, etc.	6,43,151	4	8
Sundries	12,54,895	11	7
RUPEES	22,30,17,659	0	0

ASSETS.

	Rs.	A.	P.
Government Securities	2,03,65,685	0	0
Other authorized Investments	89,78,213	0	0
Loans on Government and other authorized Securities	4,25,53,461	3	9
Accounts of Credit on Government and other authorized Securities	5,26,37,915	14	9
Bills discounted and purchased	3,38,06,363	0	7
Balances with other Banks	19,92,840	15	10
Bullion	...		
Dead Stock	24,77,618	12	0
Stamps	14,888	15	6
Sundries	6,21,616	11	11
	16,34,48,603	10	4
Cash and Currency Notes at Head Office Rs. *2,70,59,938 A. 2 P. 1; Cash and Currency Notes at Branches †3,25,09,117 3 7	5,95,69,055	5	8
RUPEES	22,30,17,659	0	0

* Includes Sovs. & ½ Sovs. value Rs. 4,76,490 0 0
† Do. do. do. Rs. 23,52,705 0 0
Rs. 28,29,195 0 0

By order of the Directors
L. G. DUNBAR,
Secretary and Treasurer

BANK OF BENGAL;
Calcutta, 30th January 1913.

H. MITCHELL,
Chief Accountant.

Rate for Demand Loans 8 per cent,
Percentage 32·26.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 3rd February 1913.

No. 11.—No. 1182, 3rd class Sub-Assistant Surgeon Govind Ram, I.S.M.D., is granted three months and 15 days privilege leave with effect from the 26th December 1912, under the terms of Article 251, Civil Service Regulations, and his services are on expiry thereof, replaced at the disposal of the Director, Medical Services in India.

No. 12.—The services of 2nd Class Assistant Surgeon F. X. Mendis, I.S.M.D., are placed permanently at the disposal of the Government of Bengal for Railway employment, with effect from the 3rd February 1913.

B. SETON, Lieut.-Col., I.M.S.,
for Director-General, Indian Medical Service.

SURVEY OF INDIA.

NOTIFICATION.

Calcutta, the 31st January 1913.

No. 651.—Mr. E. G. Hardinge, Extra Assistant Superintendent, 4th grade, is granted an extension of privilege leave for one month under Article 260 of the Civil Service Regulations in continuation of that granted in this office Notification No. 617, dated 2nd January 1913.

S. G. BURRARD, Colonel, R.E.,
Surveyor-General of India.

SURVEY OF INDIA.—NORTHERN CIRCLE.

NOTIFICATION.

Mussoorie, the 31st January 1913.

No. 1.—Mr. J. A. Freeman, Extra Assistant Superintendent, Survey of India is granted privilege leave for 2 months and 21 days under articles 246 and 260 of the Civil Service Regulations, with effect from the 14th February 1913 or the subsequent date on which he may avail himself of the same.

C. H. D. RYDER, Maj, R.E.,
Officiating Superintendent, Northern Circle.

AGENT TO THE GOVERNOR-GENERAL IN CENTRAL INDIA.

NOTIFICATIONS.

Central India Agency, Indore, the 29th January 1913.

No. 169-B.—In exercise of the powers conferred by Section 8 of the Cantonment Act, 1910, (Act XV of 1910) as applied to the Cantonment of Mhow by the notification of the Government of India in the Foreign Department, No. 2365-I.B., dated the 14th November 1912, the Agent to the Governor General is pleased (1) to appoint Captain H. P. Pott, Assistant Cantonment Magistrate of Mhow to be an additional Judge of the Court of Small Causes in the Cantonment of Mhow and (2) to declare that suits of which the value does not exceed Rs. 50 and which are cognizable by a Court of Small Causes, shall be cognizable by him as such additional Judge.

No. 172-B.—Under the provisions of section 12, of the Code of Criminal Procedure, 1898 (Act V of 1898) as applied to the Cantonment of Mhow by the Foreign Department Notification, No. 2365-I.B., dated the 14th November 1912, the Hon'ble the Agent to the Gov-

ernor General in Central India is pleased to appoint Captain H. P. Pott, Assistant Cantonment Magistrate of Mhow to be a Magistrate of the second class within the limits of the Mhow Cantonment.

By order,

D. G. MACKENZIE,

for First Assistant to the Agent to the Governor-General in Central India.

ORDERS BY THE HONOURABLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Abu, the 28th January 1913.

No. 421.—The following promotion is made in the Mewar Bhill Corps with effect from the 19th December 1912 :—

Havildar Major Kura to be Jamadar *vice* Jamadar Raghunandan Parshad, deceased.

By order,

H. WILKINSON,

First Assistant to the Agent to the Governor-General, Rajputana.

THE HONOURABLE THE CHIEF COMMISSIONER OF BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 10th October 1912.

Corrigendum.

No. 5054-R.—In the preamble to this office Notification No. 4833-R., dated the 1st October 1912, *for* 1st April 1912 " *read* " 1st April 1913."

By order,

DENYS BRAY,

Secretary to the Chief Commissioner.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 27th January 1913.

No. 569-R.—M. Muhammad Yusuf Khan, a substantive *pro tempore* Extra Assistant Commissioner of the 5th grade, and Extra Assistant Commissioner, Lowar Zhob, Fort Sandeman, is granted privilege leave for two months and fifteen days with effect from the date of making over charge.

No. 570-R.—Rai Sahib Bhola Nath, a Tahsildar of the 3rd (substantive *pro tempore* 2nd) grade and Tahsildar, Shahrigh, is appointed officiating Extra Assistant Commissioner of the 6th grade and is posted as Extra Assistant Commissioner, Lower Zhob, Fort Sandeman, with effect from the date of taking over charge.

By order,

DENYS BRAY,

First Assistant.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Dated Quetta, the 28th January 1913.

No. 597-R.—In exercise of the powers conferred by section 3 (*b*) of the Quetta Municipal Law, 1896, the Hon'ble the Agent to the Governor General is pleased to nominate the following persons to be members of the Quetta Municipal Committee during the year 1913:—

(1) The Assistant Political Agent, Quetta.
(2) The Cantonment Magistrate, Quetta.
(3) The Civil Surgeon, Quetta.
(4) The Superintendent of Police, Quetta.
(5) The Executive Engineer, North Western Railway, Frontier Section, Quetta.
(6) The Extra Assistant Commissioner, Quetta.
(7) Doctor H. T. Holland, M.D., C.M.S.
(8) Major A. M. Anscomb, V.D.
(9) Khan Bahadur Ardeshir Dossabhoy Marker, Honorary Magistrate, Quetta.
(10) Lala Narain Dass, Banker, Quetta.
(11) Khan Bahadur Arbab Khudadad Khan, Kasi.
(12) Seth Girdhari Lal, Banker, Quetta.
(13) Rai Bahadur Basant Singh.
(14) Khan Bahadur Malik Wazir Muhammad, Kasi.
(15) Rai Bahadur Diwan Jamiat Rai, C.I.E.
(16) Mr. Shiawak Shaw Pheroz Shaw, Merchant, Quetta.
(17) Seth Gagla Mal, Merchant, Quetta.
(18) Hafiz Syed Ahmad Imam of the Juma Masjid, Quetta.
(19) Hakim Gopal Dass.
(20) Colonel C. F. Peirse.
(21) Khan Bahadur Ain-ud-din Khan, General Merchant, Quetta.
(22) Khan Sahib Abdulla Asghar Ali, General Merchant, Quetta.

No. 598-R.—In exercise of the powers conferred by section 9 (1) of the Quetta Municipal Law, 1896, the Hon'ble the Agent to the Governor General is pleased to appoint the Assistant Political Agent, Quetta, to be Vice-Chairman of the Quetta Municipal Committee during year 1913.

By order,

DENYS BRAY,
First Assistant.

THE HON'BLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Dated Mount Abu, the 24th January 1913.

No. 123-1284.—Rules regulating appointments to Executive and Judicial posts in Ajmer-Merwara are published for general information:—

Resolution by the Government of India in the Home Department, No. 1046—1058 of the 19th August 1910.

The Governor-General in Council has had in consideration the recommendation made by the Royal Commission on Decentralization at the end of paragraph 128 of their report on the subject of framing rules for the recruitment of Provincial Services. The majority of the Commission consider it unnecessary that rules for the recruitment of these services should, as is now the case, require the sanction of the Government of India, and they express the opinion that the functions of that Government should be limited to laying down a few general principles as to eligibility for appointment etc., on which detailed provincial rules would be based.

II.—In the present resolution the Governor-General in Council, proposes to deal only with the Provincial Civil Services (Executive and Judicial). The case of other Provincial Services, will be separately considered.

III.—The present system under which the previous sanction of the Government of India is required to making or altering the rules, for the recruitment of Provincial Civil Services, was introduced in 1892, as the result of the report of the Public Service Commission. The Governor-General in Council has now decided to accept in substance, the recommendation of the Decentralization Commission, and is pleased accordingly to invest Local Governments with the power to make rules for the recruitment of the Provincial Civil Services without the previous sanction of the Government of India, but subject to their general control. The general conditions which should govern such recruitment have been already fully considered in connection with the inquiries made by the Public Service Commission, and the Governor-General in Council, upon a further consideration of the subject, sees no reason to modify the conclusions then arrived at. It will, however, be convenient to re-state then in the present connection, as follows :—

1. The rules must be adapted on the one hand to obtain thoroughly efficient candidates and on the other, to secure the due representation in the Public Service of the different classes of the community.

2. Every candidate for appointment by recruitment, must furnish satisfactory evidence—

   (a) that he is not over 25 years of age, except in the case of Barristers, Advocates or Pleaders appointed to the judicial branch : these excepted cases will be governed by article 51 of the Civil Service Regulations ;

   (b) that he has attained a prescribed preliminary standard of general education to be fixed by Local Governments, with reference to local conditions, the object being to secure men qualified by as high a standard of general education as the conditions and requirements of the Local Administration permit. In particular, qualification in one or more of the Vernacular languages of the province in which he is to be employed is to be insisted on. The Vernacular standard should be a high one, involving a thorough knowledge and ability to read and write the written character with facility ;

   (c) that he is of sound health, good physique, and active habits ;

   (d) that he is of good character.

3. Every person appointed to the Provincial Civil Service by direct recruitment shall be subject to a period of probation or training during which time his appointment will be probationary only, unless in special cases the Local Government declares such probation or training to be unnecessary.

4. The subjects of Native Princes in alliance with His Majesty shall be eligible for appointment, provided they are qualified in other respects.

5. Admission to the Provincial Civil Service should usually be confined to persons who are natives of the province or have definitely settled in it ; in the case of candidates who are not natives of the province recent, residence of at least three years in the province should, as a general rule, be an essential condition of admission. No Barrister, Advocate or Pleader should be appointed as such, unless he has been at least three years actually practising his profession in India and can speak the provincial vernacular.

6. Europeans who are not statutory natives of India shall be eligible for appointment, if qualified according to the above conditions, with the sanction of the Government of India.

7. The Local Government should reserve to itself the right to make promotion to the superior grades of the Provincial Civil Service without regard to seniority, and seniority alone should not give a claim to appointment to the grade of Rs. 300 a month and higher grades.

8. The Government of India retain power in very special cases to make direct appointments to offices in the higher grades of the Provincial Civil Services, and whenever the Government of India exercise this power in the case of Judicial Officers, it will be confined to Barristers, Advocates, or Pleaders of the High Courts who have shown distinguished ability in the exercise of their profession for not less than ten years and have a thorough knowledge of the vernacular.

9. No member of the Provincial Civil Service shall be dismissed otherwise than on the result of a judicial or formal departmental enquiry.

IV.—The Governor-General in Council directs that any change made in the rules from time to time should be forthwith communicated to the Government of India in the Home Department, in order that they may be in a position to exercise effective general control. His Excellency in Council considers it desirable, moreover, that this resolution should be published by the Local Governments and Administrations as part of the respective provincial rules.

Rules made by the Local Administrations.

1. Appointments to all Executive and Judicial posts in Ajmer-Merwara, carrying pay of Rs. 100 and above shall be made :—

(*a*) by direct recruitment, on the nomination of the Local Government;
(*b*) by promotion from the subordinate judicial, clerical, revenue, excise, jail or police establishments; or
(*c*) by promotion of an officer already occupying one of such posts.

2. The qualifications for an appointment by recruitment shall be :—

Appointment by recruitment.

(1) that the candidate is a native of India as defined by 33 Victoria, Chapter III, section 6, or that he is a subject of a Native Prince in alliance with His Majesty; or if he is a European other than a native of India, that the previous sanction of the Government of India has been obtained to his appointment in accordance with the Government of India's (Home Department) Notification No. 22-747, dated the 18th April 1879;
(2) that he is not under 20 or ordinarily over 25 on his last birthday (subject to the provisions of Article 51, Civil Service Regulations);
(3) that he is of sound health and good physique;
(4) that he is of good character;
(5) that he has a thorough knowledge of the vernacular and can read and write Urdu, Hindi and English; and
(6) that he belongs to one of the following classes of persons :—
(*i*) Advocates, Attorneys or Vakils on the rolls of and entitled as such to practice in any High Court; provided that they have actually practised their profession for at least three years in India;
(*ii*) persons who
(*a*) have obtained the degree of Bachelor of Law, Science or Arts of any University or a diploma of the Mayo College, Ajmer, which is recognised as equivalent to such degree;
(*b*) have obtained a certificate of the Examination Board that they have qualified for admission as Vakils of a High Court and have for a period of three years practised as Vakils or as Pleaders in any Courts in Ajmer-Merwara; or
(*iii*) have passed the Ajmer-Merwara Judicial and Revenue Examination by the higher standard, or, subject to the special permission of the Local Government, by the Lower Standard.

3. In making nominations and appointments the Local Government will endeavour to secure the due representation of the different classes of the community and will give preference, in selecting from among qualified candidates, to—

(*a*) Natives of and persons domiciled in Ajmer-Merwara;
(*b*) persons of superior educational attainments, such as graduates of an Indian University, or persons who have passed the Ajmer-Merwara Judicial and Revenue Examination;
(*c*) Members of families of tried loyalty and distinguished service, good social status and influence in the country;
(*d*) Natives of the Rajputana States.

4. Candidates appointed by recruitment shall be considered to be on probation for one year and shall during that period draw such pay as may be fixed by the Local Government. At the end of that period or at any previous time during the period should the report of their probation be unsatisfactory, their further service may be discontinued. Should the report be satisfactory they will be confirmed on its expiration.

Appointment by promotion from subordinate service.

5. Appointments by promotion from the subordinate service shall be by selection on the recommendation of the Commissioner and subject to the approval of the Local Government.

6. Promotion from the subordinate service to one of the posts referred to in Rule I, or from one of such posts to another such post, shall, in no case, be regulated by seniority alone.

7. No officer permanently appointed to a post referred to in Rule I, above, shall be dismissed otherwise than on the result of a judicial or formal departmental enquiry.

By order,

H. WILKINSON,

First Assistant to the Chief Commissioner of Ajmer-Merwara.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 31st January 1913.

No. 865-C. & I.—In exercise of the powers conferred by section 37 of the Indian Factories Act, 1911 (XII of 1911), the Chief Commissioner is pleased to make the following rules for the better control of factories situated within the Province of Delhi :—

RULES.

1. These rules may be cited as the Delhi Factory Rules, 1913.

2. In these rules—

(a) words and expressions which are defined in the Indian Factories Act, 1911, have the same meaning as in the said Act :

(b) "The Act" means the said Act :

(c) "Inspector" means an Inspector appointed under section 4, sub-section (1), of the Act. It includes also the District Magistrate and the Additional Inspector.

Register of factories.

3. The Inspector shall keep a register of factories in form A attached to these rules, and shall furnish a copy thereof to the District Magistrate on the 1st February of each year. He shall also intimate to the District Magistrate at the time they are made all changes in the register which are made in accordance with the two next following rules.

Directions for compiling register of factories.

4. (1) When the Inspector receives notice under section 33 of the Act of a factory being occupied, he shall, if he has not already done so, include such factory in his register.

(2) When the Inspector has reason to believe that any premises, situated within the local limits for which he is appointed and not already registered as a factory, ought to be included in his register, he shall send to the occupier of the premises a notice intimating his intention of placing such premises on his register of factories.

(3) Any person served with a notice under clause (2) above may, within 15 days of the receipt of such notice, forward to the Inspector a statement setting forth his objections to the registration of his premises as a factory. The Inspector shall consider and dispose of such objections, after making such enquiry as he may deem necessary, and shall make up his register of factories accordingly, and shall communicate his decision to the person concerned.

Notice when factory ceases to be occupied.

5. When any premises cease to be occupied as a factory, the occupier may give notice of the fact to the Inspector, who shall, if satisfied that the Act is no longer applicable to such premises, remove them from his register of factories. The Inspector may without such notice of his own motion at any time remove any factory from his register if satisfied that it is no longer used as such :

Provided that seasonal factories shall not be removed from the register if there is a probability of their again starting work within a reasonable time.

Inspection.

6. The Inspector shall be primarily responsible for the administration of the Act within the area for which he is appointed. He shall inspect every factory, other than a seasonal factory, within that area at least twice yearly, and every seasonal factory within that area at least once during each season of work. He shall also make such further inspections as may appear to be necessary to him, or to the authority to whom he is subordinate, in order that he may satisfy himself that the provisions of the Act and of these rules are duly observed.

7. The Inspector shall at each inspection of a factory satisfy himself that the provisions made in the Act and rules to secure the health and safety of the operatives are observed; that the children employed in the factory have been duly certified and the register of children properly maintained; that the hours of employment of women and children and of persons working in shifts are properly recorded : that the periodical stoppages of work and the holidays provided by the Act are granted, and that the limits of hours of work laid down therein are not exceeded : and that the abstract and notice prescribed by section 36 of the Act are duly maintained and affixed. He shall further enquire into the cause of all accidents which have taken place since the last inspection. Finally he shall note how far defects pointed out at previous inspections have been removed and how far orders previously issued have been complied with. Any defects which have come to light at the present inspection as well as any orders passed by him under the Act shall then be recorded. An extract from such record containing the orders of the Inspector and such remarks on defects found to exist as the Inspector may wish to bring to the Manager's notice shall be sent to the Manager, and a copy of the said extract shall be sent to the District Magistrate.

Proviso.—When the inspection is made by the District Magistrate or the Additional Inspector he shall send a copy of the orders and remarks aforesaid to the Inspector appointed under section 4, sub-section (1), of the Act.

8. The Inspector shall keep a register of his inspections of each factory in form G appended, in which he shall record all orders and remarks made by him on each occasion of his inspection.

Duties of Certifying Surgeon or person authorised to exercise his functions.

9. (1) The duties of a Certifying Surgeon, as such, and of a person authorised under section 8 of the Act to exercise his functions, shall comprise the examination of persons desirous of being employed in a factory, and the grant to them of certificates of age and of physical fitness. No fee shall be charged for such examination or for the grant of a certificate in pursuance thereof.

(2) The Certifying Surgeon or person authorised as aforesaid shall fix such place and such times as may be proper for the attendance of persons wishing to obtain certificates of age and physical fitness. Notice of the place and the times thus fixed shall be given to the Managers of factories within the local limits for which he is appointed.

10. (1) Every Certifying Surgeon shall keep a bound book containing forms in foil and counterfoil as in form B attached to these rules. The forms shall be numbered consecutively and shall be printed on cloth-backed paper.

(2) Every certificate granted under section 7 of the Act to a person desirous of being employed in a factory shall be prepared by filling up the foil and counterfoil, on which shall also be impressed the left thumb mark of the person in whose name the certificate is granted.

(3) The Certifying Surgeon shall, when satisfied as to the correctness of the entries made therein, sign the foil and initial the counterfoil, and shall deliver the foil to the person in whose name the certificate is granted. The foil so delivered shall be the certificate granted under section 7 of the Act.

(4) If the Certifying Surgeon refuses to grant to any person a certificate under this rule, no fresh application for a certificate shall be made on behalf of such person until a period of three months has elapsed, unless the Certifying Surgeon otherwise gives permission in writing at the time of refusing to grant the certificate.

Grant of provisional certificates under section 8.

11. Every person authorised under section 8 of the Act to exercise provisionally the functions of a Certifying Surgeon shall grant certificates in the manner provided for in the last foregoing rule. The word "Provisional" shall however be printed or stamped in red ink at the top of each foil and counterfoil.

Grant of duplicate certificates.

12. (1) When a person to whom a certificate under section 7 of the Act has been granted loses such certificate, he may apply to the Certifying Surgeon for a copy of the certificate, and the Certifying Surgeon, after making such enquiry as he deems fit, may grant a duplicate thereof. The word "Duplicate" shall be clearly written in red ink across such certificate and initialled by the Certifying Surgeon. The counterfoil in the bound book of forms shall be similarly marked "Duplicate" and initialled.

(2) For every copy of a certificate granted under clause (1) of this rule, a fee of four annas shall be charged, which shall be credited to Government. The Certifying Surgeon shall maintain a register in form C of all fees paid for the issue of copies of certificates, and shall initial each entry made therein.

(3) No second certificate under section 7 of the Act shall be granted to any person otherwise than in accordance with the provisions of this rule.

13. (1) The Certifying Surgeon shall visit every factory within the local limits for which he is appointed at least once in each quarter the factory is working, and shall give previous notice of his visits. At each of these visits the Manager shall produce before him at such time as the Certifying Surgeon may fix all children employed in the factory, whether actually at work or not, who are not in possession of certificates granted under section 7 of the Act. If any child so employed has been unavoidably prevented from being present at the visit of the Certifying Surgeon, he shall not be further employed at the factory until he has obtained the necessary certificate :

Provided that children employed solely in the places mentioned in section 3, sub-section (2), of the Act need not be produced before the Certifying Surgeon.

(2) The Certifying Surgeon shall personally examine every child, who is in possession of a "Provisional" certificate granted under section 8, and shall, if satisfied as to the correctness of the "Provisional" certificate, countersign the same and return it to its owner.

(3) If on such examination the Certifying Surgeon is of opinion that the person in possession of a "Provisional" certificate granted under section 8 is under the age of nine years or is not fit for employment in a factory, he shall retain the certificate, write on it the word "Cancelled" and sign the same, and shall return the certificate with such remarks, if any, as he may offer to the person who issued it.

Sanitary provisions.

14. (1) In every factory all the inside walls of the rooms and all the ceilings or tops of such rooms (whether such walls, ceilings, or tops be plastered or not), and all the passages and staircases shall be lime-washed at least once in each year, dating from the period when last lime-washed.

(2) The Chief Commissioner may be special order exempt any class of factories or parts thereof from the provisions of this rule, on the ground that the said provisions are not necessary to satisfy the requirements of clause (*a*) of section 9 of the Act as to cleanliness or are, by reason of special circumstances, inapplicable.

15. All the beams, rafters, doors and other wood work in every factory shall be kept in a cleanly state.

16. (1) No Manager of a factory shall cause or suffer any rubbish, filth or débris to be accumulated or to remain on any premises under his control of such a nature or in such a position as that effluvia therefrom can arise within the factory.

(2) All latrines and urinals shall be kept in a sanitary state.

Standards of space.

17. (1) There shall be provided for each person employed in any room of a factory a floor area of at least 36 superficial feet and a breathing area of at least 500 cubic feet.

(2) The Manager of every factory shall maintain a register showing the measurements and cubical contents of each room in the factory, the area of the floor space in each room occupied by machinery or other fixtures, and the area provided for ventilating openings as required by the next following rule.

Standard of ventilation.

18. In every room of factory ventilating openings shall be provided in the proportion of ten square feet for each person employed in such room, and the openings shall be such as to admit of a continued supply of fresh air :

Provided that, subject to the control of the Chief Commissioner, the Inspector may, for reasons to be recorded in writing, relax the conditions of this rule where in his opinion this may be done with due regard to the health of the persons employed in any room.

Latrine accommodation

19. (1) Every factory, which has not been exempted under the proviso to section 13 of the Act, shall be provided with latrine accommodation, which shall be in a place detached from the other factory buildings and on the following scale, *viz*:—

	Seats.
Where the number of operatives does not exceed 50	3
Where the number of operatives exceeds 50, but does not exceed 150 .	4
Where the number of operatives exceeds 150, but does not exceed 200 .	5
Where the number of operatives exceeds 200	1 seat for every 50 or fraction of 50.

(2) If females are employed, separate latrines screened from those for males and marked in the vernacular in conspicuous letters "For females only" shall be provided.

Those for males shall be similarly marked "For men only."

Drinking water.

20. (1) In every factory a supply of water fit for drinking consisting of at least as many gallons per diem as there are persons employed in the factory shall be provided.

(2) Such supply shall be derived either from a public supply of drinking water, or from one or more wells or springs so situated as not to be polluted or contaminated with organic matter or other impurities.

(3) Proper arrangement shall be made for maintaining in drained and cleanly condition the area round the place where the water is distributed.

(4) The water shall be supplied to the operatives free of cost.

21. All belts shall be regularly examined to see that they are kept at proper tension.

Notice of accidents.

22. (1) Notice of accidents resulting in death, or causing such severe injury that there is no reasonable hope that the injured person will be able to return to work within 48 hours, shall be sent by telegraph, or telephone where this is possible, and otherwise by messenger or registered post within 12 hours of the occurrence to—

(*a*) the Inspector ;

(*b*) the District Magistrate.

(2) In case of any accident resulting in death, notice shall also be sent within the same time and by similar agency to the officer in charge of the police station for the area in which the factory is situated.

(3) If the notice is sent by special messenger, it shall be in form D attached to these rules, and if it is sent by telegraph or telephone, it shall be confirmed by a written report in that form.

23. Notice of accidents less serious than those referred to in rule 22, but which nevertheless prevent the injured person from returning to work within 48 hours of the occurrence, shall be sent by post within twenty-four hours of the expiry of that time to the authorities mentioned in rule 22 (1) (*a*) and (*b*) in form D attached to these rules.

24. In every factory where children are employed there shall be correctly kept up to date and written afresh from January 1st, in each year, a Register of Children in form E attached to these rules.

25. In every factory the muster roll shall, in the case of every woman and child, show the time of beginning and ending of each period of employment during the day, and opposite the name of the each child, shall be recorded his number in the Register of Children.

26. In every factory where a child, when at work, carries, instead of his certificate, a token giving reference to the same, such token shall have the number of the child in the Register of Children stamped upon it.

27. In order to enable the Inspector to see that the provisions of the Act for a weekly holiday are observed, the Manager of every factory, in which Sunday is not observed as the weekly holiday, shall keep a register showing the dates, whether Sundays or week days, on which the factory or any department thereof is closed.

Abstract of Act and rules.

28. (1) The abstract of the Act and of these rules required by section 36 of the Act to be affixed shall be, for textile factories, in form F attached to these rules.

(2) The abstract of the Act and rules required by section 36 of the Act to be affixed shall be, for non-textile factories, in a form similar to form F attached to these rules, but with necessary alterations approved by the Inspector.

(3) If the abstract of the Act and rules becomes illegible or defaced, a fresh copy shall be affixed.

Procedure in Appeals

29. (1) An appeal presented under section 50 of the Act shall lie to the Chief Commissioner, and shall be in the form of a memorandum setting forth concisely the grounds of objection to the order and bearing a court-fee stamp in accordance with article 11 of schedule II of the Court-Fees Act and shall be accompanied by a copy of the order appealed against.

(2) On receipt of the memorandum of appeal the appellate authority shall, if it thinks fit, or if the appellant has requested that the appeal should be heard with the aid of assessors, call upon the body, if any, declared to be the body representative of the industry concerned under sub-section (3) of section 50 of the Act, to appoint an assessor within a period of 14 days. If an assessor is nominated by such body, the appellate authority shall appoint a second assessor itself. It shall then fix a date for the hearing of the appeal, and shall give due notice of such date to the appellant and to the Inspector whose order is appealed against and shall call upon the two assessors to appear on such date to assist in the hearing of the appeal.

(3) An assessor appointed in accordance with the provisions of clause (2) shall receive, for the hearing of the appeal, a fee to be fixed by the Chief Commissioner, subject to a maximum of Rs. 50. The fee shall be paid by Government. But where assessors have been appointed at the request of the appellant and the appeal has been decided wholly or partly against him, the appellate authority may direct that the fees of the assessors shall be paid in whole or in part by the appellant.

Manner of service of notices

30. The despatch through the post, under registered cover, of any notice, order or extract of an Inspector's report sent under the Act or under these rules, shall be deemed a sufficient service on the occupier or Manager of the factory of such notice or order or of any directions contained in such extract.

31. Copies of the abstract of the Act and rules can be obtained in the English and Urdu languages from the Inspector at the price of two annas each. Copies of the Act and these rules can also be obtained from him in the English and Urdu languages at the price of four annas each.

FORM A.

REGISTER OF FACTORIES.

Serial No. of factory.	District.	Place.	Class of factory.	Name of factory.	Name of occupier.	Name of Manager.	Hours of starting and stopping work.	Average number of operatives employed.				Whether interval is given after six hours' work, and if so, time and length of interval; or whether factory is worked in accordance with a system of shifts; or whether factory is exempted from interval, and if so, under what provision of section 21.	Whether holiday is invariably given on Sundays, or week days are sometimes substituted; or whether factory is exempted, and if so, under what provision of section 22.	Remarks.
								Adults.		Children.				
								Men.	Women.	Boys.	Girls.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

FORM B.

1. Serial No.__________

   Date__________________

2. Name__________________

3. Father's name__________________

4. Sex and caste or religion__________________

5. Residence__________________

6. Age certified__________________

7. Physical fitness__________________

8. Distinctive marks__________________

Thumb impression.

(Sd.) A. B.,
Initial of Certifying Surgeon.

* * * * * * * * * *

FORM B.

CERTIFICATE.

Serial No.__________

Date__________

I HEREBY certify that I have personally examined (name)__________ son/daughter of __________ (caste, etc.)__________ residing at__________ who is desirous of being employed in a factory, and that his/her age, as nearly as can be ascertained from my examination, is__________years, and that he/she is fit for employment in a factory.

His/Her descriptive marks are____________________

Thumb impression.

(Sd.) A. B.,
Certifying Surgeon.

FORM C.

REGISTER OF FEES PAID FOR THE ISSUE OF DUPLICATE CERTIFICATE UNDER SECTION 7 OF THE FACTORIES ACT.

Date.	Serial No.	Name of person to whom granted.	Initial of Certifying Surgeon.

Paid into Treasury

Date

Signature of Certifying Surgeon

FORM D.

REPORT OF ACCIDENTS.

Dated the 191.

SIR,

I beg hereby to give notice under rule $\frac{22}{23}$ of the Factory Rules that an accident occurred in the factory of at o'clock on causing death / serious injury / slight injury to the persons mentioned below :—

Name.	Caste.	Sex	Age	Nature of injury.

The accident was caused by

The injured persons are under treatment by

(Sd.) A. B.,

Manager.

FORM E.

REGISTER OF CHILDREN.

*Number.	Name.	Father's name.	Sex.	Caste or religion.	Number of certificate.	Date of certificate.	REMARKS.

*NOTE. The number of the token, if any, mentioned in rule 26, will be the same as the number given here.

FORM F.

ABSTRACT OF ACT AND RULES.

The Act.

All persons.

1. No person shall be employed before 5-30 A.M. or after 7 P.M. unless he is employed in a system of shifts approved by the Inspector.

2. There shall be after each six hours of work a stoppage of half an hour during which all work shall be discontinued except by persons employed in a system of shifts approved by the Inspector.

3. No person shall be employed in any factory on a Sunday unless he has had or will have a holiday on one of the three days immediately preceding or succeeding the Sunday.

Exceptions to (1), (2) and (3) –

(*a*) work by the supervising staff—clerks, watchmen or messengers;

(*b*) work in the mechanic shop—the smithy or foundry, the boiler house, the engine-room or power-house or in connection with the mill-gearing, the electric driving or lighting apparatus, mechanical or electrical lifts, or the steam or water pipes or pumps;

(*c*) work on the cleaning of walls, ceilings or other portions of factory buildings, tanks, wells, humidifying or ventilating apparatus, tunnels, blow-room flues or line shaft alleys or of galleries in ginning factories;

(*d*) work by persons engaged in oiling, examining or repair or in supervising or aiding in the oiling examination or repair of any machinery or other thing whatsoever which is necessary for the carrying on of the work in a factory:

Explanation.—Periodical cleaning is not included in the terms "examining" or "repair";

(*e*) work on the processes of packing, bundling or baling of finished articles or the receiving or despatching of goods:

Further exceptions to (1) and (2) –

(*f*) work on sizing, calendering, finishing, sewing and tailoring;

Further exceptions to (1)—

(*g*) work on cloth-printing, bleaching and dyeing.

4. No woman shall work before 5-30 A. M. or after 7 P. M. or for more than eleven hours on any one day.
Women only.

5. No child shall be employed before 5-30 A.M. or after 7 P.M. or for more than seven hours on any one day, and in the case of textile factories, no child shall be employed for more than 6 hours.
Children only.

6. No child shall be employed unless he is over 9 years of age and has obtained a certificate of age and physical fitness.

7. Every child when at work must have in his possession either his certificate or a token giving reference to such certificate.

8. No child shall use or attempt to use as his own a certificate granted to another child.

9. No child shall obtain two certificates under section 7 or section 8 of the Act, but if he loses his certificate, he may apply to the Certifying Surgeon for a duplicate certificate, the fee for which shall be four annas.

10. When a child goes to work in a new factory he must give up his token (if any), but must show his certificate to the Manager of the new factory.

11. No person shall employ or permit to be employed any woman or child in more than one factory on any one day.

The Rules.

1. All factories must be lime washed once in each year, and all wood work kept in a cleanly state.

2. The compound of all factories must be kept clear of all rubbish, filth or debris from which effluvia can arise; and all latrines must be kept in a sanitary condition.

3. For each operative must be provided at least 36 superficial feet of floor area and a breathing area of at least 500 cubic feet. Ventilating openings must be provided in the proportion of ten square feet for each operative.

The Manager of each factory must maintain a register showing the area of ventilating openings, and of floor space occupied by machinery and other fixtures, and also the measurements and cubical contents of each room in his factory.

4. Sufficient latrine accommodation must be provided; that for women being apart from that for men.

5. A supply of pure drinking water consisting of at least as many gallons per diem as there are operatives must be provided, for which no charge shall be made to employés.

6. Serious accidents must be reported within twelve hours of occurrence to the Inspector and the District Magistrate; less serious accidents within 24 hours.

7. Where children are employed, a register of children must be duly maintained, a fresh register being started on January 1st of each year.

In every factory the muster roll shall, in the case of every woman and child, show the time of beginning and ending of each period of employment during the day, and opposite the name of each child shall be recorded his number in the register of children. In every factory where a child when at work carries instead of his certificate a token giving reference to the same, such token shall have the number of the child in the Register of Children stamped upon it.

8. Where Sunday is not observed as a weekly holiday a register shall be maintained showing the dates, whether Sundays or week days, on which the factory or any department thereof is closed.

FORM G.

DIARY OF INSPECTOR.

Date.	Place.	Factories visited or other work done.	Remarks on defects found and directions and orders issued.

The 5th February 1913.

No. 1023-C. & I.—The following returns of wholesale and retail prices current at the head-quarters of the Province of Delhi are published for information :—

Statement showing prices current (wholesale) of food grains, etc., in the mart at the head-quarters of the Delhi Province during the fortnight ending 31st January 1913.

Wholesale prices per maund of $82\frac{2}{7}$ lbs. or 40 seers of 80 tolas each.

Items.	Wholesale price in Rupees. Rs.	A.	P.	REMARKS.
Rice, unhusked	3	0	0	
„ husked	6	0	0	
Wheat, white	3	12	0	
Barley	2	9	0	
Oats	...			
Jowar	2	3	6	
Bajra	2	12	0	
Maize	2	4	0	
Gram	2	7	0	
Arhar Dál	[illegible]	8	0	
Linseed	10	0	0	
Rapeseed (Sarshaf)	6	0	0	
Poppy seed	...			
Til (Jinjili seed)	8	0	0	
Sugar (raw) Gur	4	0	0	
Cotton, cleaned	25	8	0	
Cotton seed	2	8	0	
Ghi	55	0	0	
Flour (wheat)	3	14	6	
Tobacco leaf (dry)	8	0	0	
Turmeric (unground)	11	8	0	
Salt, Sambhar	1	12	0	
Raw hides (cow)	35	0	0	
Bran	2	0	0	
Grass (dry)	1	2	3	
Bhusa, white	1	0	0	
Jowar stalks (dry)	0	14	0	
Kerosine oil (per tin, stating the brand)	2	2	9	
Plough bullocks, per pair	150	0	0	
Sheep, per score	80	0	0	

Retail prices current of food grains, etc., at the head-quarters of Delhi Province at the close of the half-month ending 31st January 1913.

(Seers of 80 tolas only.)

Items.	Amount per Rupee. Srs.	Chts.	REMARKS.
Wheat, white	10	8	
Barley	15	0	
Rice — Best sort	3	0	
Rice — Common sort	6	0	
Jowár (Andropogon sorghum)	17	0	
Bájra (Pennisetum typhoideum)	14	0	
Mandwa (Eleusine Coracana)	...		
Kangni (Setaria Italica)	...		
Gram (Cicer arietinum) (unhusked)	16	0	
Maize	17	0	
Arhar (Cajanus Indicus) (husked) (Dál)	11	0	
Firewood	55	0	
Salt, Sambhar — Wholesale	23	0	
Salt, Sambhar — Retail	22	0	
Gur	9	0	
Cotton (unginned)	3	12	
Bejhar	16	0	

No. 1033-Home.—The services of Mr. W. G. Clarke, Deputy Superintendent of Police Delhi, are replaced at the disposal of the Government of India, with effect from the date on which he may relinquish charge of his duties at Delhi.

II D 2

The 6th February 1913.

No. 1053-Home.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, February 1st, 1913, is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths.			Cause of death.									Infants under one year of age.				
No.	Name of Municipal Town.	Population of 1901.	Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and Chicken-pox.	Males.	Females.	Total.	Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
	Delhi	220,144	92	102	194	84	75	159	...	3	...	101	1	47	...	7	..	21	24	45	51	42

By order,

G. F. DEMONTMORENCY,
Personal Assistant to Chief Commissioner.

CIVIL AND MILITARY STATION, BANGALORE.
Municipal Office.

NOTIFICATION.

The 18th January 1913.

No. 8204.—In exercise of the powers conferred on them by Section 137 (1) (*n*) of the Bangalore Municipal Law, 1897, the Municipal Commission for the Civil and Military Station of Bangalore having made the following Bye-law for the "Regulation of grant of licenses for (1) digging for gravel or sand and (2) brickmaking within the limits of the Civil and Military Station of Bangalore" for use in the said Station and published it under this office Notification No. 6077, dated 12th October 1912, and the same having been confirmed by the Hon'ble the Resident in Mysore as required by Section 139 of the Law, the Bye-law is hereby notified for public information under Section 180 (3) of the said Law:—

CHAPTER III.—SANITATION AND OTHER PURPOSES.

BYE-LAW NO. 23—REGULATION OF GRANT OF LICENSES FOR (1) DIGGING FOR GRAVEL OR SAND AND (2) BRICKMAKING.

Bangalore Municipal Law, Section 137 (1) (*n*).

1. No person shall without a license from the President of the Municipal Commission dig for gravel or sand or for earth for making bricks or quarry stone.

2. A person who has obtained a license for digging or quarrying shall fill in all the pits dug by him and shall be held responsible for properly levelling the site on which he digs or quarries in such a manner that no injury is thereby caused to public works or public health. No digging shall be allowed below the level of the nearest drain.

3. Licensees under this Bye-law shall be granted only to approved applicants on their depositing with the Commission a sum of rupee one for every 100 square feet of the superficial area of the ground covered by the license as security for the proper filling in of the pits dug, and for levelling the ground.

4. In case of failure of a license holder to fill in the pits properly and level the ground to the satisfaction of the Municipal Engineer, the work may be carried out by the Municipality and the cost thereof recovered from the deposit made by the license holder, the balance of which shall also be liable to be forfeited to the Commission. Should the cost exceed the deposit amount, the excess shall be paid by the license holder or recovered from him in the manner provided by the Municipal Law for the recovery of the taxes imposed under that Law.

5. Licenses granted under this Bye-Law for digging or quarrying on Municipal land shall be for the official year, and a fee not exceeding annas 4 per 100 square feet may be charged for digging for gravel or sand and not exceeding annas 2 per 100 square feet for quarrying stone or for digging earth for brickmaking. Licenses for digging or quarrying on private land will be granted free.

6. The President may cancel a license granted under this Bye-law at any time during its currency, for a good and sufficient reason and the license holder shall not be entitled to any compensation therefor.

7. Breach of any of these rules shall render the offender liable on conviction to a fine not exceeding Rs. 50 and to a further fine which may extend to Rs. 5 for every day after such conviction during which the breach continues.

A. R. COX,
President, Municipal Commission,
Civil and Military Station Bangalore.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Calcutta, the 4th February 1913.

No. 3.—Rai Bahadur Rala Ram, I.S.O., Deputy Engineer-in-Chief, Broad Gauge, Eastern Bengal State Railway, is granted, under Articles 233, 260 and 338 of the Civil Service Regulations, combined leave for eight months and 12 days (privilege leave for 2 months and 12 days and furlough for the remaining period) with effect from 3rd March 1913 or such subsequent date as he may be permitted to avail himself of it.

C. A. R. BROWNE, Colonel,
Agent.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 6th February 1913.

No. 4.—Mr. J. P. Williams, Deputy Locomotive Superintendent, North Western Railway, is granted under Articles 233, 246, 260, 304, and 311 (*b*) of the Civil Service Regulations, combined leave for 9 months and 4 days, *viz.*, privilege leave for 1 month and 4 days and furlough on medical certificate for the remaining period with effect from the 6th February 1913.

W. D. WAGHORN, Major, R.E.,
Officiating Agent, North Western Railway.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 79th Battery, Royal Field Artillery, dated at Camp Palipahari, this 29th day of January 1913.

Number, Rank, and Name · Gunner, E. J. Balls (Super. A. Br.)
Age—22 years 6 months.
Height—5 feet 8½ inches.
Colour of—Complexion, fresh; hair, brown; eyes, grey.
Trade—Clerk.

Date of enlistment—30th November 1906.
Place of enlistment—London.
Parish and County in which born—Mile End, Middlesex.
Date of desertion or absence—24th January 1913.
Place of desertion or absence—Kirkee.

W. P. PAYNTER, Captain, R. F. A.,
Commanding 79th Battery, Royal Field Artillery.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Loyal North Lancashire Regiment, dated at Poona, this 27th day of January 1913.

Number, Rank, and Name—9513, Private, Frederick Smithson.
Age—23 years 10 months.
Height—5 feet 6 inches.
Colour of—Complexion, fresh; hair, brown; eyes, blue.
Trade—General Labourer.
Date of enlistment—20th October 1908.
Place of enlistment—London.
Parish and County in which born—Southwark, Surrey.
Date of desertion or absence—27th January 1913.
Place of desertion or absence—Poona.
Marks—F. S. and two stars near left hand. F. S. and two stars near right hand.
Under 5 years' service.

J. H. ANSLEY, Lieut.-Col.,
Commanding 2nd Loyal North Lancashire Regiment.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Loyal North Lancashire Regiment, dated at Poona, this 27th day of January 1913.

Number, Rank and Name—8527, Private, Thomas Broderick.
Age—29 years.
Height—5 feet $6\frac{1}{2}$ inches.
Colour of—Complexion, dark; hair, black; eyes, dark blue.
Trade—Labourer.
Date of enlistment—15th March 1906.
Place of enlistment—Warrington.
Parish and County in which born—St. Helens, Lancashire.
Date of desertion or absence—27th January 1913.
Place of desertion or absence—Poona.
Under 7 years' service.

J. H. ANSLEY, Lieut.-Colonel,
Commanding 2nd Loyal North Lancashire Regiment.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Cameron Highlanders, dated at Bangalore, this 1st day of February 1913.

Number, Rank, and Name—7540, Lance Corporal, Thomas Renton.
Age—25 years.
Height—5 feet 10 inches.
Colour of—Complexion, pale; hair, black; eyes, hazel.
Trade—Clerk.
Date of enlistment—25th June 1906.
Place of enlistment—Edinburgh.
Parish and County in which born—Newington, Edinburgh, Midlothian.
Date of desertion or absence—31st January 1913.
Place of desertion or absence—Bangalore.
Marks—Linear scar, $1\frac{1}{2}''$ long, base left little finger.
Under 7 years' service.

L. O. GRÆME, Major,
Commanding 2nd Battalion, Cameron Highlanders.

Report of a Deserter or Absentee without leave from the 1st Battalion, The Sherwood Foresters, dated at Colaba, Bombay, this 31st day of January 1913.

Number, Rank, and Name—11341, Private, Frederick Stoakes.
Age—21 years 5 months.
Height—5 feet $6\frac{3}{4}$ inches.
Colour of—Complexion, fresh; hair, brown; eyes, grey.
Trade—Clerk.
Date of enlistment—13th May 1913.
Place of enlistment—Derby.
Parish and County in which born—Tuxford, Retford, Nottinghamshire.
Date of desertion or absence—28th January 1913.
Place of desertion or absence—Colaba, Bombay.
Marks—Scar left eyebrow and tip of left thumb. Indistinct tattooing left forearm. Birthmark left side of head.
Under 3 years' service.

W. D. S. BROWNRIGG, Lieut., Adjt. for Colonel,
1st Battalion, The Sherwood Foresters.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909) :—

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the Adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
41—1913	*Re* Vithaldas Soonderdas Thucker	Hindu	No. 21, Girgaum Benaham Lane.	Lately a jewelry and loan broker and now unemployed.	14th	January	1913	15th	January	1913
42—1913	„ Pestonji Bomanji Ghadiali	Parsee	Thakurdwal Road, House No. 249.	Lately coach repairer and now unemployed	„	„	„	14th	„	„
44—1913	„ Purshotum Soobrao Kurnatke	Hindu	Tank Bunder, opposite the market.	Lately a servant in the employ of Venkatesh Soobrao and now unemployed.	„	„	„	„	„	„
45—1913	„ Tuka Natha Rasal and Dadoo Mahadoo Rasal.	„	Parel (B., B. & C. I. Ry. Coy.'s Chawl.)	1st Debtor Boiler Maker and the 2nd Debtor Dyer in the Bombay, Baroda and Central India Railway Company.	15th	„	„	16th	„	„
47—1913	„ Shaik Ismail Shaik Kassam Sarang.	Mahomedan	Tunker Street, new Nagpada.	Engine Driver in the employ of Messrs. Price and Reeves, Contractors.	16th	„	„	„	„	„
48—1913	„ Chand Rehman Pathan	„	No. 15, Surti Nedlu	Extra Fitter	„	„	„	„	„	„
49—1913	„ Jairam Abba Majan *alias* Bhatkar.	Hindu	Tardeo (Chawl No. 613)	Jobber in the Manekji Petit Mills	„	„	„	„	„	„

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909)—*contd.*

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the Adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
50—1913	*Re* Burjorji Sorabji Madan	Parsee	No. 86, Patel Street	Formerly rent farmer and now clerk in the employ of S. C. Wadia.	16th	January	1913	16th	January	1913
43—1913	„ Narotamdas Narandas Seni	Hindu	No. 28-30, Vithalwadi	Lately broker in jewellery and now speculator in Cotton, Jotta, etc.	14th	„	„	17th	„	„
51—1913	„ Ganoo Luxumon Kelkar and Shankar Luxumon Kelkar.	„	Kamatipura 10th Lane	Lately labourers in the employ of Raghunath Govind and now unemployed.	17th	„	„	„	„	„
52—1913	„ Shaik Chand Ameen Pathan	Mahomedan	Byculla	Fitter in the Bombay, Baroda and Central India Railway Company.	„	„	„	„	„	„
54—1913	„ Beharilal Rambildas Marwari	Hindu	2nd Bhoiwada	Formerly carrying on business as cloth merchant at Bombay in partnership with Rambilas *alias* Bilasrai Ram Chander Jugannath Ram Chander and Haribux Nehermal under the name of Jagonnath Haribux and now unemployed.	„	„	„	„	„	„
46—1913	Chandanmal Devidas Barathi and Ganeshlal Chandanmal *alias* Mithalal Barathi.	„	Bhuleshwar	Lately trading in partnership in jewellery in the name of Mithalal Chandanmal and now brokers in jewellery.	15th	„	„	18th	„	„
53—1913	Lakhdir Sonani Sha	„	No. 23, Chinch Bunder	Lately trading in partnership with Meghji Sagun as dealer in grain and now unemployed.	17th	„	„	„	„	„
55—1913	Aaron Ezekiel Oomerdekar	Jewish	Israil Molla, Khadak, Mandvi	Lately Gate-keeper in the Prince's and Victoria Docks and now unemployed.	18th	„	„	„	„	„

56—1913	**Moreshwar Bhugwantrao Talpade**	Hindu	No. 15, Khatarally 1st lane	Government Pensioner	20th	„	„	20th	„	„
57—1913	**Rambilas *alias* Bilasrai Ramchunder Marwari.**	„	2nd Bhoiwada	Formerly carrying on business as cloth merchant in partnership with Jagonnath Ramchunder, Haribux Nehermal and Beharilal Rambilas, under the name of Jugonnath Haribux and lately broker in cloth and now unemployed.	„	„	„	„	„	„
58—1913	Salvadore Sabastian Martin Sequeira.	Eurasian	No. 50 Goa Street, Fort	Telegraphist in the Central Telegraph Office.	21st	„	„	21st	„	„
60—1913	Ganno Babaji Loke	Hindu	Naiyann (Girdharlal Maharaj's Oart.	Muccadum in the employ of the Bombay Dyeing and Manufacturing Company, Ltd.	22nd	„	„	22nd	„	„
61—1913	William Rotchell	European	Mody Bay opposite Oil Tank	Inspector in Water Works, Bombay, Municipality.	„	„	„	„	„	„
62—1913	Jessa *alias* Jussa Purshotum Soni.	Hindu	Bhuleshwar No. 7, Fofalwadi.	Goldsmith	23rd	„	„	23rd	„	„
63—1913	Krishnaji Bhirvaji Bandiwadekar *alias* Bhaiset, Vithal Mahadeo Vengoolekar and Bhimabai widow of Mahadeo Dadoo.	„	Mugbhat	Lately carrying on business in partnership as idol makers and also as show room keepers near ponjrapole and now unemployed.	„	„	„	„	„	„
64—1913	Jose Manuel De Silva	East Indian	Bhandarwada lane, Mahim Bazar Road.	Lately fitter in the Great Indian Peninsula Railway Company and now unemployed.	„	„	„	„	„	„
65—1913	Ballaji *alias* Balla Jivanji Sonkolee.	Hindu	No. 292, Parbhadevi Road	Fitter in the Bombay, Baroda and Central India Railway Company.	„	„	„	24th	„	„
66—1913	Fatey Mahomed Sher Mahomed Pisori.	Mahomedan	Parel (near Great Indian Peninsula Railway's Workshop)	Lately speculator in opium, cotton and silver and now unemployed.	24th	„	„	„	„	„
67—1913	Vinayek Dwarkanath Rane	Hindu	Tribuk Vaidya's Oart, Thakurdwar Road.	Tracer, District Engineer's Office, Great Indian Peninsula Railway, Mazagon.	„	„	„	„	„	„
68—1913	Sasson Eskiel *alias* Ezikiel Bagdadi	Jewish	185, Bellasis Road	Baker	„	„	„	„	„	„

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909)—*concld.*

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the Adjudicaton.		
					Day.	Month.	Year.	Day.	Month.	Year.
59—1913	Jahmandas Mangumal Chandua	Hindu	Barbhai Molla, Nagdevi Street.	Lately petty dealer in milk and now unemployed.	21st	January	1913	25th	January	1913
69—1913	Mahamedally Adumji Dawoodi	Mahomedan	Bhajipala lane	Lately dealer in paints, etc., and now unemployed.	25th	"	"	"	"	"
70—1913	Edoo Rama Limbalkar	Hindu	Mazagon, Matarpahadi Bhajipala Part	Lately contractor for supplying coolies in partnership with Bhiwa Mahadoo and now labourer.	"	"	"	"	"	"
71—1913	Ebram Ganny Halai	Mahomedan	Rangati Molla	Servant in the employ of M. Tyeb Hamid and Company.	28th	"	"	28th	"	"
72—1913	Bapulal Amrutlal Sha	Hindu	No. 1, Khanderao Wadi, Dadisett's Agiary Road.	Lately dealer in copper and brass pots and now unemployed.	"	"		"	"	"
73—1913	Balkrishna Hurgovind Joshi	"	Kanjee Khetsey Building, Kandewadi.	Lately drainage sub-contractor and now unemployed.	29th	"	"	29th	"	
74—1913	Vali Mahomed Currim Memon	Mahomedan	Khoja Street (Bairaga Chawl).	Lately dealer in tanned leather and now unemployed.	"	"	"	"	"	"
75—1913	Pranjiwan Vithal Lohar	Hindu	Kamatipura 14th Lane	Engineer in the Heptoola Nooroodin Factory at Chinchpoogly.	"	"	"	"	"	"
76—1913	Vishandas Gopaldas Mooltanis	"	Vithulwadi	Formerly student and now unemployed	"	"	"	"	"	"
77—1913	Deoji Bharoo Sha	"	Dana Bunder	Formerly dealer in grain in partnership with Monsy Rajoo and Kanjee Tejsy in the name of Monsy Rajoo & Co., latterly with Sewraj Ghella and Ramji Kooverji in the name of Sewraj Ghella & Co., lately with Deoraj Koorpal, Tejoo Kurman and Vijpar Kurman in the name of Deoraj Koorpal & Co., and now servant in the employ of Chapsy Dhupoo & Co.	"	"	"	"	"	"

78—1913	Abdul Rehman Abdul Karim Hindustani.	Mahomedan	No. 39, Teligully Bhendy Bazar.	Lately baker and now unemployed	„	„	„	„	„	„
80—1913	Harischandra Bapooset Koobal	Hindu	Mohim	Goldsmith	30th	„	„	30th	„	„
79—1913	Paulo Anacleto Pereira *alias* Paulo Pereira.	East Indian	No. 800, Portuguese Church Cross lane, Dadar.	Lately clerk to Messrs. Staffed & Co., and now unemployed.	„	„	„	„	„	„
81—1913	Bagmul Kritmal Marwaree	Hindu	Anantwadi, Kalbadevi	Broker of cotton, linseed, silver, etc.	31st	„	„	31st	„	„
82—1913	John Wesley Hillier	European	Watson's Hotel, Fort	Lately carrying on business as General Agent under the name of J. W. Hillier & Co., and now unemployed.	„	„	„	„	„	„

Orders in the matters of the above-named Debtors' Petitions, that the said Debtors have been adjudged insolvents and that the real and personal estate and effects of the said insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT;

Fort, Bombay this 1st day of February 1913.

R. B. PATEL,

Chief Clerk.

THE CHIEF COMMISSIONER OF ASSAM, REVENUE DEPARTMENT.

NOTIFICATION.

Shillong, the 6th January 1913.

No. 40-R.—The following is published for general information with reference to section 42 of the Land Acquisition Act, I of 1894 :—

AGREEMENT.

Memorandum of Agreement made this 20th day of August 1912 between the India General Navigation and Railway Company, Limited, and the Rivers Steam Navigation Company, Limited, Companies (registered under the Indian Companies Act, 1892) and having their respective registered offices at Orient House, New Broad Street, London, and at Winchester House, Old Broad Street, London, (hereinafter called the Companies), of the one part and the Secretary of State for India in Council (hereinafter called the Secretary of State) of the other part.

Whereas for the purpose of the construction of a permanent steamer ghat land, etc., the Companies have applied to the Hon'ble the Chief Commissioner of Assam for the acquisition under the provisions of the Land Acquisition Act, 1894, of the piece or parcel of land containing 3 bighas 17 cottahs and 8 chhataks or thereabouts, situate in the village of Kholacherra on Kusiarkul in the district of Sylhet and more particularly described in the schedule hereto and delineated in the plan hereunto annexed ;

And whereas the said the Hon'ble the Chief Commissioner of Assam, being satisfied by an enquiry held under section 40 of the said Act that the proposed acquisition is needed for the aforesaid purpose and that the said work is likely to prove useful to the public, has consented to acquire on behalf of the Companies the piece or parcel of land hereinbefore described;

And whereas the said the Hon'ble the Chief Commissioner of Assam has required the Companies under the provisions of Section 41 of the abovementioned Act to enter into the agreement with the Secretary of State hereinafter contained; Now this Indenture witnesseth that it is hereby agreed and declared as follows :—

1. On demand the Companies shall and will pay to the said the Hon'ble the Chief Commissioner of Assam all and every compensation in respect of the said land tendered, paid or awarded or to be tendered, paid or awarded, by the Collector under the Land Acquisition Act, 1894, or by the Court to which a reference under Part III of the said Act may be made, or by the Court or Courts to which an appeal from the award of the said Court may be preferred, and all costs, charges and expenses of the proceedings in the aforesaid Courts, or otherwise incidental to the proposed acquisition or payable in respect thereof under the provisions of the said Act.

2. On demand made by the said Collector the obligations of the Companies under the last preceding clause not being thereby limited, the Companies shall and will deposit with the said Collector such sum or sums of money as in his discretion the said Collector may in anticipation estimate to be necessary for the purposes mentioned in the last preceding clause.

3. On payment by the Companies of all demands under the foregoing first clause, or in the discretion of the said the Hon'ble the Chief Commissioner of Assam (on deposit by the Companies of all estimated amounts as provided in the 2nd clause), but not before possession shall have been taken under the provisions of the abovementioned Act, the Secretary of State shall make over possession of the said land to the Companies and shall execute and do all such acts and deeds as may be necessary and proper for effectually vesting the same in the Companies.

4. The said land shall be held by the Companies for the purpose of a permanent steamer ghat land, etc., as is hereinbefore mentioned and without the sanction in writing of the said the Hon'ble the Chief Commissioner of Assam first had and obtained for no other purpose whatsoever.

5. The said permanent steamer ghat land, etc., shall be completed (and fully equipped in all respects ready for use) within one year from the date on which possession of the said land shall have been given to the Companies.

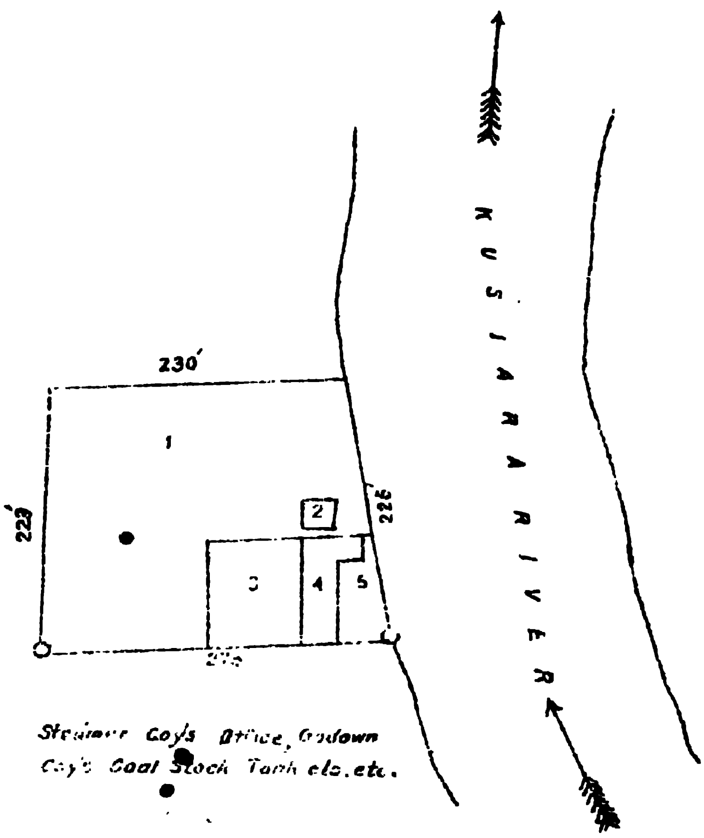
6. Should the said permanent steamer ghat land, etc., not be completed (and fully equipped in all respects ready for use, within the period stated in the last preceding clause or within such further period as in its discretion may be prescribed or allowed the said the Hon'ble the Chief Commissioner of Assam, or should the said land at any time thereafter cease for a period of twelve consecutive months, to be held, and used, or cease to be required for the purpose or purposes provided for in the foregoing fourth clause, then and in any such case, the said Government may summarily re-enter upon and take possession of the said land and thereupon the interest of the Companies in the said land shall absolutely cease and determine.

Pargona Kushier Kool

Village Kholacherra

District Sylhet

Scale 32 Inch = 1 Mile.



LAND REQUIRED

		Measurement in Bigás		
		B	K	CH
1	Paddy Land	3	1	9
2	Shop		1	1
3 5	B.C. Roy's Mals Godown		15	9
4	and Land under Fence			
	River			
	Total	3	19	3

Three Bigás nineteen Kattas Three Chhataks

D. O. Shillong R. S. No. 597 of 1912.

7. On taking such possession the said Government may sell or otherwise deal with the said land as it may think proper. Should the said Government sell the said land, the said Government after deducting the expenses incurred in connection with the said taking of possession and with such sale shall pay the proceeds to the Companies. Should the said Government, on taking possession, decide not to sell the land, it shall repay to the Companies all sums received from the Companies in respect of all and every compensation as provided in the foregoing first clause (less the statutory allowance of 15 per cent.) but will not repay any sums paid and received on account of costs, charges and expenses.

8. The public shall be entitled to use the said land on the following terms, embarkation and disembarkation of passengers.

9. Should any dispute or difference arise touching or concerning the subject-matter of this agreement, any covenant, clause or thing herein contained, the same shall be referred to the said the Hon'ble the Chief Commissioner of Assam, and the opinion and decision of the said Government upon such dispute or difference shall be final and conclusive and binding on the parties hereto.

In witness whereof the India General Navigation and Railway Company, Limited, and the Rivers Steam Navigation Company, Limited, have caused their common seals to be affixed and the Secretary of State for India in Council hath hereunto set his hand and seal, the day and year first above written.

The common seals of the abovenamed India General Navigation and Railway Company, Limited, and the Rivers Steam Navigation Company, Limited, were hereto affixed in the presence of—

J. ERNEST WARD,
Assistant, India General Navigation and Railway Company, Limited.

Witness.

P. S. BARRET,
Assistant, Macneill and Company.

Witness.

SYAM CHAND BASAK,
Head Assistant.

Witness.

ISHAN CHANDRA PAL,
Assistant.

Witness.

p. p. KILBURN & Co.,

W. D. STEVEN,
Managing Agents, India General Navigation and Railway Company, Limited.

MACNEILL & Co.,
Agents, Rivers Steam Navigation Company, Limited.

W. M. KENNEDY,
Second Secretary to the Chief Commissioner of Assam.

SCHEDULE HEREINBEFORE REFERRED TO.

A piece or parcel of land appertaining to the following mahals, *viz.*, (1) No. 14848—159, Ramjivan Bishnu, (2) No. 14842—153, Kesarmahomed Golmohomed, (3) No. 14816—172, Gangahari, and (4) No. 14784—95, Dedarmohomed, of mouza Khalacherra and bounded as follows, namely :—

on the North by house of one Kamini,
on the South by the steamer godown,
on the East by slope of the Kusiara river, and
on the West by lands belonging to one Rajendra and Ramani Babus and others ;

and containing by a measurement an area of 3 bighas 17 cottahs and 8 chhataks, equivalent to one acre one rood four poles and twenty-nine square yards, and delineated in the plan annexed and marked with the letter A.

p.p. KILBURN & Co.,

W. D. STEVEN,
Managing Agents, India General Navigation and Railway Company, Limited.

MACNEILL & Co.,

J. TAYLOR,
Agents, Rivers Steam Navigation Company, Limited.

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 30th January 1913.

No. 2.—Whereas it appears to the Hon'ble the Resident in Mysore that land is required for a public purpose, namely for a cemetery.

It is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of section 6 of Act I of 1894 as applied to the Civil and Military Station of Bangalore, and under section 7 of the said Act, the Collector of the Civil and Military Station is hereby directed to take order for the acquisition of the said land.

Specification of land.

Where situated.	Name of owner.	Description of land.	Area.	Boundaries.				Remarks.
				North.	Eas .	South.	West.	
Akkithimmanhalli, Civil and Military Station, Bangalore.	Ramakka and Son Ramakrishna.	S. No. $\frac{50}{1}$, Dry land.	Acres. 2 Guntas. 6	European Cemetery.	Part of S. No. 50—2.	Andugodi limits.	S. No. 49 and cart track.	A plan of the land can be seen in the office of the Collector, Civil and Military Station of Bangalore.
	Buthappa.	S. No. $\frac{50}{2}$, Dry land.	Garden Acres. 0, 2 — 3 Gunta. 37, 12 — 9	European Cemetery.	Cemetery.	Andugodi limits.	S. No. 50—1.	

The 31st January 1913.

No. 3.—The Resident in Mysore is pleased to direct that the following additions be made in the rules issued with his Notification No. 48, dated the 27th June 1912, for the grant of licenses for the sale of spirits, fermented liquors and intoxicating drugs in the Civil and Military Station of Bangalore:—

Add the the following to rule 3 :—

"(19) License for the possession of toddy by persons using it in the manufacture of bread—Free of fee."

2. The annexed form of license (Bakery Toddy License) will be addded as form 19 of the forms appended to the rules referred to io the preceding paragraph.

FORM 19. **Free.**

BAKE Y TODDY LICENSE.

License for the possession of toddy by persons using it in the manufacture of bread.

I   , Collector of the Civil and Military Station, Bangalore, hereby license you   , residing at   to possess fresh fermented toddy in quantities not exceeding   gallons at a time purchased from toddy shop No.   for use in the manufacture of bread in premises No.   , from the 1st day of   191 , to the day of   191 , subject to the following conditions and stipulations to be observed by you, the said

Conditions.

(1) This license extends only to the possession for use in the manufacture of bread of fresh fermented toddy in quantities not exceeding gallons at a time obtained by you from the shop aforesaid.

(2) The toddy obtained by you under this license shall not be sold or utilised otherwise than in the manufacture of bread, nor shall it be transferred to any other baker.

(3) As only fresh fermented toddy is suitable for the manufacture of bread, no stale toddy can be retained in the premises used for the manufacture of bread, under this license.

Any toddy which you may not use in the manufacture of bread must be destroyed before it becomes stale.

(4) The general transport permit granted to you along with this license shall be carried with every consignment of toddy obtained and transported by you from the licensed shop specified above.

(5) The premises used for the manufacture of bread shall be open to inspection by any Excise Officer not below the rank of Sub-Inspector and you shall be bound to furnish the Superintendent of Excise with such information regarding the quantity of toddy used in such manufacture as may be required by him.

(6) You shall also, if the Collector shall so order, maintain correct accounts showing day by day, the quantity of toddy received by you, the quantity used in the manufacture of bread, the quantity of flour operated upon, the quantity of bread outturned and the quantity of toddy remaining unspent at the end of each day, or such other particulars as the Collector may from time to time prescribe.

(7) You shall, at your cost, maintain intact an inspection note book with pages numbered consecutively, so that officers who may inspect the bakery may enter their remarks therein. The note book shall be handed over to the Superintendent of Excise or any officer authorised by him to receive it at any time, at such officer's request on receipt being given therefor.

(8) Any contravention of the above conditions will render you liable to a penalty not exceeding Rs. 20 or forfeiture of this license at the discretion of the Collector.

(9) The imposition of a fine or the cancellation of the license under the last preceding clause shall not be held to prevent your being prosecuted for any offence which may have been committed against provisions of the Excise Act, XII of 1896 or other law for the time being in force in this Station and relating to the Excise Revenue.

(10) This license may be revoked by the Collector without assigning any cause whatever on giving 15 days notice of such revocation.

Dated the day of 191 .

Collector.

Note.—This license is annual and a fresh one should be issued if the source of supply is altered.

COORG AND MYSORE RIFLES.

LEAVE.

The 1st February 1913.

No. 4.—Captain Percy Glover Tipping is granted leave for nine months out of India with effect from the 1st of March or date of departure.

P. B. WARBURTON,
First Assistant Resident.

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 29th January 1913.

No. 461-T.—Mr. A. J. E. Falloon, Deputy Superintendent (Traffic), 2nd class, pay Rs. 250—325, is granted privilege leave for forty days, with effect from the 4th December 1912.

Mr. T. Lucas, Telegraph Master, pay Rs. 220—250, is appointed to officiate as Deputy Superintendent (Traffic), 2nd class, during the absence on privilege leave of Mr. A. J. E. Falloon.

This cancels this Department Notification No. 203-T., dated the 14th January 1913.

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

The 30th January 1913.

No. 459-T.—Reports of opening and closing of offices received during the period 15th January 1913 to 28th January 1913 :—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Akola Post	Central Provinces	15th January 1913	Opened.
Akyab Bazar	Burma	13th „ 1913	„
Amta	Bengal	2nd „ 1913	„
Deorhi Champanagar	Ditto	24th „ 1913	„
Kottur	Madras Presidency	23rd „ 1913	„
Minhla (Tharrawaddy)	Burma	13th „ 1913	„
Ponnagyun	Ditto	20th „ 1913	„
Selu	Hyderabad State	16th „ 1913	„

The following alterations in the names of Government Telegraph Offices are notified :—

"Adamabad (Drug)" instead of "Adamabad."
"Madhopur, Punjab" „ „ "Madhopur."

	Railway Telegraph Office.		
Sarishadi	Assam-Bengal Railway	1st January 1913	Opened.

The following alteration in the name of a Railway Telegraph office is notified :—

On the East Indian Railway.

"Dhand" . . instead of "Dhond."

E. L. BAGSHAWE,
for Director, Traffic Branch.

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Mr. Karl Hiersemann }
Messrs. R. Friedlander & Sohn, Berlin W. N. Carlstrasse, 11.
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Annual Statement of the Seaborne Trade and Navigation of British India with the British Empire and Foreign Countries. Forty-sixth issue. Volume I. Foolscap. Board Rs 3 or 4s 6d. (1ia.)

Burma Rice by Frederick Noel-Paton. Super Royal 8vo. Paper cover. 8a or 9d (8a.)

Seaborne Trade and Navigation Accounts of British India for the month of December 1912, No. 9. Royal 8vo. Stitched. 8a or 9d. (2a.)

Accounts relating to the Trade carried by Rail and River in India in the quarter ending June 1912, compared with the corresponding periods of the years 1910 and 1911, No. 1 of 1912-13. Foolscap Paper cover. 8a. or 9d. (2a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in November 1912. Royal 8vo. Stitched. 2a. or 2d. (1a.)

Accounts of the External Trade of British India for the month of October 1912. Royal 8vo. Stitched. 8a. or 9d. (2a.)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Catalogue of the Photographic Collection at the Forest Research Institute, Dehra Dun, India (up to date 1st November 1911). Royal 8vo. Board. Re 1 4a or 1s 11d. (1a.)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1912. Royal 8vo Board. Re 1 or 1s. 6d (4a.)

The Indian Forest Records, Vol. IV, Part I, Note on the Distillation and Composition of Turpentine Oil from the Chir Resin and the Clarification of Indian Resin by Puran Singh, F.C.S. Royal 8vo Paper cover 9a. or 10d. (2a.)

Proceedings of the Sixth Conference of Registrars of Co-operative Credit Societies with Appendix, October 1912. Foolscap Paper cover. 10a. or 1s (3a.)

The Indian Forest Records, Vol. IV, Part II, on some new and other species of Hymenoptera in the Collection of the Zoological Branch of the Forest Research Institute, Dehra Dun, by P. Cameron, Esq. Royal 8vo Paper cover. [illegible] 5d (1a.)

The Indian Forest Records, Vol. IV, Part III, Useful Exotics in Indian Forests, No. (Prosopis Juliflora D. C.) by R. S. Hole, F.C.H., F.L.S., F.E.S. Royal 8vo. Paper cover. 4a. or 5d. (1a.)

The Indian Forest Records Vol. IV, Part IV. On Al Bizzia Lathamii by R. S. Hole, F.C.H., F.L.S., F.E.S. Royal 8vo Paper cover. 3a or 4d. (1a.)

The Indian Forest Records, Vol. IV, Part V. Note on the utilization of Bamboo for the manufacture of Paper pulp by R. S. Pearson, I.F.S., F.L.S. Royal 8vo Board. Rs 2 6a or 3s 7d

FOREIGN DEPARTMENT.

Report on the Administration of Ajmer-Merwara for 1911-12. Foolscap. Board. Rs. 2 or 3s. (4a.)

The Quarterly List of the Foreign Department, No. 25, corrected up to the 1st January 1913. Super Royal 8vo. Paper cover. Rs 2 8a. or 3s. 9d. (4a.)

Report on Sanitation, Dispensaries, and Jails in Rajputana for 1911, and on Vaccination for the year 1911-12. Foolscap Board Rs. 2 8a or 3s. 9d (5a.)

Administration of the Baluchistan Agency for 1911-12. Foolscap Board. Rs. 4 or 6s (5a.)

PUBLIC WORKS DEPARTMENT.

Annual Report of Architectural work in India for the year 1911-12. Foolscap. Paper cover. Rs. 3 or 4s 6d (5a.)

ARMY DEPARTMENT.

The Quarterly Indian Army List for January 1913. Royal 8vo. Paper cover. Rs. 2 12a. or 3s. 6d. (9a.)

Manual of Physical Training for the Indian Army, 1911, in Hindi. Royal 16mo. Paper cover. 3a or 3d (1a.)

OTHER LOCAL GOVERNMENTS.

Annual Report of the Archæological Survey of India, Frontier Circle, for 1911-12. Foolscap Board Re 1 6a or 1s. 10d. (2a.)

Report on the Administration of the Civil and Military Station of Bangalore for the year 1911-12. Foolscap Limp 8a or [illegible] (2a.)

LIST OF BOOKS PUBLISHED FROM JULY TO DECEMBER 1912.

LEGISLATIVE DEPARTMENT.

Act I of 1912, Indian Stamp Amendment. Urdu and Hindi. 3p. (1a.)

Act II of 1912, Co-operative Credit Societies. Urdu and Hindi. 1a. (1a.)

Act III of 1912, Indian Post Office Amendment. Urdu and Hindi [illegible] (1a.)

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. Urdu [illegible] (1a.)

Act I of 1871. Cattle Trespass as modified to 1st May 1910. Urdu. 1a 6p. (1a.)

Act IV of 1912 (Lunacy) in Urdu and Hindi [illegible] (1a.) each.

Act V of 1912, Provident Societies, in Urdu and Hindi. 6p. (1a.) each

Act I of 1870, Cattle Trespass as modified to 1st May 1910, in Urdu. 1a. 6p. (1a.)

Act XV of 1872. Indian Christian Marriages as modified to 1st December 1904. Urdu. [illegible] 9p. (1a. 6p.)

A Digest of Indian Law Cases, Vol. III (J to M). Edition 1912. Royal 8vo. Cloth. Rs. 10 or 15s. [illegible]

List No. I of 1912, dated 30th June 1912, of Addenda et Corrigenda to List of General Rules and Orders. 4a 6p. (1a.)

A Digest of Indian Law Cases, Vol. IV (N to R). Edition 1912. Rs. 9 (14a.)

Act 6 of 1912, in Urdu and Hindi. 1a. 3p. (1a.)

Act 8 of 1912, in Urdu and Hindi. 3p. (1a.)

Act 13 of 1912, in Urdu and Hindi. 3p. (1a.)

HOME DEPARTMENT.

The Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 21, corrected to 1st July 1912. Royal 8vo. Board. [illegible]

Quarterly List of Officers in the Departments of the Government of India, July to September 1912. Foolscap. Paper cover. [illegible] (1a.)

Quarterly List of Officers in the Departments of the Government of India, October to December 1912. [illegible]

DEPARTMENT OF EDUCATION

General Instructions for Pilgrims to the Hedjaz, and a Manual for the guidance of officers and others concerned in Red Sea Pilgrim Traffic. Royal 8vo. Paper cover. [illegible] (2a.)

Selections from the Records of the Government of India, Department of Education. No. CCCCXLVIII—Papers regarding the Educational Conference, Allahabad, February 1911. Foolscap Board Rs 1-8 or 2s. 3d. (6a.)

The Conference of Orientalists including Museums and Archæology Conference held at Simla, July 1911. Foolscap. Board. Re. 1 or 1s. 6d. (6a.)

Paludism, being the Transactions of the Committee for the study of Malaria in India. No. 4. March 1912. Royal 8vo. Paper cover. Rs. 2 or 3s.

Scientific Memoirs by officers of the Medical and Sanitary Departments of the Government of India :—

A Streptothrix isolated from the Spleen of a Leper by Major W. G. Liston, M.D., D.P.H., I.M.S., and Captain T. S. B. Williams, I.M.S., New Series. No. 51. Super Royal 8vo. Board. 11a. or 1s. 4d. (3a.)

Dysentery in Hazaribagh Central Jail, January 1910—March 1911, being the report of an enquiry carried out by Captain R. T. Wells, M.A., M.B., I.M.S. New Series. No. 52. Super Royal 8vo. Board. Rs. 1-12 or 2s. 9d. (4a.)

The Development of the Parasite of Indian Kala-Azar by Captain W. S. Patton, M.B., I.M.S., New Series. No. 53. Super Royal 8vo. Board. 12a. or 1s. 2d. (4a.)

Paludism, being the Transactions of the Committee for the study of Malaria in India No. 5. September 1912. Royal 8vo. Paper cover. Rs. 2 or 3s.

FOREIGN DEPARTMENT.

The Official History of the Delhi Durbar. 1902-03. Special Edition *de luxe*. Original price Rs. 157 reduced to Rs. 52-8-0 (including packing and postage). **Ordinary Edition, original price** Rs. 31-8-0 reduced to Rs. 10-12 (including packing and postage).

Report on the working of the Dispensaries, Jail Hospitals, on Vaccination and on the Registration of Vital Statistics in the Central India Agency for 1911. Foolscap. Board. Re. 1 or 1s. 6d. (3a.)

The Quarterly List of the Foreign Department No. 23. Corrected up to the 1st July 1912. Super Royal 8vo. Paper cover. Rs. 2-8 or 3s. 9d. (4a.)

The Quarterly List of the Foreign Department No. 24. Corrected up to the 1st October 1912. Super Royal 8vo. Paper cover. Rs. 2-8 or 3s. 9d. (4a.)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th May, June and July 1912. Royal 8vo. Paper cover. 4a. or 5d. (2a.) each.

COMMERCIAL INTELLIGENCE DEPARTMENT.

Statistics of British India (with statistics, where available relating to certain Native States) for 1910-11 and preceding years. Part VI, Administrative and Judicial including statistics relating to Administrative Divisions, Civil and Criminal Justice, Registration, Police, Jails, etc. Fifth issue. Foolscap. Board. Re. 1 or 1s. 6d. (6a.)

Sea-borne Trade and Navigation Accounts for British India for the months of May, June and July 1912. Nos. 2, 3 and 4 of 1912-13. Royal 8vo. Stitched 8a. or 9d. (2a.) each.

Review of the Trade of India in 1911-12. Foolscap. Paper cover. 8a. or 9d. (3a.)

Statistics of British India for 1910-11 and preceding years. Part VIII, Local Funds including statistics relating to Municipalities, Local Boards and Port Trusts. Fifth issue. Foolscap. Board. Re. 1 or 1s. 6d. (4a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in May 1912. Royal 8vo. Stitched. 2a. or 2d. (2a.)

Statistics of British India with Statistics, where available, relating to certain Native States, for 1910-11 and preceding years. Part I Industrial including Statistics relating to Factories, Mills, Mines, etc. Foolscap. Board. Re. 1 or 1s. 6d. (4a.)

Accounts of the external Land Trade of British India for the three months April, May, June, July, August and September 1912. Royal 8vo. Stitched. 8a. or (2a.) each.

Note on the Production of Tea in India in the year 1911. Foolscap. Paper cover. 8a. or 9d. (1a.)

Note on the Production and Consumption of Coal in India up to the year 1911. Foolscap. Paper cover. 8a. or 9d. (2a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in July 1912. Royal 8vo. Stitched. 2a. or 2d. (2a.)

Variations in Indian Price Levels from 1861 to 1911 expressed in India Number. Foolscap. Limp cover. 12a. or 1s. (3a.)

Statistics of British India for 1910-11 and preceding years, Part V, Area, Population and Public Health. Foolscap. Board. Re. 1 or 1s. 6d. (4a.)

Area and Yield of certain Principal Crops in India, 14th issue. Foolscap. Paper cover. 5a. or 6d. (2a.)

Seaborne Trade and Navigation Accounts for British India for the month of September 1912. No 6. 8a. (2a.)

Statistics of Cotton Spinning and Weaving in the Indian Mills in August 1912. 2a. or 2d. (2a.)

ARMY DEPARTMENT.

The Quarterly Indian Army List for July 1, 1912. Royal 8vo. Paper cover. Rs. 2-12 or 4s. 6d. (1a.)

Army Tables of Engineer Units, 1912. Royal 8vo. Board. Rs. 1-12 or 2s 9d. (5a.)

Appendices to India Army Budget Estimate for the year 1912-13 March 26th, 1912. Foolscap. Limp. Rs 2-8 or 3s. 9d. (8a.)

Sword Instruction, Mountain Artillery, 1912. Royal 16mo. Paper cover. 1a. (1a.)

Appendices to the India Army Budget Estimate for 1912-13. Foolscap. Limp. Rs. 2-8 or 3s. 9d. (8a.)

RAILWAY BOARD.

History of Services of the Officers of the Engineer and State Railway Revenue Establishments. Corrected to 1st July 1912. Royal 8vo. Board. Rs. 2-8 or 3s. 9d. (5a.)

Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways corrected up to 30th June 1912. Royal 8vo. Paper cover. Re. 1 or 1s. 6d. (2a.)

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Administration Report of the Jails of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 1a. or 1d. (2a.)

Annual Report of Dispensaries in the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 8a. or 8d. (2a.)

Note on the Stamp returns of the North-West Frontier Province for 1911-12. Foolscap. Paper cover. 5a. or 5d. (2a.)

Revenue Report of the Canals in the North-West Frontier Province for the Triennial Period 1908-09 to 1910-11. Foolscap. Limp cover. 12a. or 1s. (2a.)

Report on the Sanitary Administration of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 5a. or 5d. (2a.)

Report on Vaccination in the North-West Frontier Province for 1911-12. Foolscap. Board. 8a. 6p. or eight and half pence (2a.)

Report on the External Land Trade of the North-West Frontier Province for the year 1911-12. Foolscap. Paper cover. Rs. 2-14 or 3s. 10d. (3a.)

Brief Note on Income Tax Operations in the North-West Frontier for the year 1911-12. Foolscap. Paper cover. 1a. or 1d. (1a.)

Report on the Civil Veterinary Department, North-West Frontier Province, for the year 1911-12. Foolscap. Paper cover. Re. 1-1 or 1s. (2a.)

Records of Fort St. George Diary and Consultation Book of 1680-1681 (26th January 1680—10th January 1681). Foolscap. Board. Re. 1 or 1s. 6d. (4a.)

Annual Administration Report of the Public Works Department, North-West Frontier Province, for 1911-12. Re. 1 (2a.)

Annual Report of the Post Offices of India for the year 1911-12. Re. 1 (3a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise and Civil Engineering—

Section IX, Railways, 5th Edition. Revised by F. G. Royal Dawson, 1908. Rs. 4-4.
Section V, Manual of Estimating, 7th Edition, 1908. (Reprint.) Rs. 3-12.

Thomason College Calendar for 1908. Rs. 5-2.

Examination question papers of the Thomason College Civil Engineer Class and Upper Subordinate Class Entrance Examination and the 4th grade P. W. Accounts Examination from 1905-1909 published by the Newul Kishore Press, Lucknow. Rs. 1-4.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. VI. Nos. 11-12 (Jatu Glossary) at Rs. 2.

Journal and Proceedings, Vol. VII. Nos. 1-8 at Rs. 2.

Memoirs, Vol. III, No. 1. Ramacarita by Sandhyakara Nandi, Edited by Mahamahopadhyaya Haraprasad Shastri at Rs. 2.

Memoirs, Vol. III, No. 2. An alchemical compilation of the thirteenth century A.D. by Mr. H. E. Stapleton, B.A., at Re. 1.

Memoirs, Vol. III, No. 3. The Journal of Major James Rennell by Mr. T. H. D. LaTouche at Rs. 4.

Memoirs, Vol. III, No. 4. Lisu (Yawyin) tribes of the Burma-China Frontier by Messrs. A. Rose and Coggin Brown at Rs. 3.

Memoirs, Vol. IV, No. 1. Sanskrit Tibetan Vocabulary by Alexander Csoma de Koros. Edited by Dr. E. Denison Ross and Satis Chandra Vidyabhusana at Rs. 5.

BIBLIOTHECA INDICA.

Memoirs of Tahmasp. By Lieutenant-Colonel D. C. Phillott at Re. 1.

Kiranavali. Fasc. 1-2 by M. M. Shib Nath Sarvabhauma at As. 10 each.

Tattacintamoni Diditi Vivrity, Vol. 1. Fasc. 2-5, by Kamikha Nath Tarkabagis at As. 10 each.

Tattacintamoni Diditi Vivrity, Vol. 2. Fasc. 1, by M. M. Jadunath Sarvabhauma at As. 10 each.

Tattacintamoni Diditi Prokas. Fasc. 3, 4, by Guru Charan Tarkadarsantirtha at As. 10 each.

Nyaya Vartika Tatparya Parisudhi. Fasc. 1-2, by Vindeshwari Deebe and Lakhnan Shastri at As. 10 each.

Mugdhabodh Vayakarane. Fasc. 1-3, by Pandit Ajit Nath Nyayaratna and Siva Narain Siromani at As. 10 each.

Anuman Didhiti Prasarini. Fasc. 1-2, by Pandit Prasanna Kumar Tarkavidi at As. 10 each.

Avadhan Kalpalata, Vol. I. Fasc. 9 Vol. Fasc. 9-10 by Sarat Chander Rai Bahadur at Re. 1 each.

Vidhan Parijat, Vol. 2. Fasc. 5, by Pandit Taraprasanna Vidyaratna at Rs. 1-4.

Faras Nama of Zabardast Khan by Lieutenant-Colonel D. C. Phillott at Re. 1.

Faras Nama of Hakimi Khan by Lieutenant-Colonel D. C. Phillott at Re. 1.

Tirthacintamoni Fasc. 2, 3, by Kamal Krishna Smrititirtha at As. 10 each.

Surya siddhanta. Fasc. 2, by M. M. Sudhak Divede at Rs. 1 4a.

Amarkosh by M. M. Satis Chandra Vidyabhusana at Rs. 2.

Tantravartika. Fasc. 10 by M. M. Ganga Nath Jha.

Nirukta, Vol. I, by Pandit Hitabrata Samakhanta, at Rs. 1 4a.

Hidiqatu L. Hiqiqat by Major J. Stephenson, at Rs. 3 8a.

Marhamu L. Ilali L. Mudilu, Fasc. 2, by Dr. E. D. Ross, at Re. 1.

Akbar Nama, Vol. 3. Fasc. 1, by H. Beveridge at Rs. 1 4a.

Maasir-i-Rahimi, Fasc. 2, by Maulabi M. Hidayet Husain, at Rs. 2.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review for August 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1.

Monthly Weather Review, September 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1912.

Monthly Weather Review, March to July 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1. per month.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. Re. 1.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one plate.) Quarto. Paper cover. 8a.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. 8a.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 18TH JANUARY 1913.

Records of the Geological Survey of India, Volume XLII, Part 4. By Director, Geological Survey of India. Re 1.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 8, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Notice.

The following Government Promissory Notes No. 104664 of the 3½ per cent. loan of 1854-55 for Rs. 700, No. 096878 of the 3½ per cent. loan of 1854-55 for Rs. 700, No. 072614 of the 3½ per cent. loan of 1854-55 for Rs. 1,000, No. 111558 of the 3½ per cent. loan of 1900-01 for Rs. 1,000 and No. 110909 of the 3½ per cent. loan of 1900-01 for Rs. 100 which stood in the names of Babus Lukhynarain Gupta, Benode Lall Sen and Gour Mohan Nundy, executors to the estate of the late Babu Lukhynarain Dutt, were stolen and they were stopped. They were presented for renewal at the Public Debt Office, Calcutta, in or about the middle of September 1912, by one Saroda Prosad Shaw. These notes also bear previous endorsements by Monindralal Shaw and Hari Lal Mukherjee below the forged endorsements of the executors. That up till now neither Saroda Prosad Shaw nor any body on his behalf has presented himself or preferred any claim in respect of the notes. It is therefore notified that if Saroda Prosad Shaw or any body else has any claim with reference to any of the notes, he will communicate with the Public Debt Office, Calcutta, or with the undersigned within one month, failing which the usual steps will be taken for recovering the notes.

Dated this 13th day of January 1913.

R. C. HAZRA,

Attorney-at-Law and Attorney for Lukhynarain Gupta, Benode Lall Sen and Gour Mohan Nundy, executors to the estate of Lukhynarain Dutt deceased. No. 10, Old Post Office Street, Calcutta.

Lost.

The Government Promissory Note No. 193001 of the 3½ per cent. loan of 1865 for Rs. 1,000 originally standing in the name of Babu Srinath Ray the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of the duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of Advertiser—Babu Srinath Ray,

Residence—Deputy Inspector of Excise, Murhsidabad, P. O. Khagra.

Lost.

The Government Promissory Note No. 680545 of the 3½ per cent. loan of 1900-01 for Rs. 500 originally standing in the name of Rosie Singha, by whom it was endorsed to the undersigned having been lost, notice is hereby given that the payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Lahore, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

I. J. ENGLES,
Sub-Inspector of Police, Criminal Investigation
Department, Punjab, Lahore.

Lost.

The Government Promissory Notes No. 038862 of the 3½ per cent. loan of 1900-01 for Rs. 500, originally standing in the name of Prosad Das Baral and Brothers; Nos. 033822 to 26—3½ per cent. loan of 1900-01 for Rs. 1,000 each, originally standing in the name of P. G. and W. Sawoo; Nos. 042082 and 83—3½ per cent. loan of the 1900-01 for Rs. 1,000 each originally standing in the name of Prosad Das Baral and Brothers and all of them last endorsed to Durga Nath Singha, and Nos. 056463 to 65 of the 3 per cent. loan of 1896-97 for Rs. 500 each and No. 056466 of the 3 per cent. loan of 1896-97 for Rs. 1,000, originally standing in the name of Durga Nath Singha, the proprietor by whom they were never endorsed to any other person having been lost, notice is hereby given that the payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and the application is about to be made for the issue of duplicates in favour of the Executors of the Estate of the proprietor, deceased. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of advertiser—SATIS CHANDRA SIRCAR.
One of the Executors of the Estate of Durga Nath Singha, deceased.
Vil. Beradanga Post Rajbari,
District Faridpur.

Lost or Stolen.

The upper half of Government Promissory Note No. 138276 of the 3½ per cent. loan of 1900-01 for Rs. 25,000 originally standing in the name of T. Sankaram Tampi, by whom it was never endorsed to any other person, having been lost, stolen or destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the abovenamed security.

M. F. GAUNTLETT,
Comptroller-General.

The 1st February 1913.

Stolen.

The Government Promissory Notes Nos. 225554 and 225555 of the 3½ per cent. loan of 1865 for Rs. 500 each, originally standing in the name of Johermull Khemka, the proprietor, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—JOHERMULL KHEMKA.
Residence—No. 154, Harrison Road.

CALCUTTA;
The 15th January 1913.

Estate, T. B. Stoney, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Thomas Butler Stoney who died on 5th March 1912, at Oakfield Park, Raphoe, Donegal, Ireland, Letters of Administration to whose estate have been granted to James Edmund Vallance, Accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 7th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,
Administrator to Estate,
T. B. Stoney, deceased.

CALCUTTA ;
The 23rd January 1913.

Estate, Lieut.-Genl. W. Osborn, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late William Osborn, retired Lieutenant-General, who died on 2nd July 1912, at Osborn House, Naggar Kulu, Letters of Administration to whose Estate have been granted to George Roberts Johnston of Messrs. Grindlay & Company, Calcutta, are required to send in the same on or before 8th March next to the said Messrs. Grindlay & Company, Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

G. R. JOHNSTON,
Administrator to Estate,
Lieut.-Genl. W. Osborn, deceased.

CALCUTTA ;
The 25th January 1913.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 7.] DELHI, SATURDAY, FEBRUARY 15, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

DELHI.

Delhi, the 8th February 1913.

No. 1001-C.—The services of Mr. W. G. Clarke, Deputy Superintendent of Police, are replaced at the disposal of the Government of the Punjab with effect from the date on which he relinquishes charge of his duties at Delhi.

JUDICIAL.

The 7th February 1913.

No. 998-C.—In exercise of the powers conferred by section 6 of the Lower Burma Courts Act, 1900 (VI of 1900), the Governor General in Council is pleased to appoint the Hon'ble Mr. H. S. Hartnoll, I.C.S., one of the judges of the Chief Court, Lower Burma, to officiate as Chief Judge of that Court during the absence on leave of the Hon'ble Sir Charles Fox, Kt., or until further orders.

The Governor General in Council is also pleased, in exercise of the power conferred by section 5 of the same Act, to appoint the Hon'ble Mr. C. P. R. Young, Bar.-at-Law, Government Advocate, Burma, to officiate as a Judge of the Chief Court, *vice* the Hon'ble Mr. Justice Hartnoll.

The 13th February 1913.

No. 1089-C.—The Hon'ble Justice Sir H. W. C. Carnduff, Kt., C.I.E., a Judge of the High Court of Judicature at Fort William in Bengal, is granted furlough from the 21st March to the 4th September 1913, both days inclusive.

No. 1093-C.—The Hon'ble Mr. Justice Holmwood, Judge of the High Court of Judicature at Fort William in Bengal, is granted furlough from the 5th April to the 4th September 1913, both days inclusive.

MEDICAL.

The 12th February 1913.

No. 1085-C.—Colonel G. W. P. Dennys, I.M.S., Inspector-General of Civil Hospitals, Central Provinces, is granted privilege leave for 2 months and 10 days and in continuation leave on private affairs for 5 months and 20 days under paragraph 226, Army Regulations, India, Volume II, with effect from the 27th February 1913.

No. 1086-C.—Lieutenant-Colonel H. E. Banatvala, I.M.S., Civil Surgeon, Amraoti, is appointed to officiate as Inspector-General of Civil Hospitals, Central Provinces, during the absence on leave of Colonel G. W. P. Dennys, I.M.S., or until further orders.

The 14th February 1913.

No. 1117-C.—Lieutenant-Colonel C. H. James, C.I.E., F.R.C.S., I.M.S., Officiating Civil Surgeon, Simla (West), is granted privilege leave for one month with effect from the 15th January 1913.

No. 1118-C.—Lieutenant-Colonel H. A. Smith, M.B., I.M.S., Civil Surgeon, Simla (East), is appointed to officiate as Civil Surgeon, Simla (West), during the absence on leave of Lieutenant-Colonel C. H. James, C.I.E., F.R.C.S., I.M.S., in addition to his own duties.

PORT BLAIR.

The 13th February 1913.

No. 1100-C.—Assistant Surgeon Bisweswar Chakrawarty, Junior Medical Officer, Port Blair, is appointed to be an Assistant Superintendent in the Settlement, with effect from the 25th January 1913 and for so long as he holds his present appointment or until further orders.

The 14th February 1913.

No. 1123-C.—Lieutenant-Colonel M. W. Douglas, C.I.E., Deputy Commissioner, 1st grade, Punjab, is appointed to officiate until further orders as Superintendent, Port Blair, and Chief Commissioner of the Andaman and Nicobar Islands, with effect from the 17th February 1913 or the subsequent date on which he may assume charge of that office, *vice* Lieutenant-Colonel H. A. Browning on privilege leave.

H. WHEELER,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

SANITARY.

Delhi, the 12th February 1913.

No. 182-C.-D.—Major A. G. McKendrick, M.B., I.M.S., Secretary to the Director General, Indian Medical Service (Sanitary), sub. *pro tempore*, is granted, with effect from the 24th February 1913, privilege leave for three months and in continuation furlough out of India for one year and six months and study leave for three months.

The 14th February 1913.

No. 186-C.-D.—Captain F. N. White, M.D., I.M.S., is appointed to officiate as Secretary to the Director General, Indian Medical Service (Sanitary), during the absence on leave of Major A. G. McKendrick, I.M.S., and until further orders.

ECCLESIASTICAL.

The 14th February 1913.

No. 33-C.-D.—The Reverend William Fitzroy Hamilton Garstin, a chaplain on probation on the Bengal (Calcutta) Ecclesiastical Establishment, is permitted to resign the service with effect from the 9th October 1912.

No. 35-C.-D.—The Reverend Henry Craven Carden, M.A., has been appointed to be a chaplain on probation on the Bengal (Lahore) Ecclesiastical Establishment to fill an existing vacancy.

No. 37-C.-D.—The services of the Reverend G. E. Dodd, B.D., a probationary chaplain of the Church of Scotland on the Bengal Establishment, are placed at the disposal of the Government of Bengal with effect from the 23rd January 1913.

L. C. PORTER,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

CIVIL VETERINARY ADMINISTRATION.

Delhi, the 14th February 1913.

No. 160-C.—The services of Mr. H. E. Cross, M.R.C.V.S., D.V.H., A.Sc., Indian Civil Veterinary Department, are placed at the disposal of the Government of the Punjab with effect from the afternoon of the 14th January 1913.

No. 161-C.—Mr. D. Meadows, M.R.C.V.S., Indian Civil Veterinary Department, has been posted to the Imperial Bacteriological Laboratory at Muktesar as Assistant Bacteriologist, with effect from the 17th January 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 8th February 1913.

No. 300-G.—With the sanction of His Majesty's Government, the Governor General in Council is pleased to recognise provisionally the appointment of Herr Ernst Neuenhofer as Consul for Germany at Karachi.

The 10th February 1913.

No. 260-I.B.—Whereas the Governor-General in Council has in certain cases jurisdiction within the territories of His Highness the Maharaja of Jammu and Kashmir :

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to apply to the said territories for the purposes of such cases the enactments specified in the first schedule hereto annexed, in so far as the same may be applicable and subject to any amendments to which the enactments are for the time being subject in British India.

II. The notifications of the Government of India in the Foreign Department mentioned in the second schedule hereto annexed are hereby cancelled or amended to the extent noted against each.

Provided that all civil and criminal proceedings pending at the date of this notification shall be carried on as if this notification had not been issued, but that, save as aforesaid, all proceedings commenced, officers appointed or authorized, jurisdictions or powers conferred or confirmed, notifications published, rules or bye-laws made, orders passed and things done under any of the enactments specified in the notifications hereby superseded in the said territories shall be, as far as may be, deemed to have been respectively commenced, appointed or authorized, conferred or confirmed, published, made, passed and done, under the corresponding enactments specified in this notification.

First Schedule.

The Judicial Officers' Protection Act, 1850 (XVIII of 1850).
The Indian Penal Code (Act XLV of 1860).
The Indian Succession Act, 1865 (X of 1865).
The Court-fees Act, 1870 (VII of 1870).
The Indian Evidence Act, 1872 (I of 1872).
The Indian Contract Act, 1872 (IX of 1872).
The Government Savings Banks Act, 1873 (V of 1873).
The Indian Oaths Act, 1873 (X of 1873).
The Indian Majority Act, 1875 (IX of 1875).
The Probate and Administration Act, 1881 (V of 1881).
The Indian Telegraph Act, 1885 (XIII of 1885).
The Provincial Small Cause Courts Act, 1887 (IX of 1887).
The Succession Certificate Act, 1889 (VII of 1889).
The Guardians and Wards Act, 1890 (VIII of 1890).
The General Clauses Act, 1897 (X of 1897).
The Code of Criminal Procedure, 1898 (V of 1898).
The Indian Post Office Act, 1898 (VI of 1898).
The Glanders and Farcy Act, 1899 (XIII of 1899).
The Provincial Insolvency Act, 1907 (III of 1907).
The Code of Civil Procedure, 1908 (V of 1908).
The Indian Limitation Act, 1908 (IX of 1908).
The Whipping Act, 1909 (IV of 1909).
The Indian Lunacy Act, 1912 (IV of 1912).

Second Schedule.

No. and date of notification.	Extent to which cancelled.	Extent to which amended.
No. 605-P., dated the 28th March 1873.	Rule I, clause (c), so far as it relates to European British subjects, Rule IX, Rule X so far as it relates to the Commissioner of the Rawalpindi Division, and Rules XII to XV.	
No. 933-E., dated the 8th May 1891.	Part III and the Schedule as subsequently amended.	In Part I for the words and figures "Code of Criminal Procedure, 1882", wherever they occur, the words and figures "Code of Criminal Procedure, 1898" shall be substituted. In Part II after the words "Code of Civil Procedure" the figures, "1908", shall be inserted.
No. 1231-F., dated the 11th May 1893.	......	For the words and figures "Code of Criminal Procedure, 1882", wherever they occur, the words and figures "Code of Criminal Procedure, 1898" shall be substituted.
No. 2693-I.-A., dated the 7th October 1898.	The whole.	
No. 2695-I.-A., dated the 7th October 1908.	Do.	

No. 261-I.B.—Whereas the Governor-General in Council has full and exclusive power and jurisdiction of every kind over the lands lying within the States named in the second column of the first schedule hereto annexed which are, or may hereafter be, occupied by the Railways specified in the first column of the said schedule (including the lands occupied by stations, by out-buildings and for other railway purposes), and over all persons and things whatsoever within the said lands:

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to provide as follows for the administration of justice within the said lands.

PART I.—CRIMINAL JURISDICTION.

For the purposes of criminal jurisdiction, except in proceedings against European British subjects and persons jointly charged with European British subjects, the following arrangements shall be made, namely:—

(1) Within the lands occupied by the Railways, as aforesaid, the Railway Magistrates mentioned in the corresponding entries in the third column of the first schedule (who shall be appointed, by notification in the official Gazette, in Rajputana by the Agent to the Governor-General in Rajputana and in Central India by the Agent to the Governor-General in Central India), and the officers mentioned in the corresponding entries in the fourth, fifth and sixth columns shall exercise, respectively—

(a) the powers of a Magistrate of the first class,

(b) the powers of a District Magistrate, including all powers conferable on a District Magistrate,

(c) the powers of a Court of Session, and

(d) the powers of a High Court,

as described in the Code of Criminal Procedure, 1898, as for the time being in force in the said lands.

(2) In any case in which the complainant, if any, and all the accused persons are subjects of the same Native State, it shall be in the discretion of a Court of original criminal jurisdiction to decline to exercise the powers hereby conferred.

PART II.—CIVIL JURISDICTION.

For the purposes of civil jurisdiction the following arrangements shall be made, namely :—

Within the lands occupied by the Railways, as aforesaid, the officers mentioned in the corresponding entries in the seventh, eighth and ninth columns of the first schedule shall exercise, respectively—

(a) the powers of a Court of Small Causes with jurisdiction in all suits cognizable under the Provincial Small Cause Courts Act, 1887, as for the time being in force in the said lands, when the amount or value of the subject-matter does not exceed one thousand rupees,

(b) the powers of a District Judge, and

(c) the powers of a High Court for all purposes connected with the administration of civil justice within the said lands.

PART III.

The notifications of the Government of India in the Foreign Department mentioned in the second schedule hereto annexed are hereby cancelled to the extent noted against each :

Provided that all civil and criminal proceedings pending at the date of this notification shall be carried on as if this notification had not been issued.

FIRST SCHEDULE.

1	2	3	4	5	6	7	8	9
		CRIMINAL JURISDICTION.				CIVIL JURISDICTION.		
Railway.	State.	Magistrate of the first class.	District Magistrate with powers conferable under section 30 of the Code of Criminal Procedure, 1898.	Court of Session.	High Court.	Court of Small Causes.	District Court.	High Court.
Bombay, Baroda and Central India Railway System.								
1. The Godhra-Ratlam-Nagda Railway	Jhabua	Railway Magistrate.	The Political Agent in Bhopawar.	The Political Agent in Bhopawar.	The Agent to the Governor-General in Central India.	Railway Magistrate.	The Political Agent in Bhopawar.	The Agent to the Governor-General in Central India.
	Indore		The Political Agent in Malwa.				The Political Agent in Malwa.	
	Sailana			The Political Agent in Malwa.				
	Ratlam							
	Gwalior							
2. The Nagda-Ujjain Railway	Gwalior			Ditto				
3. The Nagda-Muttra Railway. *Main line.*	Gwalior							
	Dewas (Senior)			Ditto				
	Dewas (Junior)							
	Indore							
	Jhalawar		The Political Agent in Haraoti.	The Political Agent in Haraoti.	The Agent to the Governor-General in Rajputana.		The Political Agent in Haraoti.	The Agent to the Governor-General in Rajputana.
	Kotah							
	Bundi							
	Tonk		The Resident at Jaipur.	The Resident at Jaipur.			The Resident at Jaipur.	
	Jaipur							
	Karauli		The Political Agent in the Eastern States of Rajputana.	The Political Agent in the Eastern States of Rajputana.			The Political Agent in the Eastern States of Rajputana.	
	Bharatpur							
Bayana Agra Branch	Bharatpur							

FIRST SCHEDULE—*contd.*

1	2	3	4	5	6	7	8	9
		Criminal Jurisdiction.				Civil Jurisdiction.		
Railway.	State.	Magistrate of the first class.	District Magistrate with powers conferable under section 30 of the Code of Criminal Procedure, 1898.	Court of Session.	High Court.	Court of Small Causes.	District Court.	High Court.
India Railway System. 4. The Rajputana-Malwa Railway.								
Main line.								
Ajeraka-Ajmer	Alwar	Railway Magistrate.	The Political Agent in the Eastern States of Rajputana.	The Political Agent in the Eastern States of Rajputana.	The Agent to the Governor-General in Rajputana.	Railway Magistrate.	The Political Agent in the Eastern States of Rajputana.	The Agent to the Governor-General in Rajputana.
	Jaipur		The Resident at Jaipur.	The Resident at Jaipur.			The Resident at Jaipur.	
	Jodhpur							
	Kishangarh							
Ajmer Road	Jodhpur		The Resident in the Western States of Rajputana.	The Resident in the Western States of Rajputana.			The Extra Assistant Commissioner, Merwara.	
	Sirohi							
Sambhar (Kuchaman) Branch.	Jaipur		The Resident at Jaipur.	The Resident at Jaipur.			The Resident at Jaipur.	
	Jodhpur							
Agra (Bandikui) Branch.	Jaipur							
	Alwar		The Political Agent in the Eastern States of Rajputana.	The Political Agent in the Eastern States of Rajputana.			The Political Agent in the Eastern States of Rajputana.	
	Bharatpur							

Railway	Section	State							
Bombay, Baroda and Central	*Rewari Phulera Chord*	Alwar	Ditto	Ditto	Ditto	Ditto	Ditto	Ditto	Ditto.
		Jodhpur		The Resident at Jaipur.	The Resident at Jaipur.			The Resident at Jaipur.	
		Jaipur							
	Malwa Section (including the Holkar State Railway).								
	Nasirabad—Gwalior frontier near Kesarpura station.	Mewar		The Resident in Mewar.	The Resident in Mewar.			The Cantonment Magistrate, Nasirabad.	
		Tonk							
	Gwalior frontier nearer Kesarpura Station—South outer signal Fatehabad Station.	Gwalior		The Political Agent in Malwa.	The Political Agent in Malwa.	The Agent to the Governor-General in Central India.		The Political Agent in Malwa.	The Agent to the Governor-General in Central India.
		Indore							
		Sailana							
		Jaora							
		Ratlam							
		Dhar							
	South outer signal Fatehabad Station—Northern end of the Narbada bridge.	Gwalior		The Resident at Indore.	The Resident at Indore.			The Resident at Indore.	
		Indore							
	Ujjain (Fatehabad) Branch	Gwalior		The Political Agent in Malwa.	The Political Agent in Malwa.			The Political Agent in Malwa.	

FIRST SCHEDULE—*concld.*

Railway System.

1	2	3	4	5	6	7	8	9
		CRIMINAL JURISDICTION.				CIVIL JURISDICTION.		
Railway.	State.	Magistrate of the first class.	District Magistrate with powers conferable under section 30 of the Code of Criminal Procedure, 1898.	Court of Session.	High Court.	Court of Small Causes.	District Court.	High Court.
5. The Bhopal-Itarsi Railway	Bhopal							
6. The Bhopal-Ujjain Railway	Bhopal							
	Gwalior							
	Indore		The Political Agent in Bhopal.	The Political Agent in Bhopal.	The Agent to the Governor-General in Central India.		The Political Agent in Bhopal.	The Agent to the Governor-General in Central India.
	Dewas (Senior)							
	Dewas (Junior)							
7. The Baran-Kotah Railway	Kotah							
8. The Bina-Guna-Baran Railway	Kotah		The Political Agent in Haraoti.	The Political Agent in Haraoti.	The Agent to the Governor-General in Rajputana.		The Political Agent in Haraoti.	The Agent to the Governor-General in Rajputana.
	Tonk	Railway Magistrate.				Railway Magistrate.		
	Gwalior		The Resident at Gwalior.	The Resident at Gwalior.			The Resident at Gwalior.	
9. The Great Indian Peninsula Railway, Midland Section.								
Main line.								
Bhopal-Bina	Bhopal		The Political Agent in Bhopal.	The Political Agent Bhopal.	The Agent to the Governor-General in Central India.		The Political Agent in Bhopal.	The Agent to the Governor-General in Central India.
	Kurwai							
	Gwalior		The Resident at Gwalior.	The Resident at Gwalior.			The Resident at Gwalior.	

Great Indian Peninsula	Bina-Jhansi	Orchha		The Cantonment Magistrate, Nowgong	The Political Agent in Bundelkhand.			The Political Agent in Bundelkhand	
		Kamalhana				Ditto			Ditto.
	Jhansi-Chambal River	Datia		The Resident at Gwalior	The Resident at Gwalior			The Resident at Gwalior	
		Gwalior							
	Chambal River—Banganga River	Dholpur		The Political Agent in the Eastern States of Rajputana	The Political Agent in the Eastern States of Rajputana	The Agent to the Governor General in Rajputana		The Political Agent in the Eastern States of Rajputana	The Agent to the Governor General in Rajputana.
	Cawnpore Branch	[illegible]	Ditto	The Resident at Gwalior	The Resident at Gwalior		Ditto	The Resident at Gwalior	
	Manikpur Branch	Orchha							
		Alipura		The Cantonment Magistrate, Nowgong	The Political Agent in Bundelkhand	The Agent to the Governor General in Central India.		The Political Agent in Bundelkhand	The Agent to the Governor-General in Central India.
		Garrauli							
		Pahra							
		Taraon		The Political Agent in Baghelkhand	The Political Agent in Baghelkhand			The Political Agent in Baghelkhand.	

SECOND SCHEDULE.

No. and date of Notification.	Extent to which cancelled.
No. 355-I.B., dated the 25th January 1901, as amended by No. 1979-I.B., dated the 26th March 1901, and No. 2950-I.B., dated the 12th August 1904.	So much as relates to railway lands in the Jodhpur and Bikaner States except clause (1) and the first two columns of the schedule.
No. 356-I.B., dated the 25th January 1901, as amended by No. 1279-I.B., dated the 26th March 1901, and No. 2950-I.B., dated the 12th August 1904.	
No. 326-I., dated the 24th January 1896, as amended by No. 2782-I.B., dated the 22nd July 1897, No. 3206-I.B., dated the 25th November 1898, and No. 4258-I.B., dated the 1st November 1907.	Clauses (2), (3) and the schedule, except the first two columns.
No. 333-I., dated the 24th January 1896, as amended by No. 2782-I.B., dated the 22nd July 1897, and No. 3206-I.B., dated the 25th November 1898.	The whole.
No. 4348-I.B., dated the 2nd December 1904, as amended by No. 4862-I.B., dated the 24th November 1905.	Clauses (2), (3), (4), (5) and the schedule except the second column.
No. 4350-I.B., dated the 2nd December 1904, as amended by No. 4863-I.B., dated the 24th November 1905.	
No. 861-I.B., dated the 8th March 1907, as amended by No 4257-I.B., dated the 1st November 1907, and No. 2492-I.B., dated the 31st December 1909.	
No. 862-I.B., dated the 8th March 1907, as amended by No. 2493-I.B., dated the 31st December 1909.	
No. 2492-I.B., dated the 31st December 1909, as amended by No. 1343-I.B., dated the 30th June 1911.	Clauses (2), (3), (4), (5) and the schedule except the first two columns.
No. 2493-I.B., dated the 31st December 1909, as amended by No. 1343-I.B., dated the 30th June 1911.	Clauses (2), (3), (4) and the schedule, except the first two columns.

No. 262-I.B.—Whereas the Governor-General in Council has full and exclusive power and jurisdiction of every kind over the railway lands specified in notification No. 261-I.B., dated the 10th February 1913, and over all persons and things whatsoever therein:

In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to apply to the said lands (hereinafter styled "the Rajputana and Central India Railway Lands") the enactments specified in the first schedule hereto annexed, in so far as the same may be applicable thereto and subject to any amendments to which the enactments are for the time being subject in British India.

Provided, first, that in the enactments as so applied references to a Local Government, the Chief Commissioner, or the Chief Controlling Revenue-authority shall be read as referring to the Agent to the Governor-General in Rajputana or the Agent to the Governor-General in Central India, as the case may be, according as the said lands are situate in Rajputana or in Central India: references to a Secretary to the Local Government as referring similarly to the First Assistant to the Agent to the Governor-General in Rajputana or the First Assistant to the Agent to the Governor-General in Central India: references to a High Court as referring similarly to the Court of the Agent to the Governor-General in Rajputana or the Court of the Agent to the Governor-General in Central India: references to a province or the territories subject to a Local Government as referring to such of the said lands as are situate in Rajputana and in Central India, respectively: and, except where the context or the modifications hereinafter referred to otherwise require, references to British India as referring to all the said lands.

Provided, secondly, that the further modifications and restrictions set forth in the said schedule shall be made in the said enactments as so applied.

Provided, thirdly, that for the purposes of facilitating the application of the said enactments any Court in the Rajputana and Central India Railway Lands may construe the provisions thereof and any notifications, orders, rules, forms or bye-laws thereunder, with such alterations, not affecting the substance, as may be necessary or proper to adapt them to the matter before the Court.

Provided, fourthly, that subject to the provisions of this notification the Agent to the Governor-General in Rajputana and the Agent to the Governor-General in Central India, as the case may be, may direct by what officer any authority or power under the said enactments shall be exercisable in Rajputana and Central India, respectively.

II. The notifications of the Government of India in the Foreign Department mentioned in the second schedule hereto annexed are hereby cancelled to the extent noted against each.

Provided that all civil and criminal proceedings pending at the date of this notification shall be carried on as if this notification had not been issued, but that, save as aforesaid, all proceedings commenced, officers appointed or authorized, jurisdictions or powers conferred or confirmed, notifications published, rules or bye-laws made, orders passed and things done under any of the enactments specified in the notifications hereby superseded in the Rajputana and Central India Railway Lands, shall be, as far as may be, deemed to have been respectively commenced, appointed or authorized, conferred or confirmed, published, made, passed and done under the corresponding enactments specified in this notification.

FIRST SCHEDULE.

Enactments applied.	Further modifications and restrictions.
1. The Judicial Officers' Protection Act, 1850 (XVIII of 1850).	
2. The Indian Penal Code (Act XLV of 1860).	In section 75 the words "British India" shall be read as referring to British India and the Rajputana and Central India Railway Lands.
3. The Police Act, 1861 (V of 1861).	(1) In section 1 for the first paragraph the following shall be substituted :— "The words 'Magistrate of the district' shall mean the officer exercising within the railway lands in question the powers of a District Magistrate as described in the Code of Criminal Procedure, 1898." (2) In section 34 for the words "road or in any open place or street or thoroughfare within the limits of any town" the words "railway lands" shall be substituted.
4. The Indian Succession Act, 1865 (X of 1865).	In section 3, the definition of "British India" and in the definition of "High Court" the word 'therein' shall be omitted.
5. The Public Gambling Act, 1867 (III of 1867).	The preamble, the first two paragraphs of section 1, and section 2, shall be omitted.
6. The Court-fees Act, 1870 (VII of 1870).	
7. The Cattle-trespass Act, 1871 (I of 1871).	Section 1, sub-sections (2) and (3), and section 31, clause (a), shall be omitted.
8. The Indian Evidence Act, 1872 (I of 1872).	In sections 57, 74, 78 and 79 the words "British India" shall be read as referring to British India, the Rajputana and Central India Railway Lands, and areas outside British India under the administration of the Governor-General in Council.
9. The Indian Contract Act, 1872 (IX of 1872).	
10. The Indian Oaths Act, 1873 (X of 1873).	
11. The Probate and Administration Act, 1881 (V of 1881).	
12. The Indian Telegraph Act, 1885 (XIII of 1885).	
13. The Provincial Small Cause Courts Act, 1887 (IX of 1887).	
14. The Police Act, 1888 (III of 1888).	

Enactments applied.	Further modifications and restrictions.
15. The Succession Certificate Act, 1889 (VII of 1889).	For section 17 the following shall be substituted :— "17. Where a certificate in the form of the second schedule to this Act has been granted under the Succession Certificate Act, 1889, by a Court having jurisdiction under the Act in British India or under the Act as applied in any area outside British India which is under the administration of the Governor General in Council, or where a certificate in the form, as nearly as circumstances admit, of the said schedule has been granted to a resident within a foreign State by the British representative accredited to the State, or where a certificate so granted has been extended in such form by such Court or by such representative, the certificate shall have the same effect as a certificate granted or extended under this Act."
16. The Revenue Recovery Act, 1890 (I of 1890).	(1) In section 2, for clause (1) the following shall be substituted :— "(1) "District" means any area which the Agent to the Governor General in Rajputana or the Agent to the Governor General in Central India, as the case may be, may appoint." (2) For section 8 the following shall be substituted :— "8. The provisions of this Act shall apply equally to— (a) the recovery in the Rajputana and Central India Railway lands of any arrear of land-revenue accruing, or sum recoverable as an arrear of land revenue and payable to a Collector or other public officer or to a local authority in any part of British India or in any local area, which is not part of British India but which is under the administration of the Governor General in Council, and to which the Revenue Recovery Act, 1890, has been applied; and (b) the demand for the recovery in British India or in any such local area of any such arrear accruing, or sum so recoverable and payable, in the said Lands."
17. The Prevention of Cruelty to Animals Act, 1890 (XI of 1890).	
18. The Epidemic Diseases Act, 1897 (III of 1897).	
19. The General Clauses Act, 1897 (X of 1897).	In section 3, clause (7), the words "British India" shall remain unmodified but in any other enactment, where this definition would otherwise apply, the words shall be read subject to the provisions of this notification.
20 The Code of Criminal Procedure, 1898 (V of 1898).	(1) Notwithstanding anything in section 14, sub-section (4), the Governor General in Council may confer on any police officer all or any of the powers conferred or conferable by or under the Code on any Magistrate in regard to particular cases, or to a particular class or particular classes of cases, or to cases generally. (2) Sections 22 to 25 shall be omitted. (3) In section 30 the words from "In the territories" to "Assistant Commissioners" shall be omitted.

Enactments applied.	Further modifications and restrictions.
	(4) A Sessions Judge at his discretion— (*a*) may take cognizance of an offence without the accused person being committed to the Court of Session by a Magistrate and, if so, shall follow the procedure laid down by this Code for the trial of warrant cases by Magistrates: and (*b*) in other cases may direct that any trial before the Court of Session shall be without jury or aid of assessors. (5) The powers prescribed by sections 401 and 402 shall be exercised only by the Governor-General in Council. (6) A person convicted on a trial held by a District Magistrate, who also exercises the powers of a Court of Session, may appeal to the High Court: and in that case, notwithstanding anything in the Indian Limitation Act, 1908 (IX of 1908), as in force, the period of limitation for an appeal to the High Court shall be thirty days from the date of the conviction. (7) In section 503, sub-section (1), after the words "such attendance and" the words "if such witness resides in any area to which this Code applies or in British India" shall be inserted. (8) Nothing in the Code as applied shall be deemed to apply to proceedings against European British subjects or persons charged jointly with European British subjects.
21. The Indian Post Office Act, 1898 (VI of 1898).	
22. The Indian Stamp Act, 1899 (II of 1899).	(1) Sections 57, 58 and 59 shall be omitted. (2) In section 60, sub-section (1), the words "other than a Court mentioned in section 57" and "or Chief Court .... refer the same" shall be omitted. (3) In section 60, sub-section (2), the words "as if it had been referred under section 57" and "under the seal .... another like copy" shall be omitted.
23. The Indian Extradition Act, 1903 (XV of 1903).	
24. The Provincial Insolvency Act, 1907 (III of 1907).	
25. The Code of Civil Procedure, 1908 (V of 1908).	(1) In section 2, sub-section (5), section 10 and rule 49, sub-rules (4) and (5) of Order XXI in the First Schedule, the words "British India" shall be read as referring to British India and the Rajputana and Central India Railway Lands. (2) In the proviso to section 20 after the word "summonses" the words "are situate in British India or" shall be inserted. (3) For section 43, the following shall be substituted:— "43. Any decree passed by a Civil Court in British India, or by any Court established or continued by the authority of the Governor General in Council, may, if it cannot be executed within the jurisdiction of the Court by which it was passed, be executed in the manner herein provided within the jurisdiction of any Court in the Rajputana and Central India Railway Lands." *Execution of decrees of British Courts.*

Enactments applied.	Further modifications and restrictions.
	(4) In section 45 after the words "any Court" the words "situate in British India or" shall be inserted. (5) In section 78 for clause (*b*) the following shall be substituted :— "(*b*) Courts situate in British India or in any other part of the British Empire, or" (6) To rule 25 of Order V in the First Schedule, the following shall be added :— "Provided that, if the defendant resides in British India, the summons may be sent for service to a Court (not being a High Court) having jurisdiction at the place where he resides: and if the Court returns the summons with an endorsement signed by the Judge or other officer of the Court that the summons has been served on the defendant in manner hereinbefore directed, such endorsement shall be deemed to be evidence of service." (7) The provisions of rule 48 of Order XXI in the First Schedule shall apply only to those cases in which the salary or allowances are payable in the Rajputana and Central India Railway Lands.
26. The Indian Limitation Act, 1908 (IX of 1908).	(1) In section 13, the words "British India" shall be read as referring to British India and the Rajputana and Central India Railway Lands. (2) Section 30 and the second schedule shall be omitted. (3) For section 31, the following shall be substituted :— "31. Notwithstanding anything contained in this Act, a suit for foreclosure or a suit for sale by a mortgage instituted within sixty years from the date when the money secured by the mortgage became due and pending at the date of this notification in a Court either of first instance or of appeal shall not be dismissed on the ground that a twelve years' rule of limitation is applicable."
27. The Indian Registration Act, 1908 (XVI of 1908).	(1) In section 33 the words "British India" shall remain unmodified. (2) In section 33, sub-section (1), after the words "executing the power-of-attorney resides" in clause (*a*) and after the words "does not reside" in clause (*c*), the words "in the Rajputana and Central India Railway Lands or" shall be added.
28. The Whipping Act, 1909 (IV of 1909).	Section 6 shall be omitted.
29. The Indian Paper Currency Act, 1910 (II of 1910).	Only the following sections shall apply as hereby modified : "15. A universal currency note for the time being of British India and any other currency note of British India, which the Governor General in Council may from time to time direct, shall be a legal tender for the amount expressed in the note in payment or on account of— (*a*) any revenue or other claim to the amount of five rupees or upwards due to Government, and

Enactments applied.	Further modifications and restrictions.
	(b) any sum of five rupees or upwards due by Government or by any body corporate or person. 26. No person shall draw, accept, make, or issue any bill of exchange, hundi, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe or take up any sum or sums of money on the bills, hundis or notes payable to bearer on demand, of any such person : Provided that cheques or drafts, payable to bearer on demand or otherwise, may be drawn on bankers, shroffs or agents by their customers or constituents, in respect of deposits of money in the hands of those bankers, shroffs or agents and held by them at the credit and disposal of the persons drawing such cheques or drafts. 27. (1) Any person contravening the provisions of section 26 shall, on conviction by a Magistrate of the first class, be punishable with a fine equal to the amount of the bill, hundi, note or engagement in respect whereof the offence is committed. (2) Every prosecution under this section shall be instituted by a person empowered in this behalf by the Governor General in Council."
30. The Indian Lunacy Act, 1912 (IV of 1912).	(1) To section 3, sub-section (1), the following shall be added :— "and includes any asylum in British India which the Governor General in Council may by general or special order appoint." (2) Sections 14, 15 and 67 shall be subject to the proviso that, if a lunatic is an inhabitant of a Native State, the Magistrate or Judge, as the case may be, may make him over to the care of such State with its consent and, in the case of an order under section 67, with the consent of the person on whose application the inquisition was instituted. (3) In section 85 for the words "in any province" and "in any other province," respectively, the words "in the Rajputana and Central India Railway Lands" and "outside the Rajputana and Central India Railway Lands" shall be substituted.
31. The Wild Birds and Animals Protection Act, 1912 (VIII of 1912).	

SECOND SCHEDULE.

No. and date of Notification.	Extent to which cancelled.
No. 3930-I., dated the 5th November 1886	The whole.
No. 1415-I, dated the 30th April 1890	So much as applied the Revenue Recovery Act, 1890 (I of 1890), to railway lands in Rajputana and Central India.
No. 355-I.B., dated the 25th January 1901, as amended by No. 1279-I.B., dated the 26th March 1901, and No. 2950-I.B., dated the 12th August 1904.	So much relating to railway lands in the Jodhpur and Bikaner States as has not been cancelled.
No. 356-I.B., dated the 25th January 1901, as amended by No. 1279-I.B., dated the 26th March 1901, No. 2950-I.B., dated the 12th August 1904, No. 443-I.B., dated the 2nd March 1909 and No. 1434-I.B., dated the 23rd July 1909.	
No. 326-I., dated the 24th January 1896, as amended by No. 486-I.B., dated the 3rd March 1911.	So much as has not been cancelled.
No. 332-I., dated the 24th January 1896, as amended by No. 3777-I.B., dated the 7th September 1906, No. 1434-I.B., dated the 23rd July 1909, and No. 494-I.B., dated the 3rd March 1911.	The whole.
No. 443-I.A., dated the 4th February 1897	So much as applied the Epidemic Diseases Act, 1897 (III of 1897), to railway lands in Rajputana and Central India.
No. 2402-I.B., dated the 2nd September 1898	The whole.
No. 4348-I.B., dated the 2nd December 1904, as amended by No. 491-I.B., dated the 3rd March 1911.	So much as has not been cancelled.
No. 4350-I.B., dated the 2nd December 1904, as amended by No. 1434-I.B., dated the 23rd July 1909, and No. 498-I.B., dated the 3rd March 1911.	
No. 482-I.B., dated the 3rd February 1905	So much as applied the Indian Lunatic Asylums Act, 1858 (XXXVI of 1858), to railway lands in Central India.
No. 2286-I.A., dated the 8th June 1906	So much as applied to Indian Lunatic Asylums Act, 1858 (XXXVI of 1858), to railway lands in Rajputana.
No. 861-I.B., dated the 8th March 1907, as amended by No. 487-I.B., dated the 3rd March 1911.	So much as has not been cancelled.
No. 862-I.B., dated the 8th March 1907, as amended by No. 1434-I.B., dated the 23rd July 1909, and No. 495-I.B., dated the 3rd March 1911.	
No. 2492-I.B., dated the 31st December 1909, as amended by No. 488-I.B., dated the 3rd March 1911, and No. 1343-I.B., dated the 30th June 1911.	
No. 2493-I.B., dated the 31st December 1909, as amended by No. 496-I.B., dated the 3rd March 1911, and No. 1343-I.B., dated the 30th June 1911.	

No. 263-I. B.—In pursuance of section 15 of the Indian Paper Currency Act, 1910 (II of 1910), as applied to the Rajputana and Central India Railway lands, the Governor-General in Council is pleased to direct that currency notes of the Bombay and Cawnpore circles of issues, as established for the time being under the Indian Paper Currency Act, 1910, shall be legal tender in the said lands, respectively, as noted below :—

The Cawnpore Circle . . .	The Great Indian Peninsula Railway, Midland Section. (a) *The Bina-Agra portion.* (b) *The Cawnpore Branch.* (c) *The Manikpur Branch.*
The Bombay Circle . . .	All other Railway lands.

The 11th February 1913.

No. 319-Est. B.—Captain J. P. Stockley, 102nd King Edward's Own Grenadiers, officiating Commandant, Mewar Bhil Corps, and Political Superintendent, Hilly Tracts, Mewar, is confirmed in that appointment with effect from the 23rd October 1912.

No. 320-Est. B.—Captain E. C. O. Ross, 44th Merwara Infantry, officiating Assistant Commandant, Mewar Bhil Corps, and Assistant Political Superintendent, Hilly Tracts, Mewar, is confirmed in that appointment with effect from the 23rd October 1912.

The 12th February 1913.

No. 330-Est. A.—Captain J. A. Brett of the Political Department, is posted as Assistant Commissioner, Nowshera Sub-Division, with effect from the 26th January 1913.

The 13th February 1913.

No. 346-Est. A.—Major A. B. Drummond of the Political Department, is posted as Political Officer, Deoli, with effect from the 28th January 1913.

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

ASSESSED TAXES.

INCOME TAX.

Delhi, the 10th February 1913.

No. 155-F.—In exercise of the powers conferred by Section 6 of Act II of 1886, the Governor General in Council is pleased to exempt from liability to the tax payable under the said Act the income of the Agri-Horticultural Society, Calcutta.

2. Nothing in this Notification shall extend to interest payable on a Government Security in respect of any period (the period running to date of payment of interest from last date of payment thereof) during which a transfer of the Security has been effected.

LEAVE AND APPOINTMENTS.

The 13th February 1913.

No. 196-F. E.—Mr. H. C. O'Brien, an Accountant, 1st grade, in the office of the Examiner of Accounts, Military Works Services, was appointed to officiate as Chief Accountant, class II, in that office, from 2nd December 1912 to 6th January 1913.

No. 197-F. E.—Major J. J. Bourke, I.M.S., Assay Master, Calcutta, has been granted privilege leave for three months and in continuation furlough for one year and nine months, with effect from the 3rd February 1913.

Lieutenant-Colonel F. T. C. Hughes, I.A., has been appointed to officiate as Assay Master, Calcutta, with effect from the 3rd February 1913.

No. 198-F. E.—Mr. L. J. Peck, has been posted as Assistant Accountant General, Bengal, with effect from the 25th January 1913.

Accounts and Finance.

Public Debt.

Delhi, the 7th February 1913.

No. 146-A.—In pursuance of Rule 22 of the Rules made by the Government of India under section 14 of the Indian Securities Act, XIII of 1886, and published in the *Gazette of India* of the 7th January 1888, page 6, the following list is hereby advertised of Securities lost or destroyed, in respect of which an order has been made for payment of interest pending the issue of a duplicate Security, or for the issue of such duplicate Security. All persons, other than the respective claimants named below, who have any claim upon these securities should communicate immediately with the Comptroller General, the Treasury, Calcutta.

The list is divided into two parts,—Part A being the list of Securities now advertised for the first time, and Part B the list of Securities previously advertised.

N.B.—Under section 18 of the said Act, Government will be discharged from all liability in respect of these original Securities after the lapse of six years from (*a*) the several dates stated against them in the last column of the list, or (*b*) the last payment of interest on them, whichever date is the later.

A

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of Publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
078600 3½% of 1900-01	500	P. D. Boral Bros.	Dec. 31, 1908	Satya Gopal Banerjee	D552/56 of 1911, dated 14-8-12.	
B017912 „ „ 1865	500	Dadabhoy Cursetji Revitna	Nov. 1, 1905	Vithaldas Tricumdas	D548/62 of 1911, dated 14-8-12.	
127211 „ „ „	500	The Bank of Bengal	May 1, 1901	Mrinal Kanti Ghose and Saroje Kanti Ghose, administrators to the estate of Rajani Kanta Ghose.	D392/72 of 1911, dated 13-7-12.	
†027735 4½% „ 1872	500	The Judge of Rajshahye	July 16, 1877	Kally Prosonna Chuckerbutty.	D650/76 of 1911, dated 14-8-12.	
3005289 3½% „ 1854-55	1,000	Jehangir Dorabjee	Dec. 31, 1905	Mrs. Esther Joseph	D959/87 of 1911, dated 5-12-12.	
056278 „ „ „	2,000	Shamapada Sreemany	Dec. 31, 1907	Ram Kumar Basu	D665/97 of 1911, dated 14-9-12.	
3042171 „ „ 1865	1,000	The Bank of Bombay	May 1, 1908	Sorabji Framji Angra.	D409/118 of 1911, dated 17-7-12.	
B042808 „ „ 1900-01	1,000	The Bank of Bengal	June 30, 1908	(Sorabji Framji Angra.)		
040469 3% „ 1896-97	500	Framji Bhicaji Daroga	June 30, 1906	Rustomji Jamsetji and Kavashaw Rustomji.	D756/26 of 1912, dated 3-10-12.	
038637 3½% „ 1854-55	1,000	Sorabjee Palanji	June 30, 1907	Maneeklal Devidas	D968/33 of 1912, dated 6-12-12.	
097064 „ „ „	200	The Bank of Bengal	June 30, 1909	Hari Har Chatarjee	D920/81 of 1912, dated 26-11-12.	
3008112 „ „ 1900-01	500	National Bank of India, Ld.	June 30, 1906	Henry Gutmann	D918/1069, dated 26-11-12.	

B

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of Publication under Act XIII of 1886 of list in which the Security was first mentioned.
009710 4% 1835-36	500	Rajnarain Chatterji	Mar 31, 1875	Rajnarain Chatterjee	150, dated 13-6-78	Jan. 28, 1888.
025321 „ „	2,000	Ram Zani Begum	April 1, 1890	Shaik Tufil Ahmed and Bismilla Begum, certificate-holders to the estate of Ram Zani Begum.	449/D, dated 21-7-03	Feb. 13, 1904.
051414 „ 1842-43	1,000	Burjorjee Framji & Co.	Feb. 1, 1887	Administrator General, Bengal, administrator, estate of Raj Chunder Ghose	13, dated 19-3-87	Jan. 28, 1888.
163788 „ „	500	The Chartered Bank of India, Australia and China.	Aug. 1, 1886	Rajeswar Paul	986/D, dated 16-11-97	Feb. 5, 1898.
088805 „ „	2,000	Pundit Kanhya Lall of Etah.	Feb. 1, 1895.	Pundit Kanhya Lall of Etah.	482/D, dated 10-8-98	Feb. 25, 1899.
156814 „ „	100	Raj Kristo Addy	Feb 1, 1890	Butta Kristo Addy and Bolya Chand Addy, Administrators to the estate of Raj Kristo Addy.	242/D, dated 22-7-07	Feb. 22, 1908.
156815 „ „	100	(Raj Kristo Addy)				
156816 „ „	100	(Raj Kristo Addy)				
156214 „ „	100	(Raj Kristo Addy)				
163626 „ „	100	The Bank of Bengal.				
058524 „ „	1,000	The Bank of Bengal	Aug. 1, 1879	Yeshwant Moraba Warudkar.	910/D, dated 11-2-08	Aug. 15, 1908.
3140181 „ „	1,000	The Bank of Bengal	Feb. 1, 1888	Bidhu Mukhi Dasi, certificate-holder, estate Ishan Chandra Das.	392/D, dated 4-8-10	Mar. 4, 1911.
162774 „ „	1,000	The Bank of Bengal	Aug. 1, 1886	Suranjan Dutt, certificate-holder, estate Narasinha Dutt deceased.	501/D, dated 3-9-10	Ditto.

† Half note—Duplicate has been issued.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
045037 4% 1842-43	500	Faiz Mahomed Shah, Trustee for the Durgah, Sylamshah.	Feb. 1, 1897	Basharat Shah, certificate-holder, estate Faiz Mahomed Shah	264/D, dated 31-5-04	Mar. 4, 1911.
018252 " "	500	Annapurnabai	A 1, 1905	Pootlabai	557/D, dated 19-9-10	Ditto.
015359 3½% 1842-43	600	Kamal Kamini Dasi, certificate-holder to the estate of Baroda Kant Mazumdar.	July 31, 1899	Kamal Kamini Dasi, certificate-holder to the estate of Baroda Kant Mazumdar.	1007/D, dated 6-12-04.	Feb. 18, 1905.
015360 " "	600					
015361 " "	600					
015362 " "	500					
015363 " "	500					
015364 " "	500					
015365 " "	500					
015366 " "	500					
015367 " "	500					
015368 " "	500					
015369 " "	500					
015370 " "	500					
015371 " "	500					
015372 " "	500					
015373 " "	500					
003795 " "	500					
031438 " "	500					
057854 " "	5,000	Lalbhai Dalpatbhai, Vadilal Lalubhai, and Jamnabhai Bhagoobhai.	Aug. 1, 1901	Lalbhai Dalpatbhai and Jamnabhai Bhagoobhai.	756/D, dated 8-11-05	Feb. 24, 1906.
057855 " "	25,000					
080638 " "	1,000	Bank of Bengal	Ditto	Kumar Banwari Mukunda Deb.	79/D, dated 16-11-05	Ditto.
062419 " "	1,000	The Mercantile Bank of India, Ld.	Aug. 1, 1902	Jhoomack Lall	164/D, dated 5-5-05	Aug. 11, 1906.
L017152 " "	100	P. Merwanjee	Feb. 1, 1903	P. M. Dastoor	232/D, dated 21-5-06	Ditto.
B009020 " "	100	Harmusjee Rustomjee Kanga	Aug. 1, 1902	Dorabjee Edaljee Antia.	726/D, dated 13-9-06	Feb. 16, 1907.
003793 " "	500	Jadu Pati Banerjee	Feb. 1, 1904	Jadu Pati Banerjee	804/D, dated 11-10-06	Ditto.
F001993 " "	1,000	The Commercial and Land Mortgage Bank, Ld.	Feb. 1, 1903	Pragji Kapoorchand	841/D, dated 23-10-06	Ditto.
085194 " "	100	The Bank of Bengal	Aug 1, 1902	Officer Commanding Divisional Supply, III Lahore Division, on behalf of Hafiz Abdul Karim.	927/D, dated 17-11-06	Feb. 16, 1907
085195 " "	100					
085196 " "	100					
085197 " "	100					
085198 " "	100					
085199 " "	100					
085200 " "	100					
085201 " "	100					
085202 " "	100					
040106 " "	1,000	Kasim Ali, Administrator of Mahmud Ali (minor).	Aug 1, 1902	Sheik Kasim Ali, Administrator of Mahmud Ali and Omaid Ali (minors).	1275/D, dated 21-2-07	Aug. 17, 1907
040109 " "	1,000					
040107 " "	1,000	Kasim Ali, Administrator of Omaid Ali (minor).				
040108 " "	1,000					
020553 " "	1,000	Woopendro Nath Mookerjee.	Aug. 1, 1894	Nolin Kumari Debi	243/D, dated 15-6-07	Ditto.
054385 " "	500	Hari Dass Sreemany	Aug. 1, 1902	Abinash Chandra Roy and Amrita Lal Roy for self and as Guardian of Makham Lal Roy and Nani Lal Roy, minors.	538/D, dated 26-9-07	Feb. 22, 1908
B016493 " "	100	Sapoorjee Sorabjee	Feb. 1, 1902	Ranchhoddas Jiwandas.	747/D, dated 14-12-07	Ditto.
078147 " "	500	Bromhomoyee Dasi	Feb. 1, 1905	Bromhomoyee Dasi	975/D, dated 22-1-09	Aug. 14, 190[illegible]
077732 " "	2,000	Denomoyee Dabee	Feb. 1, 1906	Denomoyee Dabee	23/D, dated 6-4-09	Ditto.
012450 " "	500	Bhuban Mohini Dasi, Administratrix of Romesh Chunder Ghose.	Aug. 1, 1897	Rasik Lal Ghose, Administrator to the estate of Romesh Chunder Ghose.	196/D, dated 2-6-09	Ditto.
B007336 " "	100	Bapuji Raghunathji Trilokekar.	Feb 1, 1906	J. I. Fonseca	685/D, dated 18-11-09	Feb. 5, 1910
B007337 " "	100					
B007338 " "	100					
034318 " "	500	Shib Chandra Chowdry	Feb. 1, 1902	Hemangini Dassy	900/D, dated 28-2-10	Aug. 27, 19[illegible]
085343 " "	500	The Bank of Bengal	Feb. 1, 1905	Repin Behari Nandi	958/D, dated 8-2-11	Feb. 17, 191[illegible]
085344 " "	500	Ditto			960/D, dated 8-2-11	Ditto.
077097 " "	100	Ditto	Aug. 1, 1903	Harimati Dasi	1110/D, dated 25-3-11	Ditto.
079784 " "	500	Nobin Chandra Bose	Aug. 1, 1904	Nobin Chandra Bose	91/D, dated 27-4-11.	Ditto.
B6685 " "	1,000	S. E. Willmott	Feb. 1, 1896	Purshotam Kalidas, Survivor of Bai Parwati Matichand, Hirachand and Nanabhai Telukchand.		
B7704 " "	1,000	T. E. Willmott				

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
105693 3½% 1842-43	100	Govind Lal Ray, surviving executor of Bhola Nath Shaha.	Feb. 1, 1908	Tincowry Dassee, Administratrix to the estate of Bhola Nath Shaha.	D295/1099, dated 2-4-11	Feb. 17, 1912.
016272 " "	2,000	Chunder Nath Chukerbutty.	Aug. 1, 1895	The Comptroller General.	D983/1125, dated 28-2-12	Aug. 31, 1912.
M099710 " "	2,000	R. Wilkins	Aug. 1, 1906	Dr. R. Wilkins, F. R. C. S.	D65/1048, dated 28-4-12	Ditto.
M006138 " "	200					
M004030 " "	500					
M005580 " "	500					
[illegible]81 " "	500					
82 " "	500					
83 " "	500					
M003357 " "	1,000					
M004551 " "	5,000					
M065573 " "	1,500					
039935 4% 1854-55	1,000	Hurry Pado Banerjee and Shama Pado Banerjee.	June 30, 1887	Hurry Pado Bandopadhya and Shama Pado Bandopadhya.	706/D, dated 24-9-92	Feb. 11, 1893.
055895 " "	1,700	S. Appu Row	June 30, 1889	S. Appu Row	1169/D, dated 13-3-94	Ditto.
055896 " "	1,300					
051998 " "	500					
033952 " "	500	Kedar Nath	June 30, 1876	Ramdullary Bibi	520/D, dated 22-7-04	Feb. 18, 1905.
033953 " "	500					
033954 " "	500					
041856 " "	500	Kaikhoshro K. Panthakey	Dec. 31, 1888	Framjee Nusserwanjee Bottlewala.	552/D, dated 30-7-06	Feb. 16, 1907.
032913 " "	500	The Bank of Bombay	Dec. 31, 1883	Nana Shiwaji, Administrator of Shiwapa Narsoo.	214/D, dated 3-6-07	Aug. 17, 1907.
002171 3½% 1854-55	1,000	Braja	Dec. 31, 1898	Benode Behary Shome, administrator, estate, Braja Behary Shome.	1341/D, dated 26-2-04	Aug. 20, 1904.
[illegible]48744 " " Non transferable Try. Note.	500	Shamapado Sreemany	Dec. 31, 1898	Sreemutty Kumud Kamini Kar.	324/D, dated 13-7-05	Feb. 24, 1905.
017225 3½% 1854-55	900	Krishnabai, Manager for the temple of Sree Dattatraya at Chanda.	June 30, 1896	Yadeo Sambsheo Gosai, Pujari of the Temple of Dattatraya, Chanda, C. P.	553/D, dated 4-9-05	Ditto.
047417 " "	500	Shama Pada Sreemany	June 30, 1902	Jhoomack Lall	164/D, dated 5-5-06.	Aug. 11, 1906.
047418 " "	500					
B002198 " "	1,000	The Bank of Bombay	June 30, 1899	Meherjee Dhunjeebhoy Kharas.	901/D, dated 12-11-06	Feb. 16, 1907.
B007173 " "	1,000					
B007392 " "	1,000					
B007462 " "	500					
053560 " "	100	The Bank of Bengal	Dec. 31, 1899	Officer Commanding Divisional Supply, III Lahore Division, on behalf of Jamsetjee's sons.	927/D, dated 17-11-06	Ditto.
037622 " "	1,000	The Bank of Bombay	June 30, 1902	The Hony. Secy., Gujrat Vernacular Society, Ahmedabad.	930/D, dated 17-11-06.	Ditto.
037623 " "	1,000					
061708 " "	500	Sarat Chunder Mitter	June 30, 1903	Moty Lall Mitter	93/D, dated 1-5-07.	Aug. 17, 1907.
061366 " "	100	Benoy Krista Hazra				
036092 " "	1,000	Ellisetti Seshiah Setty	June 30, 1903	D. Guru Bheema Row.	598/D, 28-10-07.	Feb. 22, 1908.
B002837 " "	1,000	The Bank of Bombay	Dec. 31, 1896	Alibai Erachshah Karanjavala.	717/D, dated 4-12-07.	Ditto.
B002751 " "	500					
033347 " "	500	Shama Pada Sreemanoy	June 30, 1904	Sorojini Dasi, Administratix to the estate of Doorga Churun Kassoby.	051/D, dated 21-3-08.	Aug. 15, 1908.
033348 " "	500					
070005 " "	500	Hari Dass Sreemany				
054706 " "	500	Shama Pado Sreemany	June 30, 1899	Sham Lal Sen, Guardian of Kumudini Dasi (minor).	1190/D, dated 21-5-08.	Ditto.
0[illegible]385 " "	2,000	Shama Pado Sreemany	June 30, 1903	Kamini Kumar Das	193/D, dated 21-5-08	Ditto.
0[illegible]881 " "	1,000	The Bank of Bengal	Dec. 31, 1902	Aukhoy Kumar Das	853/D, dated 4-7-08	Feb. 13, 1909.
[illegible]263 " "	1,000		June 30, 1903			
079223 " "	1,000					
054758 " "	1,000	Akhoy Kumar Das				
040681 " "	500	The Bank of Bengal				
060181 " "	5,000					
[illegible] " "	500	Tabitha Forrester	June 30, 1896	Tabitha Forrester	867/D, dated 13-7-08	Ditto.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
B021751 3½% 1854-55	500	Jehangir Muncherji Patel .	June 30, 1904	Shavakshaw Pestonji Acharwala.	447/D, dated 30-7-08 . .	Feb. 13, 1909.
B027392 " "	1,000	The Bank of Bombay .	June 30, 1904	Sakhubai . .	1123/D, dated 11-3-09 . .	Aug. 14, 1909.
B027399 " "	1,000					
B027400 " "	1,000					
B027401 " "	1,000					
B027402 " "	1,000					
036840 " "	500	Shama Pado Sreemany .	June 30, 1903	Kadumbini Ganguli .	133/D, dated 12-5-09 . .	Ditto.
015455 " "	1,000	Bhagwan Dass . .	Dec. 31, 1901	Bhagwan Das . .	551/D, dated 18-9-09 . .	Feb. 5, 1910.
B001189 " "	500	The Bank of Bombay .	June 30, 1905	Khando Yeshavant Dole.	644/D, dated 8-11-09 . .	Ditto.
085204 " "	10,000	Dr. Th. Dalhoff, S. J., and Revd. J. B. M. de Souza, survivors of M. A. Fonseca.	Dec. 31, 1905	J. I. Fonseca .	685/D, dated 18-11-09 . .	Ditto.
B023234 " "	1,000	Theodore Dalhoff . .	June 30, 1905			
023780 " "	1,000	Bipin Kristo Roy . .	June 30, 1904	Hari Lal Sanyal .	54/D, dated 19-4-10 . .	Aug. 27, 1910.
035365 " "	100	Shama Pado Sreemany .	June 30, 1903			
035364 " "	100		June 30, 1904			
B008579 " "	1,000	The Bank of Bombay .	June 30, 1906	Bhasker Govindrao Tilak.	757/D, dated 24-11-10 . .	Mar. 4, 1911.
B008580 " "	1,000					
B008581 " "	1,000					
B008582 " "	1,000					
B008583 " "	1,000					
077042 " "	300	The Bank of Bengal .	Dec. 31, 1903	Bepin Behari Nandi .	958/D, dated 8-2-11 . .	Feb. 17, 1912.
077048 " "	300	Ditto .				
077713 " "	400	Ditto .				
077889 " "	500	The Comptoir National D'Escompte De Paris .	Dec. 31, 1906	Sreemut Monindra Mohini Bose.	1100/D, dated 25-3-11 . .	Ditto.
082422 " "	500	The Bank of Bengal .				
110429 " "	25,000	John Dey . . .	June 30, 1908	Sir H. S. King, K.C.I.E.	Debt. 344/1094, dated 18-7-11 .	Ditto.
102660 " "	100	Dadyba Dinshaw . .	June 30, 1907	The Station Supply Officer, Mhow, on behalf of Chajjumal and Nusserwanji Rustonji and Mahomad Haniff.	D 545/52 of 1911, dated 14-9-11 .	Ditto.
088529 " "	500	The Comptroller General .				
091990 " "	3,000	R. Wilkins . . .	June 30, 1906	Dr. R. Wilkins, F.R.C.S.	D65/1048, dated 28-4-12 . .	Aug. 31, 1912.
M008333 " "	500					
M011296 " "	500					
97 " "	500					
98 " "	500					
99 " "	500					
M011300 " "	1,000					
1 " "	1,000					
2 " "	1,000					
056020 " "	2.500					
079041 " "	2,500					
M008334 " "	1,000					
B022056 " "	100	Nanabhoy Merwanjee and Dhunbaiji or either of them.	June 30, 1905	Shalebhoy Tyebjee	D 1016/31, dated 9-3-12 . .	Ditto.
B007936 " "	100	Bank of Bombay . .	Dec. 31, 1903			
103146 4% 1865	500	Luchmee Chand Radha Kissen.	Nov. 1, 1877	Administrator General, Bengal, Administrator, estate of Raj Chunder Ghose.	13, dated 19-3-87 . . .	Jan. 28, 1888.
105488 " "	500	Deb Nath Sreemany .	Nov. 1, 1878	Dhunjeebhoy Merwanjee Jejeebhoy and Peroshaw Merwanjee Jejeebhoy.	481/D, dated 27-7-91 . .	Feb. 20, 1892.
225114 " "	500	The Bank of Bengal .	Nov. 1, 1886			
264758 " "	500	The Bank of Bombay .	May 1, 1892	Vinayak Chintamon Joglekar.	673/D, dated 7-7-96 . .	Mar. 6, 1897.
234661 " "	1,000	Bama Sundari Gupta .	May 1, 1893	Bama Sundari Gupta	422/D, dated 27-7-98 . .	Feb. 25, 1899.
339872 " "	1,500	Ram Gopal . . .	Ditto .	Lalla Umrao Singh .	579/D, dated 29-8-98 . .	Ditto.
236970 " "	1,500	Thom. D'Souza & Co. .	Nov. 1, 1893	Kissory Mohun Mookerjee.	993/D, dated 29-1-99 . .	Aug. 6, 1899.
211000 " "	500	Rajendra Ganguly . .	May 1, 1891	Sreemutty Ganoda Dabee, Surviving certificate-holder to the estate of Rajendra Ganguli.	1199/D, dated 30-1-00 . .	Aug. 11, 1900.
035763 " "	500	G. H. Blaquire, Exr. of S. Blaquire.	May 1, 1893	Braja Bala Dabi *alias* Brojo Kumari Dabi, certificate-holder in the estate of Srinath Mookerjee.	376/D, dated 6-7-03 . . .	Feb. 13, 1904.
037855 " "	500	Doyal Chunder Sabooyee .				
060874 " "	500	Motian Chand . .	Nov. 1, 1870	Ramdullary Bibi .	520/D, dated 22-7-04 . .	Feb. 18, 1905.
060875 " "	500					
156422 " "	1,000	The National Bank of India, Ltd.	Nov. 1, 1882	Ghanasham Nilkanth Nadkarni.	793/D, dated 10-10-06 . .	Feb. 16, 1907.
187065 " "	500	Deb Nath Sreemani . .	May 1, 1884	Bussick Lal Mullick	224/D, dated 5-2-07 . .	Aug. 17, 1907.

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	R					
284054 4% 1865	100	Bhicajee Nowroji . .	Nov. 1, 1892	Sowchand Premjee and Nemchand Vasso, Survivors of Labhjee Chaturbhoj Liladhar Devchand, Premjee Sooonderjee and Manekchand Devchand, by their constituted attorney Nanalal Parvuram.	1297/D, dated 4-3-07 . .	Aug. 17, 1907.
B001159 " "	100	Pallonjee Dadabhoy .				
B001161 " "	100	Edulje Kanga .				
B001162 " "	100					
B001163 " "	100					
114607 " "	500	The Bank of Bengal .	May 1, 1884 .	Nana Shiwaji, Administrator of Shiwapa Nursoo.	214/D, dated 3-6-07 . .	Ditto.
114608 " "	500					
153624 " "	500	Grace Thompson, Executrix of Fredrick Thompson.				
208728 " "	500	Tarini Churn Ghose . .	Nov 1, 1889 .	Butta Kristo Addy and Balye Chand Addy, Administrators to the estate of Raj Kristo Addy.	342/D, dated 22-7-07 . .	Feb. 22, 1908.
318745 " "	2,000	Bhagirathibai Bhosekar	Nov. 1, 1891 .	Govind Anant Bhosekar, certificate-holder, estate Bhagirathibai.	607/D, dated 30-10-07 . .	Ditto.
212406 " "	1,000	The Comptroller General .	Nov. 1, 1889 .	Syed Ali Zamin .	817/D, dated 27-11-08 . .	Feb. 18, 1909.
338987 " "	500	The Bank of Bombay .	May 1, 1893 .	Chutkojee . .	1155/D, dated 18-3-09 . .	Aug. 14, 1909.
338988 " "	500					
B008539 " "	500					
B008545 " "	500					
B008546 " "	500					
B139141 " "	1,000	Bank of Bombay . .	Nov. 1, 1882 .	Hurukhbai Hurcooverbai.	Debt. 374/1089, dated 28-7-11. .	Feb. 17, 1912.
024223 3½% "	1,000	Rajkristo Chatterjee. .	Nov. 1, 1896 .	Rajkristo Chatterjee .	65/D, dated 26-4-00 . . .	Aug. 11, 1900.
109232 " "	1,000	Annapoornabai Wakenka .	Nov. 1, 1899 .	Annapoornabai Wakenkar.	324/D, dated 13-7-05 . .	Feb. 24, 1906.
109233 " "	1,000					
100334 " "	1,000	Shamapada Sreemany .	Nov. 1, 1897 .	Sreemutty Kumud Kamini Kar.		
094839 " "	500		May 1, 1897 .			
055321 " "	500	Annapurna Dassee and Gosto Lall Sen.	Nov. 1, 1899 .	Behari Lal Sain, Administrator, estate Gosto Lal Sen.	592/D, dated 12-9-05 . .	Ditto.
B001454 " "	100	Deepchund Nalchund .	Nov 1, 1895 .	Rastomjee Shapurji Bhawnagary.	1100/D, dated 22-2-06 . .	Aug. 11, 1906.
146457 " "	500	Bepin Behary Mookerjee .	Nov 1, 1902 .	Bepin Behary Mookerjee.	87/D, dated 23-4-06 . .	Ditto.
143032 " "	500	Jadu Pati Banerjee .	May 1, 1903 .	Jadu Pati Banerjee .	804/D, dated 11-10-06 . .	Feb. 16, 1907.
043735 " "	500					
043430 " "	500					
000797 " "	500					
119107 " "	500					
070311 " "	1,000	V. Venkatroya . .	May 1, 1903	Pragji Kapoorchand .	841/D, dated 23-10-06 . .	Ditto.
M006344 " "	1,000	The Bank of Madras .				
096820 " "	500	The Bank of Bengal .	May 1, 1901 .	Rajobala Debi certificate-holder in the estate of Surendra Nath Ganguli.	1029/D, dated 7-12-06 .	Ditto.
096821 " "	500					
096817 " "	500					
096581 " "	100					
043982 " "	500	Ram Kristo Mookerjee .	May 1, 1903 .	Moti Lal Mitter .	93/D, dated 1-5-07 . .	Aug. 17, 1907.
002603 " "	500	The Bank of Bengal .	May 1, 1894 .	Nolin Kumari Debi .	243/D, dated 15-6-07 .	Ditto.
002608 " "	500					
047659 " "	500	Sir S. Ramasamy Modelier, C.I.E.	May 1, 1901 .	B. Muneswamy Pillay.	279/D, dated 29-6-07 . .	Ditto.
077742 " "	500	Troylucko Nath Roy .	Nov. 1, 1903 .	Abinash Chandra Roy and Amrita Lal Roy for self and as guardian of Makham Lal Roy and Nanilal Roy, minors.	538/D, dated 26-9-07 . .	Feb. 22, 1908.
180584 " "	1,000	Nistarini Debi . .	May 1, 1903 .	Nistarini Debi .	604/D, dated 29-10-07 .	Ditto.
B011613 " "	100	Sorabjee Framjee . .	May 1, 1902 .	Ranchhoddas Jiwandas.	747/D, dated 14-12-07 . .	Ditto.
[illegible]10 " "	100	Hargovandas Poonumchand.				

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		R					
031552	3½% 1865	5,000	Tincurry Devi	May 1, 1896	Poorna Chunder Ganguli, Administrator to the estate of Tincurry Devi.	890/D, dated 4-2-08	Aug. 15, 1908.
031059	" "	1,000					
116021	" "	100	Janhoba Monee Dassi	Nov. 1, 1902	Soudamini Dassi, certificate-holder, estate Janhoba Moni Dassee.	5/D, dated 1-4-08	Ditto.
116022	" "	100					
116023	" "	100					
B025256	" "	1,000	The Bank of Bombay	Nov. 1, 1900	Mancharjee Meherwanji Mulla Firoze, Executor of Meherwanji Shapoorji Mulla Feroze.	341/D, dated 3-7-08	Feb. 13, 1909.
B025258	" "	1,000					
092132	" "	1,000	The Bank of Bengal	Nov. 1, 1903	Akhoy Kumar Das	353/D, dated 4-7-08	Ditto.
092133	" "	1,000					
098695	" "	500					
167810	" "	500	Thomas Richard Lardner	Nov. 1, 1904	Thomas Richard Lardner.	408/D, dated 5-8-08	Ditto.
167811	" "	500					
B041365	" "	1,000	Chugondas and Co.	May 1, 1905	Currimbhoy Jeevajee	682/D, dated 16-10-08	Ditto.
056600	" "	1,000	The Comptroller General	Nov. 1, 1900	Rabi Sahai	712/D, dated 22-10-08	Ditto.
Bom. 11527	" "	500	Bai Ruttonbai J. Chenai	Nov. 1, 1902	Ruttonbai Gehangiri Chinoy.	955/D, dated 16-1-09	Aug. 14, 1909.
045832	" "	8,500	The Receiver, High Court, Bengal.	May 1, 1904	Lal Behary Dutt	135/D, dated 12-5-09	Ditto.
046150	" "	8,500					
045753	" "	5,000					
045755	" "	1,400					
045758	" "	2,000					
142527	" "	500	Jnanendra Nath Mukherji	May 1, 1903	Kadumbini Ganguli	138/D, dated 12-5-09	Ditto.
005490	" "	1,000	Bhuban Mohini Dasi, Administratrix of Romesh Chunder Ghose.	May 1, 1897	Rasik Lal Ghose, Administrator to the estate of Romesh Chunder Ghose.	196/D, dated 2-6-09	Ditto.
005491	" "	500					
B010616	" "	1,000	The Bank of Bombay	May 1, 1902	Shapurji Byramji Katrak.	522/D, dated 14-9-09	Feb. 5, 1910.
109883	" "	5,000	Rajoballa Dabee	Nov. 1, 1904	Rishi Kesh Chatterjee	646/D, dated 8-11-09	Ditto.
097408	" "	1,000	Ram Dai, Administratrix of Rambharose minor, empowered under Act VIII of 1890 to draw interest only.	Nov. 1, 1902	Ram Bharose	1012/D, dated 4-3-10	Aug. 27, 1910.
097409	" "	500					
097410	" "	100					
097411	" "	1,000					
097412	" "	2,000					
097413	" "	2,000					
170768	" "	100	The Comptroller General	May 1, 1905	Bagala Sundari Dassy.	262/D, dated 28-6-10	Ditto.
135625	" "	500	Abinash Chandra Ghosh	May 1, 1903	Surendra Nath Roy, Administrator, estate Abinash Chandra Ghosh.	264/D, dated 28-6-10	Ditto.
135626	" "	1,000					
M015909	" "	1,000	The National Bank of India, Ld.	May 1, 1906	W. Komalammal, Executrix of W. Gopalachariar deceased.	370/D, dated 28-7-10	Mar. 4, 1911.
M016803	" "	1,000					
M016804	" "	1,000					
M016805	" "	1,000					
M008593	" "	500	The Madras Railway Company.	May 1, 1907	G. W. Sawday, or D. A. Rees, either or survivor.	613/D, dated 29-9-10	Ditto.
120609	" "	1,000	Hari Das Sreemany	May 1, 1906	Saroj Kumar, Sudhansu Kumar and Ajit Kumar Mullick, minors through their guardian, Kshitish Chandra Sarkar.	721/D, dated 10-11-10	Ditto.
B039433	" "	500	The National Bank of India.	May 1, 1907	The Station Supply Officer, Mhow, on behalf of Chajjumal and Nusserwanji Rustomji and Mahomed Haniff.	D545/52, dated 14-9-11	Feb. 17, 1912.
142897	" "	200	The Bank of Bengal	May 1, 1907			
157652	" "	1,000	Ditto	May 1, 1907	Kunja Lal Sen	948/D, dated 1-2-11	Ditto.
187233	" "	100	Ditto	Nov. 1, 1906	Jogindra Nath Samaddar.	962/D, dated 8-2-11	Ditto.
165366	" "	1,000	Bachni	May 1, 1906	Bachni	1020/D, dated 28-2-11	Ditto.
160570	" "	500	The Administrator General, Bengal.	May 1, 1907	Sreemuty Monindra Mohini Bose.	1108/D, dated 25-3-11	Ditto.
098992	" "	500	The Bank of Bengal				
099937	" "	500	Ditto	Nov. 1, 1907			

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	R					
118097 3½% 1865	1,000	Bank of Bengal	May 1, 1904	A. W. Pim	63/D, dated 4-4-71	Feb. 17, 1912.
181595 " "	200	Comptroller General	May 1, 1906	Gobind Lal	93/D	Ditto.
Bom. 8289 " "	1,000	The Hongkong and Shanghai Banking Corporation.	Nov. 1, 1895.	Purshotam Kalidas, survivor of Bai Parwati, Matichand, Hira Chand, and Nanabhai Talukchand.	91/D, dated 27-4-11	Ditto.
" 8290 " "	1,000					
" 8291 " "	1,000					
" 8292 " "	1,000					
" 8293 " "	1,000					
170495 " "	1,500	Gobind Lal Ray, surviving Executor of Bholanath Shaha.	May 1, 1908.	Tincowry Dassee, Administratrix to the estate of Bholanath Shah.	Debt. 295/1099, dated 7-7-11	Ditto.
103702 " "	1,000					
134766 " "	500					
100860 " "	1,000	Gosain Das Ghosh	Nov. 1, 1906	Sm. Brajabala Das	Debt. 629/1091, dated 24-10-11	Ditto.
175651 " "	300	Bank of Bengal	Nov. 1, 1905	Mrs. Fanny Fischer	Debt. 651/1097, dated 27-10-11	Ditto.
197444 " "	500	Agra Bank Ld.	Nov. 1, 1885	Siddheswar Sarkar, certificate-holder, estate Rajmohishi Sarkar.	D288/84, dated 18-6-12	Aug. 31, 1912.
074494 " "	500	Bai Harkore	May 1, 1904	Manchersha Navroji Gundevia.	D22/73, dated 10-4-12	Ditto.
025840 " "	1,000	Chunder Nath Chukerbutty.	May 1, 1895	The Comptroller General.	D983/1125, dated 28-2-12	Ditto.
Bom. 2369 " "	500	Dadaji Bhanaji	Nov. 1, 1904	Revd. C. A. C. D. Sequeira and J. M. D'Olivera, survivors of J. M. Gonsalves.	D1035/1117, dated 14-3-12	Ditto.
B021642 " "	100	Pestonji Hormusjee Patuck and Rustomji Hormusjee Patuck	May 1, 1905.	Shalebhoy Tyebjee	D1016/31, dated 9-3-12	Ditto.
B021643 " "	100					
123070 " "	500	H. E. Teixeira	Nov. 1, 1906.	Dr. R. Wilkins, F.R.C.S.	D65/1048, dated 28-4-12	Ditto.
M016442 " "	1,000	R. Wilkins				
43 " "	1,000					
121533 " "	1,000					
M014555 " "	500					
M012343 " "	500					
M013638 " "	500					
39 " "	500					
M008240 " "	500					
41 " "	500					
42 " "	500					
M015808 " "	500					
011267 " "	500	Sukhoda Moyee Debi	May 1, 1903	Sm. Akkori Debi	D30/1057, dated 10-4-12	Ditto.
182815 " "	1,000	The Bank of Bengal	May 1, 1906	Bhagwati Shankar	D70/86, dated 29-4-12	Aug. 31, 1912.
000161 5% 1872 Non-transferable Treasury Note.	500	Vinaik Jogeshwar Ghooi, Manager, Vithal Rukhami Mandir of Nagpur.	July 16, 1900.	Vinayak Jogeshwar Ghui.	1080/D, dated 31-3-10	Aug. 27, 1910.
002275 4½% 1879	1,100	Kamini Debi	Sep 15, 1880	Sm. Basanta Kumari Debi, certificate-holder, estate Kamini Debi.	Debt. 319/1101, dated 12-7-11	Feb. 17, 1912.
039004 " "	100	Agra Bank, Limited	Sep 16, 1882	Hurukhbai / Hurcooverbai	D374/1089, dated 2-4-11	Ditto.
039005 " "	100					
039094 " "	100					
010277 " "	1,500	J. W. Madge and G. Payne, Executors of William Vallance.	Sep. 16, 1888	Mr. Henry Payne, Derivative Executor to the estate of Revd. William Vallance.	Debt. 410/1092, dated 5-8-11	Ditto.
008776 R 4% 1879	500	Bunsi Lall Abeerchand	July 16, 1874.	P. Durgachellum Modeliar.	1, dated 8-2-82	Jan. 28, 1888.
055431 " "	500	Executive Commissariat Officer, Sialkot.	Jan. 16, 1876	Bhogwan Dass	29, dated 15-12-87	Ditto.
002887 " "	500	Mohomedbhoy Rowji Labai and Ibrahimbhoy Mohomedbhoy.	July 16, 1887.	Atmaram Damodher	434/D, dated 25-7-92	Feb. 11, 1893.
083202 " "	500	Comptroller General	Sep. 16, 1889	Seths Diokaram Bhagwan Dass, Jaggan Nath Das, Onkar Das and Ganpat.	26/D, dated 6-4-00	Aug. 11, 1900.
002644 3½% 1879	500	Kamal Kamini Dasi, certificate-holder to the estate of Baroda Kant Mazumdar.	July 16, 1899	Kamal Kamini Dasi, certificate-holder to the estate of Barada Kant Mazumdar.	1007/D, dated 6-12-04	Feb. 18, 1905.
002694 " "	500					
009049 " "	1,200	Lalbhai Dalpatbhai, Vadilal Lalubhai, and Jamnabhai Bhagoobhai.	July 16, 1901	Lalbhai Dalpatbhai and Jamnabhai Bhagoobhai.	756/D, dated 8-11-05	Feb. 24, 1906.
Bom. 2174 " "	800	Mankarbai	Jan. 16, 1903.	Pragji Kapoorchand	841/D, dated 23-10-06	Feb. 16, 1907.
M002577 " "	1,000	The Bank of Madras				
M002474 " "	1,000					
M002646 " "	1,000					
B006969 " "	100	Purshotamdas Karsondas Mulji and Ramkore, his wife, or either.				
B006970 " "	100					
B006971 " "	100					

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	R					
012289 3½% 1879	100					
012290 ,, ,,	100					
012291 ,, ,,	100					
012292 ,, ,,	100					
012403 ,, ,,	100					
012404 ,, ,,	100	The Bank of Bengal	July 16, 1901	B. Muneswamy Pillay.	279/D, dated 29-6-07	Aug. 17, 1907.
012405 ,, ,,	100					
012406 ,, ,,	100					
012915 ,, ,,	500					
012681 ,, ,,	400					
M003379 ,, ,,	500	The Bank of Madras				
M003380 ,, ,,	500					
B002674 ,, ,,	100	The Bank of Bombay	July 16, 1897	Narayan Pootoba, Administrator of Luxmibai.	715/D, dated 3-12-07	Feb. 22, 1908.
B002675 ,, ,,	100					
009553 ,, ,,	1,000					
009554 ,, ,,	1,000					
009555 ,, ,,	1,000					
009556 ,, ,,	1,000					
009557 ,, ,,	1,000	Ram Dai, Administratrix of Rambharose minor, empowered under Act VIII of 1890 to draw interest only.	Jan. 16, 1903	Ram Bharose	1012/D, dated 4-3-10	Aug. 27, 1910.
009558 ,, ,,	2,000					
009559 ,, ,,	3,000					
009560 ,, ,,	4,000					
009561 ,, ,,	4,000					
M003823 ,, ,,	1,000	R. Wilkins	July 16, 1906	Dr. R. Wilkins, F. R. C. S.	D65/1048, dated 28-4-12	Aug. 31, 1912.
M016992 ,, ,,	4,200					
104359 ,, ,,	1,000	Tejoomal Towermal	Jan. 16, 1907	Pursotamdas Kherajmal.	D251/61, dated 7-6-12	Ditto.
B006997 ,, ,,	100	Nanabhoy Merwanjee and Dhunbaiji or either of them.	July 16, 1905	Shalebhoy Tyabjee	D1016/31, dated 9-3-12	Ditto.
014743 ,, 1893-94	100	Sham Sagor Mookerjee	Dec. 31, 1895	Ram Sagor Mookerjee.	31/D, dated 10-4-07	Aug. 17, 1907.
021832 ,, ,,	1,000	Madhorao, Manager for the temple Lukmee Narain Swamy at Titoorghat in District of Raipur.	Sep. 1, 1896	Madho Rao, Manager of the temple Luchmee Narainswamy at Titurghat, Raipur District.	274/D, dated 30-6-10	Aug. 27, 1910.
021141 3½% 1900-01	1,000					
021142 ,, ,,	1,000					
021143 ,, ,,	1,000					
021144 ,, ,,	1,000					
021145 ,, ,,	1,000	Hari Das Sreemany	Dec 31, 1903	Jadu Pati Banerjee	804/D, dated 11-10-06	Feb. 16, 1907.
021146 ,, ,,	1,000					
021147 ,, ,,	1,000					
021148 ,, ,,	1,000					
021294 ,, ,,	500					
013454 ,, ,,	1,000	Benoy Krishna Hazrah	Dec. 31, 1902	Sukhoda Dasi	885/D, dated 7-11-06	Ditto.
018322 ,, ,,	500	The Bank of Calcutta, Ld.				
015917 ,, ,,	500	The Bank of Bengal	Dec. 31, 1902	Sarat Bala Debi, certificate-holder, estate Upendra Nath Roy.	1140/D, dated 12-1-07	Aug. 17, 1907.
012622 ,, ,,	500	Benoy Krishna Hazra				
002511 ,, ,,	500	The Bank of Bengal				
031199 ,, ,,	1,000	Prosad Dass Boral and Bros.	Dec 31, 1903	Khiroda Sundari Dassi.	99/D, dated 24-4-08	Aug. 15, 1908.
043507 ,, ,,	1,000	The Alliance Bank of Simla, Ld	Dec. 31, 1904			
032584 ,, ,,	1,000	The Bank of Bengal	June 30, 1904	Akhoy Kumar Das	353/D, dated 4-7-08	Feb. 13, 1909.
038943 ,, ,,	500	Prasad Das Boral and Brothers.	Dec. 31, 1904			
038044 ,, ,,	500					
027918 ,, ,,	1,000	P. G. and W. Sawoo		Nritya Lal Basak		
027954 ,, ,,	1,000	Prosad Das Boral and Brothers.	June 30, 1905		64/D, dated 21-4-10	Aug. 27, 1910.
027955 ,, ,,	1,000					
012817 ,, ,,	1,000	Benoy Krishna Hazrah		Poora Soondari Dasi		
014666 ,, ,,	500	Abinash Chandra Ghosh	June 30, 1903	Surendra Nath Roy, Administrator, estate Abinash Chandra Ghosh.	264/D, dated 28-6-10	Ditto.
029022 ,, ,,	25,000	Bank of Bengal				
027645 ,, ,,	5,000	Prosad Das Boral and Bros.	June 30, 1905	Syed Mahammad Fyaz Ali Khan.	344/D, dated 21-7-10	Mar. 4, 1911.
012050 ,, ,,	2,000	Benoy Krishna Hazrah				
028741 ,, ,,	1,000					
000297 ,, ,,	1,000	The Russo Chinese Bank.	June 30, 1907	Kalidas Das, Administrator, estate Rani Moni Dasi, *alias* Rani Sundari Dasi.	451/D, dated 22-8-10	Ditto.
059996 ,, ,,	500					
063951 ,, ,,	1,000	The Bank of Bombay	June 30, 1907	Abdul Cader	755/D, dated 24-11-10	Ditto.
063952 ,, ,,	1,000					
002175 ,, ,,	100	The Bank of Bengal	June 30, 1903	Hari Mati Dassi	960/D, dated 8-2-11	Feb. 17, 1912.

No. of the Note and name of Loan.			Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
			R					
B005409	3½%	1900-01	500	The National Bank of India, Ld.	June 30, 1904	The Station Supply Officer, Mhow, on behalf of Chajjumal and Nusserwanji Rustomji and Mahomed Haniff.	Debt, 545/52 of 1911, dated 14-9-11	Feb. 17, 1912.
B010868	"	"	100	The Bank of Bombay	Dec. 31, 1905			
035293	"	"	500	Prosad Dass Boral and Bros.	Dec. 31, 1903	Choonee Lall Dass, certificate-holder. Estate Netto Lal Das.	Debt, 550/984, dated 15-9-11	Ditto.
038984	"	"	100	Ditto				
032494	"	"	100	Ditto				
[illegible]189	"	"	100	Hari Das Sreemany				
045227*	"	"	1,000	Prosad Das Boral and Bros.	Dec. 31, 1906	Sm. Kattyani Dassee	Debt, 657/1067, dated 28-10-11	Ditto.
045230	"	"	1,000					
079319	"	"	500	Prosad Das Boral and Bros.	Dec. 31 1906	Upendra Nath Mukerjee.	Debt, 746/1080, dated 25-11-11	Ditto.
051848	"	"	500	P. D. Boral & Bros.	June 30, 1909	Sm. Kiran Bala Ghose.	D875/81, dated 17-1-12	Aug. 31, 1912.
051849	"	"	500					
014173	3%	1896-97	500	Prasanna Kumar Mitra	Dec. 31, 1898	Prasanna Kumar Mitra.	1180/D, dated 4-2-03	Aug. 15, 1903.
040968	"	"	500	The Bank of Bengal	June 30, 1902	Bepin Behari Mukerjee.	87/D, dated 23-4-06	Aug. 11, 1906.
020041	"	"	1,000	Kekhashroo Temooljee Moody.	Dec. 31, 1899	Kekhashroo Temooljee Moody.	728/D, dated 13-9-06	Feb. 16, 1907.
025899	"	"	1,000	The Bank of Bengal	Dec. 31, 1901	Sarat Kumar Das	875/D, dated 5-11-06	Ditto.
025900	"	"	1,000					
025902	"	"	1,000					
025903	"	"	1,000					
025904	"	"	1,000					
080671	"	"	500					
080672	"	"	500					
080673	"	"	500					
080674	"	"	500					
082522	"	"	500	Maheshari Debi, Administratrix of Mati Lal Banerji.	June 30, 1902	Panchanan Banerjee.	968/D, dated 26-11-06	Ditto.
[illegible]658	"	"	500					
007251	"	"	500	Omesh Chunder Dutt	June 30, 1900	Giridhari Lal Roy	1126/D, dated 10-1-07	Aug. 17, 1907.
028824	"	"	1,000	Kassy Deen Singh	June 30, 1904	Debee Charan Sing	163/D, dated 22-5-07	Ditto.
008311	"	"	500	Koonja Lall Addy	Dec. 31, 1899	Nogendra Bala Debee	173/D, dated 23-5-07	Ditto.
008312	"	"	500					
008314	"	"	500					
022448	"	"	500	Ardesir Jehangir Parukh.	Dec. 31, 1902	Ardesir Jehangir Parukh.	447/D, dated 24-8-07	Feb. 22, 1908.
022266	"	"	500					
006802	"	"	500	The Agra Bank, Ld.	Dec 31, 1902	Abinash Chandra Roy and Amrita Lal Roy for self and as guardian of Makhan Lal Roy and Nani Lal Roy, minors.	538/D, dated 26-9-07	Ditto.
005636	"	"	500	The Bank of Bengal	Dec. 31, 1902	Nistarini Debi	604/D, dated 24-10 07	Feb. 22, 1908.
026190	"	"	500					
042233	"	"	500	Hari Das Sreemany	Dec. 31, 1903	Rakhal Das Mukherjee.	142/D, dated 8-5-08	Aug. 15, 1908.
025435	"	"	5,000	Shiv Sinhji	Dec. 31, 1899	Manek Lal Ghellabhoy	82/D, dated 24-4-09	Aug. 14, 1909.
025436	"	"	5,000					
080562	"	"	500	The Bank of Bengal	June 30, 1902	The Divisional Supply Officer, III Lahore Division, on behalf of Labha Mull.	515/D, dated 13-9-09	Feb. 5, 1910.
014179	"	"	500	Ajab Coomary Dassi	Dec. 31, 1897	Kanai Lal Haldar, administrator, estate Ajab Coomary Dassy.	970/D, dated 22-2-10	Aug. 27, 1910.
0[illegible]711	"	"	1,000	Nahar Singh	Dec. 31, 1897	Mohindar Singh, certificate-holder, estate Nahar Singh.	1010/D, dated 4-3-10	Ditto.
0[illegible]1066	"	"	100	Prosad Das Boral and Brothers.	June 30, 1904	Hari Lal Sanyal	54/D, dated 19-4-10	Ditto.
044902	"	"	100	Hari Lal Sanyal				
048611	"	"	1,000	The Comptroller General	Dec. 31, 1904			
006851	"	"	1,000	The National Bank of India, Limited.	Dec. 31, 1900	Vavilla Venkateswara Sastrulu.	276/D, dated 30-6-10	Ditto.
[illegible]7167	"	"	1,000	Bank of Bengal	Dec. 31, 1905	Syed Mahammad Fyaz Ali Khan.	314/D, dated 21-7-10	March 4, 1911.
[illegible]7168	"	"	1,000					
[illegible]003245	"	"	10,000	Secretary to the Commr. of Salt, Abkari and Separate Revenue, Madras.	June 30, 1908	H. H. Sri Vizianagram Maharaj Kumarika Appala Koidaya Sri Maharaj of Rewa, Vizianagram.	Debt, 703/19 of 1911, dated 13-11-11.	Feb. 17, 1912.

No. of the Note and name of Loan.	Value.	In whose name issued.	From what date bearing interest.	Name of claimant for duplicate.	No. and date of Comptroller General's order.	Date of publication under Act XIII of 1886 of list in which the Security was first mentioned.
	R					
[illegible]42041 3% 1896-97	500	The Comptroller General	Dec. 31, 1902	Lachman Das	942/D, dated 1-2-11	Feb. 17, 1912.
[illegible]00256 4% Cawnpore-Farruckabad Railway Debenture.	1,000	Choubay Sadhari Lall	June 30, 1896	Collector of Cawnpore.	760/D, dated 18-8-94	Feb. 28, 1895.
[illegible]00873 4% Cawnpore-Achneyra section of the R. M. Ry. Debenture.	100	Pearey Lal	Jan. 1, 1904	Pearey Lal	68/D, dated 24-4-11	Feb. 17, 1912.
*166427 4% 1842-43	500	Bank of Bengal	Aug. 1, 1886	Rai Narasinha Dutt Bahadur.	452/D, dated 11-8-05	Feb. 24, 1906.
*168034 " "	1,000	The Bank of Bengal	Feb. 1, 1887	Nara Sinha Dutt	74/D, dated 23-4-07	Aug. 17, 1907.
*168035 " "	1,000					
†149376 " "	500	Kally Nath Mukerji	Feb 1, 1886	Mahamaya Debi and Prasad Moyee Debi, administratrix, estate Kally Nath Mukerji.	89/D, dated 27-4-11	Feb. 17, 1912.
†149[illegible]77 " "	500					
†Bom 87013 ½% "	500	The Bank of Bombay	Aug. 1, 1897	Nensee Anand	748/D, dated 14-9-06	Feb. 16, 1907.
†095844 " "	2,000	The Bank of Bengal	Feb. 1, 1905	The Allahabad Bank, Ld., Calcutta.	993/D, dated 30-11-03	Ditto.
†072728 " "	100	Brindaban Chunder Dutt				
†065655 " "	100	Shuma Podo Sreemany				
†081854 " 1854 55	500	Devendra Nath Bhattacharjya.	Dec. 31, 1903	Agent, Alliance Bank of Simla, Ld., Ajmer.	165/D, dated 22-5-07	Aug. 17, 1907.
†037579 " "	100	Hari Das Sreemany	June 30, 1899	Rustomji J. Chinai	672/D, dated 29-10-10	March 4, 1911.
†037580 " "	100					
†089342 " "	500	Bank of Bengal	June 30, 1905	Messrs. Azabeg Brothers.	D286/1073, dated 18-6-12	Aug. 31, 1912.
†140223 " 1865	1,000	Port Commissioners, Calcutta.	May 1, 1905	The Allahabad Bank, Ld., Calcutta.	993/D, dated 30-11-06	Feb. 16, 1907.
†139450 " "	1,000	Gopal Chandra Chakrabutty.				
†137661 " "	100	Hari Das Sreemany				
†156721 " "	100					
†154676 " "	100					
†155116 " "	100					
†155117 " "	100					
†121112 " "	5,000	Ashu Tosh Majumdar, certificate-holder, estate Mohima Chandra Majumdar.	May 1, 1903	Ashu Tosh Mazumdar	1015/D, dated 4-12-06	Ditto.
†B020908 " "	1,000	George Alfred Barnett and Alexander Muirshead.	May 1, 1902	Bai Jarbai	—/D, dated 12-5-09	Aug. 14, 1909.
†157483 " "	10,000	The Comptroller General	May 1, 1907	Bepin Behari Samaddar.	690/D, dated 19-11-09	Feb. 5, 1910.
†B014600 " "	100	Hurmusji Rustomji Kanga	Nov. 1, 1907	Gurmukh Singh Mulchand Verhomal Mulchand Jethomal Dayaram.	Debt. 287/34 of 1911, dated 7-7-11	Feb. 17, 1912.
†B014479 " "	100	Bank of Bombay				
†B014478 " "	100					
†191104 " "	500	The Bank of Bengal	...	Gurmukhrai Bhagwan Das.	18/D, dated 4-4-11	Ditto.
†065435 " "	500	Dinomoyee Debi Chaudhurani & Janaki Debi Chaudhurani.	May 1, 1894	Purna Chunder Roy Chaudhury, Sirish Chandra Banerjee and Jotish Chandra Banerjee, certificate-holders, estate Donomoyee Debi Chaudhurani and Janaki Debi Chaudhurani.	D218/1106, dated 30-5-12	Aug. 31, 1912.
†011265 " 1879	500	The Delhi and London Bank, Ld.	July 16, 1902	Feroze Pestonji Saklatwallah.	684/D, dated 16-10-08	Feb. 13, 1909.
†072962 " 1900 01	500	Sha Gordhandas Ranchordas.	Dec. 31, 1906	Chotalal Narotum Das.	648/D, dated 8-11-09	Feb. 5, 1910.
†067896 " "	500	Rattonji Kharshedji Wadia, Rustomji Dusabhai Sethna Bapurji Kharshedji Vacha Ghundi.	Dec. 31, 1908	C. D. Vakilna and J. C. Vakilna or either.	Debt. 167/1098, dated 23-5-11	Feb. 17, 1912.
†M000100 " "	1,000	Bank of Madras	Dec. 31, 1904	Dt. Forest Officer, Nellore, on behalf of C. V. S. Chetty.	D1072/122, dated 25-3-12	Aug. 31, 1912.
†016922 " "	500	Haridas Sreemany	June 30, 1905	Messrs. Azabeg Brothers.	D286/1073, dated 18-6-12	Ditto.
†043931 3% 1896-97	500	The Comptroller General	Dec. 31, 1904	Mahadeo Prasad	204/D, dated 30-5-07	Aug. 17, 1907.
†043932 " "	500					
†043933 " "	500					
†022532 " "	500	Executive Engineer, 2nd District, Jamrao Canal.	June 30, 1904	Khubchand Raimal	315/D, dated 25-6-08	Aug. 15, 1908.
†042353 " "	500	The Bank of Bengal	June 30, 1905	The Corporation of Calcutta.	869/D, dated 11-12-08	Feb. 18, 1909.

* Mutilated notes—Duplicates have been issued. † Half notes—Duplicates have been issued.

R. W. GILLAN,

Secretary to the Government of India, Finance Department.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

COMMERCE AND TRADE.

Delhi, the 15th February 1913.

No. 1012-61.—In exercise of the powers conferred by Section 32 of the Indian Life Assurance Companies Act, 1912 (VI of 1912), the Governor General in Council is pleased to declare that the London Assurance Corporation carries on life assurance business in the United Kingdom in accordance with the Assurance Companies Act, 1909 (Edw. VII., Cap. 49).

CUSTOMS.

The 15th February 1913.

No. 74-Camp.—In exercise of the power conferred by Section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing by sea or by land into British India of any copy of the anonymous pamphlet of six pages, made up of five pages of lithographed Urdu writing and one illustrated page of English print, headed " The Russian Atrocities in Tabriz."

LIGHTING OF COASTS.

The 15th February 1913.

No. 950-1.—The following paper is published in the *Gazette of India*, Part I, for general information :—

STRAITS SETTLEMENTS.

ORDINANCE No. XVII OF 1912.

An Ordinance to repeal in part Indian Act No. XIII of 1854 and make new provision for the maintenance of the light-houses of the Straits of Malacca.

(*23rd December 1912.*)

L. S.

ARTHUR YOUNG,

Governor and Commander-in-Chief.

Preamble.

Whereas with the view of abolishing the tolls leviable under the provisions of Indian Act No. XIII of 1854 upon ships departing from or entering the ports, harbours or roadsteads of the Colony an arrangement has been made between the Governments of the Federated Malay States and the Colony whereby the Government of the Federated Malay States has agreed to contribute to the cost of maintaining the Straits lights. And whereas it is expedient to abolish the said tolls :

It is hereby enacted by the Governor of the Straits Settlements with the advice and consent of the Legislative Council thereof as follows :—

Short title.

1. This Ordinance may be cited as " The Light-houses Ordinance, 1912 " and shall come into force on the first day of January 1913.

Repeal.

2. Indian Act No. XIII of 1854 and " The Light Tolls Act Amendment Ordinance, 1910 " are hereby repealed save in so far as the provisions of Indian Act No. XIII of 1854 relating to the collection of light dues are made applicable for the collection of light dues under " The Light Dues (Imperial) Ordinance, 1882 " by section 5 of that Ordinance for which purpose such provisions shall remain in full force and effect.

The Horsburgh Light-house and other light-houses to remain vested in the Government.

3. The light-house known as the Horsburgh Light-house situate on the Island rock called Pedra Branca at the eastern entrance of the Straits of Singapore and all such other light-houses as are now established in or near to the Straits of Malacca or Singapore together with the appurtenances thereof and all the fixtures, apparatus and furniture belonging thereto shall remain the property of and be absolutely vested in the Government.

4. The light maintained at the Horsburgh Light-house and all such other lights or beacons as are now or shall hereafter be maintained by the Government in or near to the Straits of Malacca or Singapore shall as heretofore be called "The Straits Lights."

"The Straits Lights."

5. (1) The management and control of the Horsburgh Light-house and other light-houses established in or near to the Straits of Malacca or Singapore as aforesaid and of the Straits Lights shall remain vested in and be maintained by the Government.

Management, control and maintenance of light-houses.

(2) No tolls shall be paid for any of the Straits Lights in respect of any vessels entering or departing from any port, harbour or roadstead of the Colony whether such vessel has passed or would pass any of the said lights or not but all necessary sums of money required to pay the cost of their maintenance shall, after taking into account the amount of any contribution paid towards such cost by the Government of the Federated Malay States, be provided for out of the revenues of the Colony.

6. The Governor may appoint an officer at each of the Settlements to collect the light dues required to be collected in the Colony by the provisions of "The Light Dues (Imperial) Ordinance, 1882."

Officer to be appointed to collect light dues Ordinance VIII of 1882.

Passed this 13th day of December 1912.

P. F. DAVID,
Acting Clerk of Councils.

TELEGRAPH ESTABLISHMENT.

The 15th February 1913.

No. 1035-28.—With reference to this Department's Notification No. 5872-146, dated the 20th August 1910, Mr. Batalia Ram is appointed to the Indian Telegraph Department as an Assistant Superintendent, with effect from the forenoon of the 3rd February 1913.

R. E. ENTHOVEN,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 14th February 1913.

APPOINTMENTS.

ORDNANCE DEPARTMENT.

No. 131.—The Governor-General in Council is pleased to gazette the appointment of the undermentioned officer :—

Mr. Thomas Murry, Manager, Ammunition Factory, Dum Dum.

LONDON GAZETTE.

No. 132.—The following extracts are published for general information :—

"London Gazette," dated the 21st January 1913, pages 495, 497, 498, 499 and 502.

* * * * * *

War Office,
21st January 1913.

* * * * * *

The undermentioned gentlemen Cadets from the * * * Royal Military College to be Second Lieutenants. Dated 22nd January 1913 :—

* * * * * *

UNATTACHED LIST FOR INDIAN ARMY.

With a view to their appointment to the Indian Army :—

Robert Henry Stable.

Rob MacGregor Macdonald Lockhart.

Valentine Cambier.
John Henry Lyons Walcott.
Arthur Francis Gordon Forbes.
Gilbert Lennox.
Edwin James Caldwell Ashmore.
Reginald John Nelson Norris.
Hugh Charles Stephens Minchin.
Lionel Arthur Stuart.
Ian Everest Rose Weir.
Atholl Gunning Hunter.
Frank Edward Lemarchand.
Robert Dunlop Smith.
Douglas Beanland.
Douglas Arbuthnot Grant Dallas.
Guy St. John Robinson.
Albert Cecil Pegg.
Cyril Hobart Deare Passy
Gerald Uloth.
Irvin John Hughes.
Frank Walter Messervy.
George Douglas Baines.
Ian Francis Gordon Hall.
Edward Kenelm Bird.
John William Brooke Tindall.
Vincent Walter Kenneth Mackinnon.
Charles Edward Stuart-Prince.
Barton James Platt Mawdsley.
Archibald James Tisdall.
George Bourke Harvey.
Edward William Drummond Vaughan.
Neville Henry Rogers.
George Drummond Payne.
Bertram Wilson Browning.

* * * * * *

India Office,
January 21, 1913.

* * * * * *

QUEEN ALEXANDRA'S MILITARY NURSING SERVICE FOR INDIA.

The undermentioned lady nurse has been permitted to retire :—

Nursing Sister Miss Aimee Mary Cockcraft. Dated 9th December 1912.

* * * * * *

"London Gazette," dated the 24th January 1913, page 593.

* * * * * *

India Office,
January 24, 1913.

The KING has approved of the admission of the undermentioned officer to the Indian Army :—

To be Captain.

Captain Edward Milford, by exchange from The South Staffordshire Regiment. Dated 16th December 1912, but to rank from the 4th May 1907. Captain Milford's rank as Lieutenant is post-dated to the 4th August 1900.

* * * * * *

PROMOTIONS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 133.—The undermentioned 3rd Grade Cantonment Magistrate is granted increased staff pay at the rate of Rs. 400 per mensem :—

Major W. C. Anderson,—with effect from the 2nd February 1913.

INDIAN ARMY.

No. 134.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

13th February 1913.

Frederick James Moberly, D.S.O., 25th Punjabis.
Robert De Laune Faunce, 26th King George's Own Light Cavalry.
Brevet Lieutenant-Colonel Charles William Grant Richardson, 21st Punjabis.

Captains to be Majors.

16th January 1913.

Robert Charles Goodfellow, 38th King George's Own Central India Horse.

31st January 1913.

Brian Delves Broughton, 13th Rajputs (The Shekhawati Regiment).

Lieutenant to be Captain.

10th February 1913.

Harry Ben Le Despencer Tree, 112th Infantry.

No. 135.—In Army Department Notification No. 15, dated the 10th January 1913, *for* "Gerald Traverse Drake-Brockman", *read* "Gerald Travers Drake-Brockman."

INDIAN MEDICAL SERVICE.

No. 136.—The following promotions are made, subject to His Majesty's approval :—

Lieutenants to be Captains.

29th January 1913.

Rustam Hormasji Bharucha.
Framroze Jamestjee Kolapore.
Edward Galwey Kennedy, M.B.
Robert Forrester Douglas MacGregor, M.B.
Arthur Lewin Sheppard, M.B.
Paul Knighton Gilroy, M.B.
Joseph Arthur Alexander Kernahan.
Maurice Lionel Corrie Irvine, M.B.
Ernest William O'Gorman Kirwan, M.B.
John Valentine Macdonald, M.B.
George Lawrence Duncan, M.B.
Anath Nath Palit, F.R.C.S.E.
Hubert Alan Hirst Robson, M.B.
Kalyan Kumar Mukerji.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 137.—The undermentioned 3rd Class Assistant Surgeon, having completed seven years' service in that class and passed the required departmental examination, to be 2nd Class Assistant Surgeon, with effect from the 1st January 1913 :—

Francis Norman Rodgers.

Bombay Establishment.

No. 138.—The following promotions are made, subject to His Majesty's approval :—

Senior Assistant Surgeon and Honorary Lieutenant Joseph Amor to be Senior Assistant Surgeon with the honorary rank of Captain, and

1st Class Assistant Surgeon Louis Xavier DeSilva to be Senior Assistant Surgeon with the honorary rank of Lieutenant,

vice Senior Assistant Surgeon and Honorary Captain S. J. Pais, superannuated; with effect from the 23rd December 1912.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 139.—2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar, Thakurdas (E) to be Senior Sub-Assistant Surgeon, 1st Class, ranking as Subadar, and

No. 676, 1st Class Sub-Assistant Surgeon Bhagwan Singh (E) to be Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar,

vice 1st Class Senior Sub-Assistant Surgeon ranking as Subadar, Ram Datt Awasthi, retired; with effect from the 1st February 1913.

(E) Passed in English.

SUPPLY AND TRANSPORT CORPS.

(Late) Bengal-Punjab List.

No. 140.—Staff-Sergeant Charles Francis Veir, Amalgamated List, to be Sub-Conductor on the Amalgamated List, *vice* Sidney Burnett, (late) Bengal-Punjab List, deceased; with effect from the 12th February 1913.

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 141.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar-Major Nawal Sing Rana, *Sardar Bahadur*, I. O. M., 1st Battalion, 8th Gurkha Rifles. Dated the 1st June 1912.

RESIGNATIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 142.—No. 960, 1st Class Sub-Assistant Surgeon Kashi Ram is permitted to resign the service; with effect from the 1st March 1913.

RETIREMENTS.

INDIAN ARMY.

No. 143.—The undermentioned officers have been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified :—

Colonel Harry Benn Borradaile, D. S. O.,—30th December 1912.

Major Archibald Samuel Hamilton, 52nd Sikhs (Frontier Force),—16th February 1913.

Major Augustus Oliver Lash, 113th Infantry,—16th March 1913.

Major Alexander Cecil Gabbett, 87th Punjabis,—22nd March 1913.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Calcutta Port Defence Volunteer Corps.

(Naval Divisions.)

No. 144.—Norman Hamilton to be Sub-Lieutenant, to fill an existing vacancy. Dated the 1st October 1912.

Alexander Macgregor to be Sub-Lieutenant, to fill an existing vacancy. Dated the 12th December 1912.

Northern Bengal Mounted Rifles.

No. 145.—The Hon'ble Lieutenant-Colonel George Grant Gordon, C.I.E., V.D., Honorary Aide-de-Camp to His Excellency the Governor of Bengal, is granted the honorary rank of Colonel. Dated the 1st December 1912.

Simla Volunteer Rifles.

No. 146.—Captain Walter Kington Bretherton, Supernumerary List, resigns his commission. Dated the 9th January 1913.

Allahabad Volunteer Rifles.

No. 147.—Major (Honorary Lieutenant-Colonel) Francis Gyde Heaven, V.D., resigns his commission and is permitted, on retirement, to retain his rank and wear the uniform of the Corps. Dated the 22nd October 1908.

(Army Department Notification No. 1022, dated the 18th December 1908, is hereby cancelled.)

Lucknow Volunteer Rifles.

No. 148.—George Stainforth Davidson to be Lieutenant, to fill an existing vacancy. Dated the 1st January 1913.

Walter Kington Bretherton to be Lieutenant, to fill an existing vacancy. Dated the 1st January 1913.

William Henry Hammond to be Second Lieutenant, to fill an existing vacancy. Dated the 1st January 1913.

Ralph Somerville Weir to be Second Lieutenant, to fill an existing vacancy. Dated the 1st January 1913.

Charles Edmund Parsick to be Second Lieutenant, to fill an existing vacancy. Dated the 1st January 1913.

North-Western Railway Volunteer Rifles.

No. 149.—John Chalmers Hunter to be Second Lieutenant, *vice* G. C. Giffard, deceased. Date the 30th December 1912.

Malabar Volunteer Rifles.

No. 150.—Frederic Walter Langford Grantly Norton-Fagge to be Captain, supernumerary to the establishment, pending absorption. Dated the 24th September 1912.

2nd (Presidency) Battalion, Calcutta Volunteer Rifles.

No. 151.—Lieutenant Ralph Emmerson resigns his commission. Dated the 13th January 1913.

Second Lieutenant Maurice Bryan O'Connor resigns his commission. Dated the 13th January 1913.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 14th February 1913.

LEAVE

No. 15.—Assistant Engineer W. E. Williams, Royal Indian Marine, has been granted by the Most Hon'ble the Secretary of State for India an extension of leave for three months on medical certificate.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 12th February 1913.

No. 46.—It is hereby notified for general information that the Railway Board have sanctioned a detailed survey being carried out by the agency of Messrs. Martin and Company, Calcutta, for a line of railway on the 2′ 6″ gauge from Lucknow to Sultanpur, a distance of about 80 miles.

This survey will be known as the Lucknow-Sultanpur Railway Survey.

No. 47.—Mr. J. Sutherland, Officiating Engineer-in-Chief for construction, North Western Railway, is granted combined leave for 2 years (*viz.* privilege leave due and furlough for the remaining period) under Articles 233, 260 and 308, Civil Service Regulations, with effect from 29th March 1913 or subsequent date of relief.

No. 48.—With reference to Notification No. 47, dated 12th February 1913, Mr. G. Richards, Executive Engineer, North Western Railway, is appointed to officiate as Engineer-in-Chief for construction, North Western Railway, with the rank of officiating Superintending Engineer, 3rd class, until further orders.

The 13th February 1913.

No. 49.—In pursuance of sub-section (1) of section 135 of the Indian Railways Act 1890 (IX of 1890), and in continuation of the notification of the Government of India in the Railway Department, No. 268, dated the 11th December 1912, the Governor General in Council is pleased to declare that the Administration of the Bombay, Baroda and Central India Railway shall be liable to pay in aid of the funds of the local authority set out in the schedule hereto annexed, the tax specified in the second column thereof.

SCHEDULE.

Local authority.	Tax.
1	2
Mhow Cantonment	Property tax.

No. 50.—With reference to Railway Board's Notification No. 376, dated the 26th January 1912, Mr. J. H. Smellie, Officiating Carriage and Wagon Superintendent, North Western Railway, reverted to the rank of Officiating Deputy Carriage and Wagon Superintendent, of that Railway with effect from the 7th December 1912.

No. 51.—With reference to Railway Board's Notification No. 377, dated the 26th January 1912, Mr. F. Calderbank, Officiating Deputy Carriage and Wagon Superintendent, North Western Railway, reverted to his substantive appointment of District Carriage and Wagon Superintendent of that Railway with effect from the 7th December 1912.

No. 52.—Mr. J. H. Smellie, Officiating Deputy Carriage and Wagon Superintendent, North Western Railway, is appointed to officiate in class I of the Superior Revenue Establishment of State Railways as Deputy Locomotive Superintendent of that Railway *vice* Mr. J. P. Williams, Deputy Locomotive Superintendent, granted leave.

No. 53.—With reference to Railway Board's Notification No. 52, dated 13th February 1913, Mr. F. Calderbank, District Carriage and Wagon Superintendent, North Western Railway, in class II, grade I, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Deputy Carriage and Wagon Superintendent of that Railway with temporary rank in class I until further order.

No. 54.—With reference to Railway Board's Notification No. 26, dated the 26th April 1912, Mr. H. J. Blasdale, Officiating District Carriage and Wagon Superintendent, North Western Railway, reverted to his substantive appointment of Works Manager and Honorary Assistant, Carriage and Wagon Superintendent of that Railway with effect from the 7th December 1912.

R. C. F. VOLKERS,

Secretary, Railway Board.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 15, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published at Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *bonâ fide* public purposes. Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers. Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. These drugs are for sale for *cash* only. On *no account drugs are sent per V. P. Post.* **These drugs** *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows :—

SULPHATE OF QUININE.

	R
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any less quantity than 6 lbs. in one delivery	13 „

SULPHATE OF CINCHONIDINE.

	R
For quantities of not less than 6 lbs. in one delivery	10 per lb.
For any less quantity than 6 lbs. in one delivery	12 „

Quinine is sold in 1 oz., ¼ lb., ½ lb., 1 lb. and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb. and 1 lb. tins.

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs. or more in one delivery.			*Retail rate* For any quantity below 6 lbs. in one delivery.		
	R	a.	p.	R	a.	p.
16-oz. tins	5	0	0	6	0	0
8 „ „	2	8	0	3	0	0
4 „ „	1	4	0	1	8	0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Surveyors.
5. Motor Car Drivers.
6. Engine Drivers.
7. Men trained in—

 (*a*) Photo-Mechanical and Lithographic Work.
 (*b*) Workshops (both Electrical and Mechanical sides).

E. ATKINSON, Lieut.-Col., R.E.,
Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

"Specimens of Persian Manuscripts" for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904, 1904-1905, 1905-1906, 1906-1907, 1907-1908, and 1908-1909, price R3 per copy, and for 1909-1910 and 1910-1911, price R3-8 per copy, are ready for sale.

"Diwan-i-Sarkhush" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

"Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu; price R2-12.

"Qaani" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R7-8 per copy.

"Diwan-i-Andalib" (official edition), one of the books recommended for the High Proficiency in Persian; price R4 per copy.

Glossary to the "Ar-Rauzatu-z-Zakiyah," the text-book for the Higher Standard examination in Arabic; price R6-4 per copy.

"Nazm-i-Muntakhab," one of the text-books prescribed for the Degree of Honour examination in Urdu; price R5 per copy.

"Siyahat-Nama-i-Ibrahim Beg" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

"Raghuvansam"—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

"Akhlaq-i-Jalali" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-12 per copy.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu and Uriya.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

DEPARTMENT OF MINES.

NOTIFICATION.

Dhanbaid, the 5th November 1912.

INDIAN MINES ACT, 1901.

An examination for first and second class coal mine managers' certificates of competency under the rules applicable to coal mines will be held at the office of the Mines Department at Dhanbaid on the 19th and 20th February 1913.

Only persons who have had practical experience in coal mines are eligible to sit for the examination. Necessary instructions will be supplied to such intending candidates on application to the undersigned and on their stating their experience.

Applications received after the 8th February 1913 will not be considered.

G. F. ADAMS,
Chief Inspector of Mines in India.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 10th February 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th February 1913.

	Total amount of notes in circulation.			Reserve.										Remarks.
				Coin and Bullion.							Securities (Purchase Price).		Total.	
				In India.			In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under Coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calcutta	3,71,54,295	26,21,16,165	29,92,70,460	3,36,57,928	2,49,69,188	6,55,076	10,95,00,000	...	...	56,25,000	(a) 9,99,99,946	(b) 4,00,00,000	31,44,07,118	(a) Nominal value—Rs. 10,20,81,500
Cawnpore	...	2,25,52,545	2,25,52,545	1,76,74,750	1,52,53,965	...	...	...	...	...	...	...	3,29,28,715	(b) Nominal value—Rs. 4,69,26,571
Lahore	...	2,96,32,130	2,96,32,130	72,52,878	93,43,365	...	...	...	...	...	...	...	1,65,96,243	
Bombay	4,18,65,455	11,62,68,815	15,81,34,270	1,84,57,662	21,30,21,315	71,72,846	...	...	...	18,75,000	...	...	24,05,26,823	
Karachi	...	1,39,58,615	1,39,58,615	20,21,135	40,75,305	...	...	...	...	...	...	...	60,96,440	
Madras	1,95,82,220	7,34,94,505	9,30,76,725	2,26,54,815	1,31,68,410	...	...	...	...	...	...	...	3,58,23,225	
Rangoon	...	6,61,14,585	6,61,14,585	2,23,15,296	1,25,78,100	...	...	...	...	...	...	...	3,48,93,396	
	9,86,01,970	58,41,37,560	68,27,39,530	12,40,34,464	29,24,09,648	78,27,902	10,95,00,000	...	...	75,00,000	9,99,99,946	4,00,00,000	68,12,71,960	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			46,22,370	*Deduct*—Amount due on Bills drawn by one Circle on another									31,55,000	
Total Circulation Rs.			67,81,16,960	Total Reserve Rs.									67,81,16,960	

There was no transfer of Gold between the Paper Currency Reserve and the Gold Standard Reserve during the week ending 7th February 1913.
The Silver held in the Gold Standard Reserve amounted on the 7th February 1913 to 6.00 lakhs in coined rupees.
The Gold " " " " 60 " in Sovereigns.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 23rd TO 31st JANUARY 1913.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.														Coinage of British Dollars.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.												
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	22	44	...	66	53	...	53	4	297	35	61	31	428	...	...	...	...	...	...
Bombay	5	11	...	16	33	...	33	6	410*	11	40	10	477	...	...	...	...	...	...

* Includes 60 in gold.

His Majesty's Mint;
Calcutta, the 4th February 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

MILITARY ACCOUNTS DEPARTMENT.

Statement of Unclaimed Sums deposited with the Bengal Military Orphan Society in trust for Soldiers' Children, exclusive of those of minors who have not attained the age of 21.

Date of Deposit.	Name and rank of father.	Corps.	Names of children.	Amount. Rs. A. P.
Prior to 1842	Collins,——, Sergeant	......	Two children	157 14 1
"	Lee, E., Corporal	......	Two children	111 9 6
"	Smith, Henry, Sergeant	......	Elizabeth	828 0 0
"	Smith, D., Sergeant-Major	......	Margaret	78 6 5
"	Story,——, Sergeant	......	Thomas	117 5 4
"	MacConnell, Sergeant	......	John	77 15 8
"	Rutherford, Sergeant	......	Margaret	138 10 8
"	Hewetson, William, Gunner	......	John	47 5 7
"	Taylor, John, Private	......	John	214 11 1
"	Conroy, Peter, Corporal	......	Thomas	274 14 6
"	McCullum,——, Conductor	......	John	354 6 10
"	Gordon, James	59th Foot	James	589 2 2
"	Casey, Jeremiah	87th Foot	Daniel	109 12 4
"	Corbolly, Thomas, Private	59th Foot	Samuel	62 12 8
"	Cassidy,——, Corporal	......	John	61 3 9
"	Hyde, Henry, Conductor	......	Thomas	187 1 10
"	Hedgkinson, E., Troop Sergeant Major.	11th Dragoons	William	64 8 0
"	Anderson, William, Corporal	H. C. 1st Eu. Regt.	Mary Anne Margaret	124 11 6
"	White, W., Private	3rd Buffs	George and Mary Anne.	13 13 9
"	Minogue, T., Private	3rd Buffs	Thomas	23 11 0
"	Tailor, John, Bombardier	......	Elizabeth	43 0 0
"	Neal, James, Private	59th Foot	James	43 0 0
"	Sherrock, J., Corporal	......	Joseph	160 0 0
"	Moore, Bombardier	......	Dorothy	5 9 5
"	Lawson, Henry, Laboratory Sergeant.	......	George	11 8 2
"	Creighton, James, Corporal	13th L. Infy.	Mary Ann	16 12 0
"	McCoy,——, Sub-Conductor	......	John and George	958 3 2
"	Long, R., Sergeant	Allahabad Magazine Establishment.	Ann and Robert D.	137 3 9
"	Baker, H., Gunner	4th Co., 3rd Bn. Arty.	James	32 1 4
"	Hills,——, Gunner	1st Co., 3rd Bn. Arty.	Sophia	30 1 1
"	Burns, James, Gunner	Artillery	Hannah	10 6 9
"	McKenney, R., Bombardier	1st Co., 4th Bn. Arty.	Ann Eliza	134 6 5
"	Smith, J., Gunner	1st Co., 2nd Bn. Arty.	Margaret	6 6 5
"	Byrne, F., Hospital Sergeant	2nd Bn. Arty.	Charles	123 13 4
"	Flynn, J., Gunner	3rd Troop, 1st Bde. H. Arty.	Elizabeth	6 1 4
"	Fagan, J., Gunner	1st Co., 3rd Bn. Arty.	Mary and James	11 12 9
"	Johnson, C., Gunner	1st Co., 5th Bn. Arty.	William	3 0 6
"	Twoomey, M., Gunner	4th Co., 3rd Bn. Arty.	Michael, William and Margaret.	21 2 11
"	Ahern, William, Gunner	4th Co., 2nd Bn. Arty.	John	65 11 9
"	McCormick, J., Gunner	4th Co., 2nd Bn. Arty.	Bernard	116 10 9
"	Gavin, J., Gunner	2nd Co., 3rd Bn. Arty.	Thomas and James	189 3 6
"	Bryan, D., Sergeant	......	Mortimer	12 10 11
"	Reid,——, Sergeant	Sappers and Miners	Eleanor and Eunice	68 6 5
"	South,——, Sergeant	......	Elizabeth Martha	310 0 0
"	Cunningham, Mathew, Private	44th Foot	Michael	37 14 6
"	Blyth, John, Conductor	......	Children (names not recorded).	12 12 3
"	Smith, T., Sergeant	......	Esther and Amelia	23 15 0
"	Pierce, Qr. Mr. Sergeant	20th N. I.	Thomas	711 15 2
"	Driver, J., Sergeant Major	......	Robert Charles and John.	141 7 1
"	Davis, D., Farrier Sergeant	4th Troop, 1st Bde., H. Arty.	Thomas	23 15 2
"	Canty, John, Bombardier	3rd Co., 4th Bn. Arty.	John (died, 11th May 1842).	272 2 8
June 29, 1853	(Not recorded)	......	Bryan, Margaret, and William.	53 8 3 *
" 29, 1849	(Not recorded)	......	Daly Robert	23 9 1
Mar. 24, 1843	Nowlon, L., Farrier Sergeant	4th Troop, 2nd B. H. A.	Ellen	112 9 0
Apl. 3, 1843	Farrel, James, Gunner	2nd Co., 5th Bn. Arty.	Charlotte	4 2 8
" 3, 1843	Roach, Edward, Private	1st Eu. Lt. Infy.	David and Austel	7 13 3
Mar. 9, 1843	Sheehan, B., Gunner	3rd Co., 3rd Bn. Arty.	John and Patrick	2 1 8
June 21, 1844	Evans, George, Sergeant	1st Co., 2nd Bn. Arty.	Mary Ann and Catherine.	19 14 9
Sept. 19, 1844	Andrews,——, Private	44th Foot	George	200 0 0
Oct. 30, 1887	Ward, J., Gunner	O. Batty., 3rd Bde., R.A.	Julia	277 11 11
Dec. 31, 1887	Bunn, T., Gunner	G. Batty., B. Bde., R.H.A.	William Thomas	63 9 8
			James John	63 9 8

Date of Deposit.	Name and rank of father.	Corps.	Names of children.	Amount. Rs. a. p.
Mar. 29, 1888	Oxford, W., Private	2nd Royal Lanc. Regt.	A., L., A. and J. T.	27 3 2
Nov. 16, 1844	Gale, ——, Private	10th Foot	John Thomas	28 12 0
" 20, 1844	Sullivan, John, Bombardier	1st Co., 2nd Bn. Arty	John	130 0 0
Jan. 6, 1845	Monaghan, Michael, Sergeant	1st Co., 2nd Bn. Arty.	James	156 12 5
" 15, 1845	Godfrey, ——, Sergeant-Major	......	Harriett M. and James.	31 14 1
Feb. 14, 1845	Fry, ——, Bugle Major	6th Bn. of Arty.	James	12 6 9
" 3, 1842	Wilson	......	Sophia, Thomas and Elizabeth.	204 7 8
" ... 1842	McCarthy, Qr. Mr. Sergeant	......	John	61 2 3
" 14, 1845	Hannoo, J., Drummer	68th Regt., N. Infy.	Mary	28 8 3
July 7, 1845	Hay, A., Sergeant-Major	......	Thomas	101 5 4
" 9, 1845	Meaney, John, Sergeant-Major	2nd Bde., H. Arty.	Henry and James	292 15 8
" 9, 1845	Murphy, Thomas, Bombardier	2nd Troop, 3rd Bde., H. Arty.	Ellen	77 4 11
" 9, 1845	Fate, William, Staff Sergeant	4th Co., 15th Bn. of Arty.	Catherine Ann	167 15 5
" 9, 1845	Daley, Owen, Gunner	3rd Co., 5th Bn. of Arty.	Owen	7 1 7
Sept. 1, 1845	Ryan, ——, Sergeant	......	Julia B. and George J	120 13 0
Aug. 8, 1846	McEnerney, Thomas, Sub-Conductor.	......	Hannah	152 0 9
...	Glasscan, John, Corporal	......	Ellen Sarah	66 10 3
...	Ridley, Henry, Gunner	......	Henry	34 9 3
Oct. 16, 1846	Lewis, Thomas, Gunner	Arty.	Thomas	20 5 3
July 6, 1847	Dobbins, Francis, Gunner	......	Martha	83 3 6
" 19, 1847	Lunn, Adam, Farrier	......	Adam T. and John	79 14 0
" 19, 1847	Clarke, William, Bombardier	1st Troop, 3rd Bde., H. Arty.	Not recorded	104 10 8
" 19, 1847	Prince, W., Sergeant	1st Troop, 1st Bde., H. Arty.	Ditto	125 15 10
Jan. 11, 1848	Byrnes, ——, Corporal	......	Maria	59 0 0
July 6, 1848	Braithwaite, W., Staff Sergeant.	......	C. William and William H.	148 3 5
Oct. 16, 1848	Butcher, H., Sergeant-Major	Sirmoor Bn.	Johannah, Frederick and David Edwin.	99 6 1
May 9, 1849	Sheehan, D., Private	2nd Eu. Regt.	James	36 5 6
June 2, 1849	Moore, Benjamin, Private	1st Eu. B. F.	Sarah C.	9 8 4
" 2, 1849	Crowley, Charles, Private	1st Eu. B. F.	John	7 6 0
Oct. 12, 1849	Deare, W., Conductor	......	Emeline	50 0 0
Nov. 21, 1849	Moget, ——, Sergeant-Major		George	69 14 4
Feb. 18, 1850	Boote, Daniel, Gunner	1st Co., 4th Bn. of Arty	James and another	26 3 5
June 29, 1850	Uniack, Patrick, Sergeant	1st Co., 3rd Bn. of Arty.	John and another	29 15 0
Aug. 19, 1850	Sheehan, P., Gunner	Arty.	Patrick	23 5 6
Oct. 29, 1850	Lees, James, Corporal	2nd Eu. Regt.	Elizabeth	25 14 6
Nov. 4, 1852	Hodgins, Adam, Gunner	2nd Co., 5th Bn. of Arty.	William	9 11 11
Feb. 1, 1853	Edwards, Michael, Sergeant	2nd Co., 5th Bn. of Arty	Jane and Bridget	36 5 9
Apl. 21, 1853	Staples, Edward, Sergeant	Sappers and Miners	E. W. H.	97 2 6
Sept. 13, 1853	Brown, Michael, Sergeant	Aracan Bn.	John	49 10 3
Jan. 24, 1854	Galway, Robert, Bombardier	1st Co., 3rd Bn of Arty.	William	206 1 2
" 18, 1855	Munrowd, George, Sub-Conductor.	Ordnance Dept.	Georgiana	61 10 3
Sept. 24, 1855	Franks, G., Bazar Sergeant	......	Mary Harriet	283 1 11
Oct. 15, 1857	Earle, Edward, Sergeant	Calcutta Town Guard	William Edward	209 14 0
Dec. 4, 1860	MacDonnel, John, Private	97th Foot	Charles	25 15 6
June ... 1862	Keddie, J., Private	2nd Eu. B. F.	Jane and James	86 0 0
July 22, 1863	Lawton, William, Color Sergeant.	24th Foot	William and Joseph	152 14 2
Jan. 25, 1864	Jones, John, Gunner	G. Battery, 22nd Bde., Royal Arty.	Henrietta Dalzell	39 5 10
Mar. 10, 1864 May 19, 1864	Anderson, William, Gunner	5th Bn., 25th Bde., Royal Arty.	Duncan	35 4 11
July 18, 1865	Rowland, J., Private	2nd Dragoon Guards	Sophia M. and Elizabeth Ann.	8 0 0
June 25, 1866	Mead, William, Bombardier	4-25th Royal Arty.	Mary and Thomas	4 0 0
Oct. 9, 1871	York, R., Sergeant	Arty.	Henry J.	21 1 4
May 8, 1884	Claydon, Daniel, Color-Sergeant.	2nd Lanc. Fus.	Thomas Patrick	60 0 0
July 6, 1887 June 2, 1888 and Sept. 7, 1888	Simons, J., Lance-Corporal	2nd Bn., The Queen's Royal West Surrey Regt.	John Thomas	176 15 1
Apl. 11, 1889	Hyland, M., Drummer	2nd Bn., The Queen's Royal West Surrey Regt.	Patrick, Emily Matilda and Rosanna.	548 9 8
Aug. 31, 1889	Neil, Thomas, Color-Sergt.	2nd West York Regt.	Alfred William and Joseph Thomas.	390 3 7
Nov. 26, 1889	Foster, G., Private	2nd West York Regt.	George E. Ernest	113 13 9

Application for payment of the deposits should be made to the Controller of Military Accounts, Eastern Circle, Lucknow.

M. E. L. BRUCE, Major,

Deputy Controller, 8th (Lucknow) Division, and Ex-officio Secretary, Military Orphan Schools.

OFFICE OF THE DEPUTY CONTROLLER OF MILITARY ACCOUNTS,
8TH (LUCKNOW) DIVISION;

Catalogue of books printed and published in Ajmer-Merwara and registered under Act XXV of 1867 during the quarter ending 31st December 1912.

Serial No.	Author and title of brief subject including the age of the book where the same is obscure, number of pages, publisher and place of publication, date given on the title page with the name of era—where other than Christian era—date of issue from the press or of publication, size, edition and price.	Printer and place of printing.	Number of copies.	Registration No.	Proprietor of copyright (his name and residence), Register No. and date of registration of copyright.
1	2	3	4	5	6
	HINDU BOOKS.				
1	"Out of the Heart" "**Israr Dil or Mansik Sudhar" in Hindi,** by L. Amrit Lall, Superintendent of Police, Udaipur. Ideas and their consequences. 15th September 1912. 56 pages. Demy octavo. First edition. **Price 5 annas.**	Vedic Press, Ajmer.	2,000	66	L. Amrit Lal, Superintendent of Police, Udaipur. Registered No. 66, dated 9th October 1912.
2	**Jangira Samachar Ank IX,** by Dr. Indra Mani, Ganeshganj, Lucknow. A religious monthly paper. 8th October 1912. 20 pages. Royal octavo. First edition. **Price Re. 1-8 for a year.**	Ditto.	200	67	
3	**Jangira Samachar Ank X,** by Dr. Indra Mani, Ganeshganj, Lucknow. A religious monthly paper. 16 pages. 16th October 1912. Royal octavo. First edition. **Price Re. 1-8 for a year.**	Ditto.	200	68	
4	**Shri Rajputana Vidyomatic Orwal Salha Ajmer ke Mukya Uddeska,** by Secretary Orwal Jain Salha, Ajmer. Rules and Regulations. 14 pages. 2nd October 1912. Demy octavo. First edition. **Price Free.**	Ditto.	1,000	69	
5	**Shiv Satrai,** by Pandit Shiv Dutteo Kanya Kittea, Ajmer. Poetical Selections. 94 pages. 2nd December 1912. Royal octavo. First edition. **Price 4 annas only.**	Ditto.	1,000	72	Registered as No. 72, dated 9th December 1912. P. Shiv Datt Kanya Tirath, Ajmer.
6	**Brajartha Maithal in English, Maithal and Hindi,** by Pandit Meva Lall, Ajmer. Explanation of the Maithal Brahmans of the Brijo. 100 pages. 19th November 1912. 12 pages Royal. First edition. **Price 4 annas only.**	Ditto.	1,000	70	
7	**Aryabhiriya in Hindi and Sanskrit,** by L. Swami Dayanand Sarawati. Prayers. 146 pages. 15th November 1912. Royal octavo. Tenth edition. **Price 6 annas only.**	Ditto.	2,000	71	Paropkario Sabba, Register No. 71, dated 2nd December 1912.
8	**Samveda Sanhita in Sanskrit,** by Paropkarni Salha, Ajmer. Religion. 124 pages. 30th November 1912. Second edition. **Price 7 annas only.**	Ditto.	1,500	73	
9	**Sunshine and Storm and other verses in English** by A. Miller, M.A. Verses on different subjects. Pages 72 including title page V, Contents. Octavo. First edition. **Price Re. 1-4.**	Mission Press Ajmer.	500	74	Register No. 74, dated 21st December 1912, Mr. Alexander Miller, M.A., Vice, Principal, Government College, Ajmer.

AJMER; 11th February 1913.

HARNAM DAS,
Assistant Commissioner, Ajmer.

CIVIL AND MILITARY STATION, BANGALORE.

NOTIFICATION.

REGISTRATION RULES.

Bangalore, the 8th January 1913.

No. 2.—In supersession of the late Chief Commissioner's Notifications No. 202, dated the 14th August 1871, and No. 233, dated the 18th October 1877, the following revised rules, prepared under the provisions of section 69 of the Indian Registration Act, 1908 (XVI of 1908), as in force in the Civil and Military Station of Bangalore, and approved by the Hon'ble the Resident in Mysore, are hereby published for general information.

These rules shall take effect from the 1st February 1913.

Rules under section 69 of the Indian Registration Act, 1908, as in force in the Civil and Military Station of Bangalore.

PART I.

GENERAL RULES.

Languages. Section 19.

1. (1) Kanarese, Tamil and English shall be deemed to be commonly used in the Civil and Military Station of Bangalore.

(2) The stamp vendor's endorsement on a document shall be considered to be a part of the document and, if it is in a language not understood by the registering officer, the party concerned shall be required to file a translation.

(3) When a power-of-attorney is presented for attestation or when an attested power-of-attorney is produced by an agent with, or in connection with, a document presented for registration and the power-of-attorney is written in a language not commonly used in the Civil and Military Station of Bangalore, the registering officer may, if he does not understand the language, demand of the presentant a true translation of the power in English or in a language commonly used in the Civil and Military Station of Bangalore.

(4) The translation shall be certified to be a true translation and shall be signed by the presentant.

(5) No fee is leviable for filing a translation in cases falling under this rule.

Territorial Division. Section 21.

2. The term "territorial division" in the Indian Registration Act, XVI of 1908, as in force in the Civil and Military Station of Bangalore, shall mean the Civil and Military Station of Bangalore and shall, as far as practicable, include the town, village, hamlet, suburb or other well-known division in which the property referred to in a registerable document is situated. But if the property is described in the document relating thereto by a specific reference to a registered instrument, in which the above particulars and sufficient description of the property are already given, they need not be repeated.

Time.

Fines for delays in presentation and appearance. Sections 25 and 34.

3. The fines for delays in presentation and appearance under sections 25 and 34 shall be regulated as follows:—

When the delay does not exceed one week after the expiration of the time allowed for presentation or appearance.	A fine equal to the proper registration fee.
When the delay exceeds one week but does not exceed one calendar month.	A fine equal to twice the proper registration fee.
When the delay exceeds one month but does not exceed two months.	A fine equal to five times the proper registration fee.
When the delay exceeds two months but does not exceed four months.	A fine equal to ten times the proper registration fee.

Presentation.

Presentation of documents. Sections 32 and 52.

4. All parties bringing documents for registration shall take them with the fees payable direct to the registering officer and not to one of his clerks or peons. If there is any informality attendant on this presentation of a nature which can be remedied, the registering

officer shall give the parties such information as may be necessary and return the fees and the document with a view to its being presented again in due form. If, for instance, the document is presented in the wrong office, he will inform them where they should go. If the parties have come without the prescribed fee, if an agent has come without a power-of-attorney or without such a power as the Act requires, if the description of the property is insufficient to identify the same, if the document is one which ought to be accompanied by a translation and copy, or if it contains a map of which copy is required for filing in the file book, or if there are interlineations, alterations, erasures or blanks which are not attested, the registering officer will explain what is wanted. If, however, there are none of these obstacles to the reception of the document, or if the document is presented again after these objections have been removed, he shall at once endorse on it the date, hour and place of presentation and take the signature of the presenting party to such endorsement. He shall also examine the date of the document. If the prescribed period is passed, but the document is still admissible on payment of a fine, he shall, if he is a Sub-Registrar, suspend its registration, pending a reference to the Registrar. If the document is one chargeable with duty under the Indian Stamp Act, II of 1899, as in force in the Civil and Military Station of Bangalore, and is not duly stamped, it must be impounded under section 33 thereof and dealt with as required by section 38, sub-section (2), registration being suspended. Prior to sending it to the Collector, however, the registering officer shall be at liberty to record the admission of the executant and the examination of his witnesses, if any, in cases in which the document may be presented by the executant himself or in which he may be present at the office at the time of its presentation. If the document is one dutiable under the Court Fees Act, VII of 1870, and is unstamped or is insufficiently stamped, it should be simply returned to the party presenting it (*vide* section 6 of the Act), in order that the stamp duty or the deficiency in the stamp duty may be made good.

Information regarding stamp.

5. If the executant of a deed who is in doubt about the proper stamp consults a registering officer on the subject before formal presentation, the required information may be given to him without impounding the deed. It will be explained to the executant at the same time that if he wishes to obtain an authoritative opinion, he must apply to the Collector under section 31 of the Indian Stamp Act, II of 1899, as in force in the Civil and Military Station of Bangalore.

Executing parties. Sections 32 and 34.

6. Any person who becomes surety for the repayment of a loan or the fulfilment of a contract and in that capacity affixes his signature to a document;

Any person who endorses a negotiable document;

And any person who signs a receipt or discharge endorsed on a document, shall be held to be an executing party.

In the case of documents purporting to be executed by an attorney, such attorney shall be held to be the executing party for the purpose of sections 32, 34, 35 and 58; but for the purposes of section 55, the principal and attorney shall be considered to be executing parties.

Identification of parties admitting execution. Section 34.

7. The identity of the parties appearing before the registering officer, should, if possible, be proved by the testimony of persons who are personally known to himself, or when this is not procurable, by the most trustworthy evidence which may be available. The attesting witnesses to a document need not necessarily be examined at all, as what is ordinarily required is not proof of execution but proof of identity. It may often be inconvenient to such persons to come in from their villages and they may, after all, be strangers or obscure persons with whose testimony the registering officer ought not to be satisfied.

Identification by finger prints. Sections 34 and 35.

8. The impression of the left thumb of the executant or executants of documents to be registered shall be taken in printer's ink off a flat piece of tin, copper or glass properly prepared for the purpose, and transferred both to the documents and to a blank register kept in the Registration Office. Against each impression in this register, the name of the party, the number of the deed in Books I, III, IV or V and the date shall be entered. The registering officer may require every executant and identifying witness who is not personally known to himself to affix such an impression both to the deed and to the register in his presence whether he can write his name or not.

Representatives. Section 34.

9. The term "representative" as used in the Indian Registration Act, 1908, as in force in the Civil and Military Station of Bangalore, includes not only the guardian of a minor and the committee or other legal curator of a lunatic or idiot but also the executors, administrators and heirs of a deceased person. Satisfactory proof of the right of any person to appear in any of these capacities must be adduced before he is permitted to admit or deny execution of any document presented for registration.

Enquiry before registration. Section 34.

10. It shall form no part of the registering officer's duty to enquire into the validity of the documents brought to him for registration or to attend to any written or verbal protest against

the registration of a document, based on the ground that the executing party had no right to execute the document tendered for registration. But registration may be objected to on any of the following grounds :—

(a) That the parties appearing or about to appear before the registering officer are not the persons they profess to be.

(b) That the document is forged.

(c) That the person appearing as a representative, assign or agent has no right to appear in that capacity.

(d) That the executing party is not really dead, as alleged by the party applying for registration.

(e) That the executing party is a minor, an idiot or a lunatic.

Enquiry to be generally public. Section 34.

11. As a general rule, registration shall take place in public, but the registering officer may, on the application of the parties, and if he shall think proper, exclude the public during the course of any enquiry.

Enquiry relating to documents executed by persons unable to read or understand the language used. Section 34.

12. Documents executed by persons who are unable to read shall be read out, and, if necessary, explain to the parties. Documents written in a language not understood by the executing party, shall, in like manner, be interpreted to him.

Enforcement of appearance.

Summonses. Sections 36, 37 and 39.

13. Any person requiring a summons to be issued under section 36 shall deposit the process or peon's fee payable in such cases, as well as the amount of expenses to be paid to the person summoned. The sum so deposited shall be remitted by the registering officer to the District Judge, Civil and Military Station of Bangalore. If the person, without lawful excuse, fails to comply with the summons, the registering officer shall report the fact to the District Judge, Civil and Military Station of Bangalore, in view to steps being taken to enforce the attendance of such person under Order XVI, rules 10 to 13 and 17 and 18 of the Code of Civil Procedure.

Receipts for documents and for fees Sections 52 and 61.

14. (i) A receipt shall be granted for each document presented for registration, for each power-of-attorney presented for attestation and for each sealed cover deposited and for every fee or fine levied by a registering officer.

An application for transfer of revenue registry presented with a document shall be acknowledged in the receipt for the document.

(ii) When the fees consist of several items, each item shall be separately entered both in the receipt and in the counterfoil so as to admit of any overcharge being traced. In the case of copying fees, the number of works shall be entered and, in the case of mileage, the number of miles.

(iii) The requisite entries shall be made both in the counterfoil and in the receipt, which shall be respectively initialled and signed by the registering officer.

(iv) The receipt for a document shall be handed to the person presenting the document or to his nominee, after obtaining in the counterfoil the signature of the presentant to the endorsement of nomination, and also the signature of the nominee if he can write, for the purpose of comparison when the nominee appears to take back the document.

(v) A separate receipt shall be given for each document even when two or more documents are presented simultaneously by the same person.

(vi) If a document is ready for transcription on the day of its presentation, the day and hour when it will be ready for return shall be endorsed on the receipt. In the case of a document retained pending an enquiry or a reference, the day and hour of return shall be communicated to the presentant or his nominee by a separate notice issued on the day when the document becomes ready for transcription. If, however, in the latter case the receipt is produced on the day when the document is ready for transcription and the document cannot be returned on that day, the information may be endorsed on the receipt itself. When a document is not ready for return on the date entered on the receipt or in the notice, the entry of that date shall, if the receipt or notice is produced before the registering officer, be cancelled and the probable later date on which the document will be ready shall be entered under the initials of the registering officer. Corresponding entries and corrections shall be made in the counterfoil.

(vii) A document shall, if possible, be returned on the date of its admission to registration.

(viii) In order to obtain delivery of a document the person entitled to claim back the same shall produce the receipt, and the registering officer shall thereupon obtain his signature to the acknowledgment in the counterfoil and return both the document and the receipt after endorsing on the latter the date of its return and initialling this entry. A person entitled to claim back a document who is known to the registering officer may obtain the return of a document

by sending the receipt to the registering officer through a messenger with a requisition endorsed on the receipt and signed by himself for the delivery of the document to the messenger. The document may then be handed over to the messenger after his acknowledgment and thumb impression have been taken in the counterfoil of the receipt, the receipt being retained in the office and pasted to the counterfoil.

(*ix*) In the event of a receipt being lost, the person who should have produced it may receive the document on making and signing on the counterfoil a declaration of the loss and, if required by the registering officer, affixing his thumb impression thereto.

(*x*) When a nominee fails to take back a document within seven days from the date noted on the receipt as that on which it will be ready for delivery, the nomination may be revoked by the person by whom it was made, by an entry signed by him to that effect in the counterfoil and he shall in that case receive the document himself.

When a party to a document objects to its being returned to a person in whose favour the receipt has been drawn up, the objection shall not be allowed to prevail, unless such party can satisfy the registering officer, that he has applied to a competent court for an injunction to restrain the registering officer from returning the document.

(*xi*) When an impounded document is received back from the Collector after adjudication of stamp duty, the registering officer shall immediately give notice in writing to the presentant or to the person authorised to take delivery of the document either to take steps to complete the registration of the document, or to take delivery of the document.

(*xii*) When proceeding to attend at a private residence the receipt book shall not be taken by the registering officer, but the requisite receipt may be detached from the counterfoil for issue to the party concerned, the entries in the counterfoil being made after return of the registering officer to his office. In such a case any nomination to take delivery of a document shall be obtained on a slip which shall be initialled and dated by the registering officer and pasted on to the counterfoil.

(*xiii*) Clauses (iv) to (xii) of the rule do not contemplate the return of a document by post but a document may be so returned if a presentant desires this course to be followed and at his own risk, subject to the following conditions :—

(*a*) The presentant shall sign an endorsement on the counterfoil of the receipt authorising the return of the document by registered post and address to be specified and shall deposit with the registering officer a suitable envelope on which shall be superscribed the address and to which the postage stamps are affixed sufficient to cover the registration fee, the postage and the fee for obtaining the acknowledgment of the addressee.

(*b*) The registering officer shall secure the envelope after causing the requisite entries to be made in a register maintained for the purpose.

(*c*) When the registration of the document has been completed, the registering officer shall enclose the document in the envelope and post it and shall note the fact on the counterfoil.

(*d*) The acknowledgment of the addressee shall, on receipt, be pasted to the counterfoil.

(*e*) At each stage the corresponding entries shall be made in the register referred to in sub-clause (*b*).

Searches. Section 57.

15. The fee for a search shall entitle the applicant to read the entry for the finding of which the fee has been paid, or to have it read to him, but it shall not entitle him to take a copy of the entry. If a search should prove fruitless, the fee shall not be refunded, but the applicant shall, if he wishes it, receive a certificate stating that the entry sought for has not been found in the books.

Certified copies. Section 57.

16. In a certified copy every figure shall count as a word. If initials or abbreviations are used instead of words, every initial or abbreviation shall count as a word. Thus "A. D. 1866" will be equivalent to six words; "Bounded on the N. E." to five words; and "A. R. Thompson" to three words.

Searches by Government officers. Section 57.

17. Government officers who may require to search the registers or to take copies of entries for *bonâ fide* public purposes shall be permitted to do so without payment of any fee.

Requisitions from the Courts for searches and copies or the production of documents and registers. Sections 46 and 57.

18. In complying with any requisition made by a Court which involves a search or the preparation of a copy of any document, the registering officer shall forward to such Court a memorandum of the fees payable on that account, in view to the amount of such fees being remitted by the court to the registering officer. In like manner, when a registering officer receives a summons to produce any register books in Court, he shall apply to the Court issuing the summons for the payment of the travelling and other expenses to be defrayed by him, or by any of his clerks, in passing to and from the Court.

Hours of office. Section 69.

19. The office of the Sub-Registrar shall be open for six hours daily, Sundays and holidays excepted. The usual hours shall be from 11 A.M. to 5 P.M., and if it be found necessary to change these hours a notice to that effect shall, with the approval of the Inspector-General, be affixed in the office for the information of the public.

Any registration office may be open, if necessary, for more than six hours.

Residence of Registering Officers.

20. A notice showing where the registering officer lives must be affixed outside every office.

Holidays. Section 69.

21. The same holidays shall be allowed in Registration offices as in all other Government offices.

Destruction of unclaimed documents. Sections 85 and 69.

22. All unclaimed documents, other than wills, may be destroyed with the sanction of the Inspector-General when the period allowed, *viz.*, two years, has been exceeded, unless the officer in whose custody they are should see some special reason for keeping them. In the event of a registered instrument being destroyed, a note showing the date on which it was destroyed shall be entered in the page of the volume in which it has been copied. In the event of the instrument being one of which registration has been refused, a similar entry shall be made in the page of Book II containing the order of refusal. Lists of documents lying unclaimed shall be hung up in every Registration office, and shall from time to time be published in the local Gazette. Notice shall also be given by letter, service bearing, addressed to the persons entitled to receive the documents lying unclaimed.

Refusal to register. Sections 71 and 76.

23. When registration is refused because the document has been presented in the wrong office or in an office in which the acceptance of the document is left to the discretion of the Registrar, no order of refusal shall be entered in Book II. In all other cases the reason, or if there is more than one reason, all the reasons for refusal shall be at once recorded. They will usually come under one or more of the following heads:—

Section 19.

I. That the document is written in a language which the registering officer does not understand and which is not commonly used in the Station, and that it is unaccompanied by a true translation and a true copy.

Section 20.

II. That it contains unattested interlineations, blanks, erasures or alterations.

Sections 21 (1) (2) and Section 22.

III. That the description of the property is insufficient to identify it.

Section 21 (3).

IV. That the document is unaccompanied by copy or copies of any map or plan which it contains.

Sections 23, 24, 25, 72, 75 and 77.

V. That it is presented after the prescribed time.

Sections 32, 33, 40 and 43.

VI. That it is presented by a person who has no right to present it.

Section 34.

VII. That the executing parties or their representatives, assigns, or agents have failed to appear within the prescribed time.

Sections 34 and 43.

VIII. That the registering officer is not satisfied as to the identity of any person appearing before him, and alleging that he has executed the document.

Sections 34 and 40.

IX. That the registering officer is not satisfied as to the right of any person appearing as a representative, assign or agent so to appear.

Section 35.

X. That execution is denied by any person purporting to be an executing party or by his agent.

Section 35.

XI. That the person purporting to have executed the document is a minor, an idiot, or a lunatic.

Section 35.

XII. That execution is denied by the representative or assign of any deceased person by whom the document purports to have been executed.

Sections 35 and 41.

XIII. That the alleged death of any person by whom the document purports to have been executed has not been proved.

Section 41.

XIV. That the registering officer is not satisfied as to the fact of execution, in the case of any will or authority to adopt, presented after the death of the testator or donor.

Section 42.

XV. That a cover containing a will is not sealed, or is not superscribed with the name of the testator and that of his agent (if any), and the nature of the document.

Sections 80, 25 and 34.

XVI. That the prescribed fees or fines have not been paid.

24. The Sub-Registrar is not authorized by law to refuse to register a document which has been executed by himself or in his own favour or because he is a party interested remotely or indirectly, in the transaction to which such document relates; nor is he authorized to refuse to authenticate powers-of-attorney granted for the registration of such documents; but he will always recommend the parties to present such document or power-of-attorney to the Registrar, who will, as provided in the table of fees, register such document without charging the usual extra fee. If the parties, after being recommended as above, insist on the Sub-Registrar registering a document in which he is interested, he must register it. In this case, he will immediately report the fact for the information of the Registrar.

Registration of documents in which Sub-Registrar is interested. Section 30 (1).

FEES AND FINES.

25. It is for the registering officer, who is responsible for levying the fee, to determine in the first instance what fee should be paid. After it has been paid, the presenting party may, if he is dissatisfied, refer the question to the Registrar who shall, if he thinks there has been an overcharge, order the Sub-Registrar to refund any excess. If the decision is adverse to the party, he may make a further reference to the Inspector-General.

Sections 78, 79 and 80

26. (i) In the event of registration being refused, any fee or fine which may have been levied shall be refunded except fees for commissions, summonses, attendances and travelling allowances where such fees and allowances have been earned.

(ii) Every application for the remission of a fine or fee shall be lodged in the first instance with the registering officer who levied it, for submission to the sanctioning authority through the proper channel.

(iii) The Registrar may himself dispose of applications for the refund of fees or fines collected in excess or for work not performed by the department.

27. (i) Whether a document is admitted to registration or not, all fees or fines shall be at once brought to account and the collection shall be remitted to the Honourable the Resident's Treasury whenever they reach Rs. 100 and always on the last working day of the month.

(ii) A remittance to the treasury shall be accompanied by the chellan book, duly filled up in duplicate, in view to one copy of each chellan being returned signed by the treasury officer.

28. (i) A separate attestation fee shall be levied on every signature requiring authentication in a power-of-attorney executed by several persons provided that only one attestation fee shall be levied when a person executes a power-of-attorney both for himself and as guardian or agent of one or more other persons.

(ii) The duplicate or triplicate of the power-of-attorney presented for authentication shall be treated as a separate power and a separate attestation fee levied thereon.

29. If the registering officer is required to attend at the same time and place for the purpose of attesting several signatures to a joint power-of-attorney, or of attesting several powers-of-attorney executed by one person, only one attendance fee shall be levied.

Fees for attending at private residences. Sections 78, 79 and 80.

30. Documents executed by a Government officer or by any one of the public functionaries named in section 88, as well as documents executed on the one part by such Government officer or public functionary and on the other part by any other person, shall not be admitted to registration unless they are presented at the proper Registration office by such other person or by a person claiming under the same or by the agent, representative or assign of any of these persons, respectively, or unless they are forwarded for registration by the Government officer or public functionary executing the same.

Documents executed by Government officers and other public functionaries. Section 88.

PART II.

DEPARTMENTAL RULES.

31. The seal shall always remain in the personal custody of the registering officer. Care shall be taken to produce a distinct and legible impression with it, and for this purpose the pad and printing ink supplied for the purpose shall be used. The seal shall be used in authenticating :—

Seals. Section 15.

(a) The certificate endorsed on a registered instrument under section 60.

(b) Powers-of-attorney attested by a Registrar or Sub-Registrar under section 33.

(c) Commissions issued under sections 33 and 38.

(*d*) Certified copies of entries under section 57.

(*e*) Copies of orders of refusal to register, granted under sections 71 and 76.

(*f*) Copies granted to parties, of entries other than those above referred to.

(*g*) Certificates granted to applicants as regards registered transactions affecting immoveable property.

If a registering officer should find himself temporarily unprovided with the prescribed seal, registration shall nevertheless go on as usual, and such documents as may be admitted to registration shall remain in the registering officer's custody until the seal can be affixed to the certificate.

Forms, paging, etc., of registers. Sections 16 and 51.

32. The registers shall be prepared in the forms hereunto appended. Books I and IV shall ordinarily contain 500 pages each; in other cases the Inspector-General shall certify the number of pages. Where necessary more than one volume may be used simultaneously for the registration of the documents, and the order in which documents shall be entered in each volume shall be determined by the registering officer with reference to such general instructions as may be given by the Inspector-General from time to time. Books II, III and V shall contain 120 pages each, except in cases where the Inspector-General certifies the number of pages. A file book shall also be supplied, corresponding with Book I and similarly paged. In it shall be filed all true copies and translations of documents received under sections 19 and 62, all copies of maps and plans mentioned in section 21 and copies of certificates received under section 89. This volume shall have a number assigned, to it in the general series of Book I, as soon as it is brought into use and when complete, it shall, if necessary, be bound.

Supply of books and forms. Section 16.

33. Books for registers and indexes will be supplied for the use of the Registrar and Sub-Registrar from the Office of the Inspector-General, by whom the number of pages contained in each book will be certified on the fly leaf. Every Registrar and Sub-Registrar shall, at all times, have a reserve supply consisting of one additional copy of each book, except register Nos. II, III, and V, and will submit timely indents for further supplies. Every blank book shall be carefully examined by the registering officer on receipt, and if found incomplete it shall at once be returned to the officer from whom received, with a memorandum stating in what particulars it is defective. No officer should ever be unprovided with the requisite registers, but, if owing to any unavoidable accident, such a contingency should arise, instruments tendered for registration shall, nevertheless, be received as usual, the necessary inquiries shall be held, and the prescribed endorsements shall be made. But as the certificate cannot be added until the instrument is copied into the register, the instrument must remain in the registering officer's custody until the process of registration has been completed.

Notes of interlineations, erasures or alterations. Section 20.

34. Notes of interlineations, erasures or alterations in documents or in endorsements thereon must be so prepared as to show precisely what word or words have been interlined, erased or altered. In the majority of cases, the simplest plan will be to underscore the particular word or words and to write the letters a, b, c, d, above with corresponding footnotes, preceded by the expression "in document," interlineations, etc.

(*a*) interlineation (or erasure, etc.)

Notes of clerical errors. Section 20.

35. If a word in the original is misspelt, or if a word is by mistake repeated, or if some word necessary to complete the sense is omitted, the error or omission may be indicated by underscoring the word or words in which it occurs and by writing a letter or figure above, with a corresponding footnote,—

(*a*) *Sic*,

but no attempt shall be made to correct the error or supply the omission.

Notes of blanks. Section 20.

36. Sometimes a space is left in a document for a name, date or word which is never filled up. In such cases a letter or figure may be entered in the blank space with a corresponding footnote,—

(*a*) Blank.

Notes of interlineations, etc., in the copy made in the register.

37. Notes, similar to those mentioned in Rules 34 to 36, should be made also in regard to interlineations, erasures, alterations, etc., made in the copies of documents entered in the registers. The particular word or words interlined, erased, altered, etc., in the copy should be bracketted in black ink and the figures (1), (2), (3), (4), entered above them with corresponding footnotes, preceded by the expression, "in register, interlineations, etc."

Re-registration. Sections 24, 72, 75 and 77.

38. In all cases of re-registration under section 24 and of registration ordered under sections 72, 75 and 77, the document shall be copied in the register in the column headed "copy of

document" and the endorsement and certificate and registration as well as the endorsements of previous presentation and refusal, and certificate of registration shall be transcribed in the column of endorsement, so as to show in chronological order the several stages of procedure gone through in regard to it.

Attendance at private residences. Section 31.

39. If a registering officer acts under section 31, he must go in person, provided that it does not interfere with the regular business of the office. The Sub-Registrar shall report every such attendance to the Registrar, who shall satisfy himself that the special cause assigned was a sufficient cause, and that the Sub-Registrar's absence from his office was not longer than was necessary.

Powers of attorney. Section 33.

40. (*a*) If a power of attorney is executed before a registering officer, he shall, after satisfying himself of the identity of the party appearing, authenticate it in the following form :—

Executed in my presence this day of 19 , by A. B., who is personally known to me, or whose identity is proved by C. D., (addition), and E. F. (addition).

Seal. Signature.

(*b*) If the power-of-attorney has not been executed before the registering officer, but has been ascertained to have been voluntarily executed in the manner prescribed in section 33, the form of authentication shall be as follows :—

I certify that I have satisfied myself that this power-of-attorney has been voluntarily executed by the person purporting to be the principal.

Seal.

Date. Signature.

(*c*) If a document is presented for registration under a special power-of-attorney, the power shall be retained and filed in the office with the following endorsement :—

No. of 19 .

Presented with document No. of 19 , of Book , Vol.

A. B.,
Sub-Registrar.

Date.

(*d*) If a document is presented for registration under a general power-of-attorney, the power shall be returned with the following endorsement :—

Presented with document No. of 19 , of Book , Vol. .

A.B.,
Sub-Registrar.

Date.

(*e*) If the execution of a document, presented for registration by the claimant thereunder, is admitted by an agent under a power-of-attorney, the following endorsement shall be made on the power which will be retained and filed or returned according as it is a special or general power :—

Presented in connection with document No. of 19 , of Book , Vol.

A.B.,
Sub-Registrar.

Date.

(*f*) Although a power-of-attorney may be registered like any other instrument, it is not valid for registration purposes unless attested. When powers-of-attorney are brought to a Registration office by persons who do not understand the distinction between attestation and registration it will be the duty of the registering officer to explain the difference and to give such information as may be necessary to prevent the parties from being subjected to unnecessary expense by the registration of powers which need only to be attested.

(*g*) All special powers-of-attorney filed shall either be pasted in successive order into a book or bound up together, when sufficient in number to constitute a volume.

Abstracts of powers-of-attorney. Section 33.

41. Abstracts should be retained in every Registration office of all powers-of-attorney attested by registering officers under section 33, whether such powers are general or special, registered or not registered.

Notes of interlineations, etc., in powers-of-attorney.

42. All interlineations, blanks, erasures or alterations in powers-of-attorney authenticated under section 33, should, at the time of authentication, be detailed in a foot-note signed by the

registering officer. When there are no interlineations, etc., the fact should be noted in the same way. This foot-note will be copied in every case in the abstract kept under rule 41.

Persons exempt from personal attendance. Sections 33 and 38.

43. Persons exempt by law from personal attendance in Court are, under sections 132 and 133 of the Civil Procedure Code, Act V of 1908 :— .

(a) Gosha women, or women who according to the customs and manners of the country ought not to be compelled to appear in public.

(b) Persons of rank specially exempted by Government.

A list of persons so exempted shall be obtained from the Resident's Court by the Registrar, and communicated to the Sub-Registrar.

Commissions.

44. Commissions issued under section 33 and section 38 shall be prepared in the form hereunto appended and shall ordinarily be addressed by the registering officer to one of his clerks—*vide* also sections 76 and 76 and Order XXVI rules 1—8 of the Civil Procedure Code.

(a) When the commission has been executed, the Commissioner shall return the document to the office from which it was issued with a report, which shall be endorsed on the document, in the following terms :—

" Having visited the residence of A.B., son of C.D., at I have this day examined the said A.B., who has been identified to my satisfaction by E.F., son of G.H., etc., residents of , and the said A.B., admitted (or denied) the execution of this document."

Thumb impression. Full Signature of Executants.
Do. of Witnesses.
Do. of Commissioner.

(i) Where receipt of consideration is acknowledged before the Commissioner, he shall add the following clauses to his above report :—

" And acknowledged receipt of Rs. (or goods to be specified) being consideration in whole (or in part).

(ii) Where consideration is paid in the presence of the Commissioner, he shall add the following to his report :—

" I also certify that Rs. (or goods to be specified) were paid (or delivered) in my presence to the said A.B., by..........................

The signature of the payer also should be taken below this report, as provided in the specimen form of endorsement in Appendix II B. and C.

On receiving the Commissioner's report, the registering officer shall, if satisfied as to the execution, make the following endorsement below it :—

" From the above report, I am satisfied that this document has been voluntarily executed by the said A. B."

Q. R.,

Date. Registrar.

In the cases (i) and (ii) referred to above, the registering officer shall add to his endorsement the following :—

" For consideration of Rs. acknowledged to have been received by him (or* for consideration of Rs. paid to him by in the presence of the Commissioner)."

Sections 33 and 38 of the Registration Act, and Order XXVI, rule 17 of the Civil Procedure Code.

(b) A Commissioner may examine witnesses in the same manner as a registering officer, and persons refusing to give testimony to a Commissioner on being required to do so shall be subject to the penalties and punishments which they would incur for the same offence if committed in a registration office.

(c) It shall be competent to a registering officer to examine the Commissioner personally in his office touching any of the circumstances connected with the discharge of his commission, especially with reference to the voluntary nature of the admission of execution.

Deposit and withdrawal of sealed covers. Sections 43 and 44.

45. Every entry made in Book V under section 43, shall be dated and signed by the Registrar. When a sealed cover is withdrawn under section 44, the entry relating thereto, made in Book V, shall be signed by the person by whom the withdrawal is made as well as by the Registrar.

46. When a sealed cover containing a will is opened under section 45 the following endorsement shall be made on the will:—

"Having satisfied myself that the testator hereof is dead, the sealed cover containing this will is opened on the application and in the presence of (name and address) this day of 19 ."

A. B.,
Registrar.

"This will has been registered in Book III as No. of 19 , volume pages

Date. A. B.,
Seal.
Registrar.

47. When a sealed cover is opened under an order of a Civil Court under section 46, the fact shall be noted in Book V in the column headed number of document in Book III, and the following endorsement made on the will itself:—

"Opened and registered in Book III as No. of 19 , volume , page , and removed into Court pursuant to order of Court, dated

Date. A. B.,
Seal.
Registrar.

Copying of documents. Section 52.

48. The registers shall be maintained in accordance with such instructions as the Inspector-General of Registration may from time to time prescribe, provided that no erasures shall be permitted and that every page shall contain a uniform number of lines.

Registration of duplicates of documents.

49. When two or more copies of the same document are brought for registration simultaneously it shall not be necessary to enter the document more than once in the register, but all the endorsements shall be written upon each copy.

Note in Book I of the last previous registration. Section 62.

50. Book I shall be so prepared as to admit as far as possible of the various conveyances, mortgages, leases, etc., of any property entered in it being traced back in successive order through the different volumes in which they appear. When therefore a document is admitted to registration, the registering officer shall ascertain from the parties the number or date of the last registration affecting the property to which it relates, and if the registration can be traced either by the production of the last instrument registered or by the number or date given by the parties, a note shall be entered in the register referring to the number, page and volume of this last previous registration. The information given should be verified, if necessary, by a reference to the records of the office, free of charge.

Authentication of registers. Sections 52 and 69.

51. After a document and the endorsement and certificate on it have been copied into the register, the registering officer shall personally ascertain the correctness of the copy and of the notes of interlineations, etc., by having the original read aloud to him by some person other than the copyist, while he has the register before him. He shall initial every page and affix his signature at the foot of the copy of the instrument, before the original instrument is returned to the party. He shall also initial all corrections, interlineations and erasures. In the event of the registering officer being prevented by pressure of business or any other cause from personally comparing the original with the copy in the register, he may delegate this duty to one of his clerks. Both the copyist and the examiner shall sign the record and enter the words "copied by" or "examined by." If a register is under any special circumstances closed before it is full, a certificate shall be entered at the foot of the last entry stating that the book ends there. If one or more pages are by oversight left blank in any part of a volume, a certificate to that effect shall be entered in each page so left. And no additional pages shall on any pretence be inserted in any volume.

Registration of receipts, discharges and transfers endorsed upon registered documents. Section 53.

52. When an instrument is executed in the form of an endorsement written across or at the foot or back of any previously registered document, as in the case of an assignment of a lease or the transfer of any other interest, or of a receipt or discharge acknowledging the receipt of consideration money or the receipt of any principal, interest, annuity or other periodical payment secured by the registered intrument, such endorsement shall, if presented for registration, be numbered, and registered as a separate instrument and a note shall be entered in the register showing that it was written across, or at the foot or back of such previously registered instrument. If the endorsement was made on an unregistered instrument, the instrument as well as the endorsement shall be copied in the register and a note entered below the certificate of registration and above the registering officer's signature to the effect that the endorsement alone was registered.

53. The endorsements prescribed in sections 52 and 58 and the certificate prescribed in section 60 shall be written in the registering officer's own hand in the form hereunto appended, or as near thereto as circumstances permit, unless he has been specially authorized by the Inspector-General to use endorsement stamps under rule 54. An executing party sha required to use the same language in signing the endorsement which he has used in signing the instrument.

Endorsements and certificates. Sections 3, 52, 58, 59 and 60.

If there is not sufficient blank space in the instrument for the endorsements and certificate they may be entered on a covering slip or rider. In that case, a note to that effect shall be entered on the instrument itself and signed by the registering officer.

When a document occupies more than one sheet of paper, the number of the sheet, the number of the document of which the sheet forms a part, the seal and signature of the registering officer, shall be endorsed on every sheet.

54. The Inspector-General may specially authorize any registering officer to use stamps for making, on documents presented for registration, the endorsements and certificate prescribed by sections 52, 58 and 60. The stamps to be used must be obtained on indent from the Inspector-General's offic ad must be kept in the personal custody of the registering officer and be kept in a sealed ; when not in use. The endorsements must be impressed on the documents by the registering officer himself, and no one else may, on any account whatever, be allowed to handle them. The endorsements and certificate must be signed and the blank spaces therein must be filled in by the registering officer in his own hand and stamps may not be used for affixing signatures.

Endorsement stamps. Sections 3, 52, 58, 59 and 60.

55. Indexes Nos. I, II, III and IV shall be prepared, lettered alphabetically, and shall contain the particulars shown in the forms hereunto appended. They may be prepared either in English or the Vernacular at the option of the registering officer, but no change shall be made in a language once adopted except at the beginning of a calendar year. If the indexes are kept in English, the transliteration of native names of persons and places shall be regulated by the transliteration table hereunto appended, except in the case of names which have become stereotyped by long usage in a conventional form. All names shall be entered in full. Initials shall not be used. If a person is known under two names each shall be separately indexed. All names of persons shall be indexed with reference to the initial letter of the surname or house-name, where such exists. When it does not exist, the indexing must be regulated by the initial letter of the person's name, his village name, or any other distinguishing name which he bears being entered afterwards if he is a Hindu, and if a Muhammadan any such prefixes as Syed, Mir, Shaik, Ghulam or such affixes as Beg, Khan, Shareef. If a native woman bears the house-name of her husband, father, etc., the indexing shall be with reference to the initial letter of the house-name, otherwise with reference to the initial letter of her own name. The names of companies, banks, etc., shall be entered under the initial letter of the first word of the name omitting "The" as "The Land Mortgage Bank of India" under L. All instruments to which Government is a party shall be indexed together under the letter G, one or more pages being specially set aside for these entries. English names if indexed in the vernacular shall be indexed as they would be written in the vernacular, as Wilson under V., Wright under R., Knox under N. The names of all persons executing documents shall be entered in one column and the names of all persons claiming under documents in another column. In indentures, deeds of partition, and similar instruments, the fact that the party claiming under the document is also an executing party shall be indicated by writing the name across both these columns. In the case of instruments executed by, for, or in favour of Government, or a Company, Bank, Religious Society, Pagoda, etc., in the name of any person representing or acting on behalf of Government, or the Company, Bank, etc., shall be entered in the column headed Addition of Person. Index II shall also contain a reference in red ink to the last previous registration of any instrument affecting the same property, if such previous registration be known.

Indexes. Section 55.

In the case of a will or an authority to adopt, the names of the testator or the donor shall be entered in column 1, and of the executors or other persons appointed thereunder in column 2, followed by the words "Executor or Person appointed thereunder" in brackets.

56. A copy of Indexes I, II, III and IV shall be prepared by the Sub-Registrar simultaneously with the original, and sent to the Registrar not later than the 15th of the following month, who shall ascertain that it is properly prepared and legibly written, and, if necessary, return any of the sheets for correction or explanation. If there are errors which he has power to rectify under section 68, he shall issue the necessary order. If there are errors which can not be remedied, he shall nevertheless point them out in order that they may not be repeated. The Registrar shall then forward not later than the 15th of the next following month the Sub-Registrar's index sheets in original to the Inspector-General's office for inspection and such further orders as may be deemed necessary, together with a copy of his instructions as also a copy of his own index entries for the past month, accompanied by a memorandum specifying the number of sheets belonging to each office. The indexes will, after examination in the Inspector-General's office, be returned to the Registrar to be recorded in his office.

Copies of Indexes. Section 56.

When all the indexes of the Sub-Registrar have been examined and arranged in order, they shall be bound in volumes containing each about 500 pages. The set of volumes containing Index I shall be distinct from the set of volumes containing Index II. If an index is bound up in parts, the title page shall show which part and what letters the volume contains. If several sets of indexes are bound up in a single volume, each shall be preceded by a title page showing the number of the index, the year and the office to which it relates. The same particulars shall also be shown on a label affixed to the back of each volume.

57. If in any special case an oath appears necessary, it may be administered to Christians, Jews and Parsees in the following forms :—

Oaths. Section 63.

"The evidence which you shall give shall be the truth, the whole truth, and nothing but the truth. So help you God."

The following form of affirmation may be administered to Hindus and Muhammadans under the Indian Oaths Act :—

"I solemnly affirm in the presence of Almighty God that what I shall state shall be the truth, the whole truth, and nothing but the truth."

58. When execution is admitted and the endorsement is signed by the party admitting execution, and when witnesses are examined merely with reference to the identification of the parties appearing, the prescribed endorsement is itself a sufficient record. But a record of substance of statements shall be kept in the following cases :—

Record of substance of statements. Section 63.

(a) When execution is denied.

(b) When a person admitting execution refuses to sign the endorsement.

(c) When any enquiry is held as to the death of a deceased executing party.

(d) When any enquiry is held as to the right of any person to appear as the executor, administrator or heir of a deceased person or as the guardian of an infant or to the curator of a lunatic or idiot.

(e) When any enquiry is held as to the age of any person appearing to be a minor or the sanity of any person appearing to be a lunatic or an idiot.

(f) When any enquiry is held regarding the cause of presentation of documents or the appearance of parties after the prescribed period.

(g) When any enquiry is held as to the addition of any person owing to the addition not appearing either in the document or in the endorsement.

(h) When any enquiry is held under the second clause of section 41 as to the facts specified therein, in respect of a will or authority to adopt, presented for registration after the death of the testator or the donor as the case may be.

(i) When any enquiry is held under section 74 as to the fact of the execution of a document.

(j) And generally in all cases in which a record may seem necessary.

All such notes, with the exception of those under (h) and (i) which will be kept with the record of the enquiry, shall be recorded in a book, which shall be kept for that purpose in every registration office.

59. In the event of the Sub-Registrar failing to forward his returns of copies of indexes on the prescribed date or allowing any other arrears to accrue, the payment of pay to his office may be suspended.

Arrears of work. Sections 68 and 69.

60. In the event of any registering officer registering a document without collecting the prescribed fee or fine, he shall, unless specially exempted by the Inspector-General, be required to make good any amount which he may fail to recover from the parties.

Neglect in collecting fees or fines. Sections 68 and 69.

61. In the event of a document being inadvertently registered in a wrong book, the registration shall stand, but the Registrar may direct that the document with endorsement and certificate thereon shall be copied into its appropriate register without further charge.

Registration in a wrong book. Section 68.

A certificate should be endorsed on the document below the former certificate to the following effect :—

"Registered again under rule 61 in Book I, Volume , pages .

62. The office of the Registrar and that of the Sub-Registrar shall be provided with one or more good almirahs, substantially made and fitted with locks. Except during office hours, all registers, indexes, documents and other records shall be locked up in these almirahs, and the key shall remain in the possession of the registering officer. No person shall be permitted to remove any of the registers from the office, and every precaution shall be taken to protect them from the ravages of white ants, accidents from fire and injury from damp.

Custody of books and other records. Section 69.

Custody of sealed covers and wills which have been opened. Sections 16 and 60.

63. The key of the fire-proof safe in which sealed covers and wills which have been opened are deposited shall remain in the personal custody of the Registrar. Every officer assuming charge of a Registrar's office, either permanently or temporarily, shall compare the sealed covers and wills which have been opened with the entries in the Register of Deposits of Wills and Authorities to adopt, and shall report either that they all are correct, or that certain sealed covers or wills are missing.

64. The following records may be destroyed after the expiration of three years from the period to which they relate.

(1) Receipts for documents under sections 52 and 61.

(2) Monthly returns and routine correspondence.

The sanction of the Inspector-General must be obtained for the destruction of all books or papers, and no books, papers or documents shall be destroyed either under this rule or under rule 22 without the sanction of the Inspector-General being obtained.

Prosecutions. Section 83.

65. The Sub-Registrar shall forward to the Registrar a full report of every prosecution instituted by him under section 83.

Inspection of Sub-Registrar's books, etc.

66. The Registrar shall once in a year about six months after the annual inspection which shall be held in April every year, send for the registers and indexes of the Sub-Registrar for examination in his office, noting the date of examination after the last entry with his signature. The books should not be detained beyond 3 or 4 days, and until they are received back by the Sub-Registrar he shall receive and retain in his personal custody any document that may have been presented in the interval for registry, making on it the requisite endorsements, etc., without delay. The Registrar will forward to the Inspector-General copies of the notes made, and of the orders issued by him with reference to such examinations.

67. The forms appended hereto shall be adopted in the respective offices as far as possible.

P. B. WARBURTON,

Inspector General of Registration.

APPENDIX I.

FORMS OF REGISTERS AND INDEXES.

BOOK I.—Register of non-testamentary documents relating to immoveable property.

Number of instrument.	Date of the instrument.	Copy of instrument.	Copy of endorsement and certificates.
1	2	3	4
		Value of stamp Rs. As. References to back registration Book No. Vol. P. No.	

BOOK II.—Record of reasons for refusal to register.

No.	Value of stamp.	Date of document.	Date and hour of presentation.	Names of parties who presented the instruments for registration.	Names of executants.	Names and addresses of persons examined.	Particulars of the instrument's and the names of all claimants and attesting witnesses.	Reasons for refusal.	Orders issued on appeal.
1	2	3	4	5	6	7	8	9	10

Book III.—Register of Wills and Authorities to adopt.

Number of the instrument.	Number in Book V.	Name and addition of testator or donor.	Names and additions of persons examined.	Copy of the instrument.	Copy of endorsements and certificate.
1	2	3	4	5	6

N. B.—The notes required to be made in Registrar's office under sections 45 and 46 of the Registration Act will be entered in column 6 of "copy of endorsement and certificate."

Book IV.—Miscellaneous Register.

Number of instrument.	Date of the instrument.	Copy of the instrument.	Copy of endorsements and certificate.
1	2	3	4
		Value of stamp. Rs. As. References to back registration. Book No. Vol. P. No.	

Book V.—Register of Deposits of Wills.

1	Number.		
2	When presented.	Date.	
		Hour.	
3	Name and addition of testator.		
4	Whether presented in person or by Agent.		
5	Nature of instrument.		
6	Name and addition of agent, if any.		
7	Superscription on sealed cover.		
8	Inscription on the seal.		
9	Persons testifying to the identity of testator or agent.	Name.	
		Addition.	
10	Date of application to withdraw sealed cover.		
11	Name of applicant.		
12	Persons testifying to the identity of applicant.	Name.	
		Addition.	
13	Date of delivery of sealed cover to applicant and the signatures of the applicant and the registrar.		
14	Number of document in Book III.		

Nominal Index I to Book No. I.

Name of		Addition.	Village or place where property is situated.	Volume.	First page of entry.	Number of document.
Executant.	Claimant.					

Descriptive Index II to Book No. I.

Village or place in which property is situated.	Name and description of property.	VALUE OF STAMP.		DATE OF			Nature and value of transaction.	NAMES OF ALL		NO. OF		
		Rs.	As.	Execution.	Presentation.	Appearance of executant.		Executants.	Claimants under document.	Volume.	1st page of entry.	Document.

Nominal Index III to Register Books III and V.

Name of person.	Addition of person.	NUMBER OF			Number of the instrument.	Under what letter indexed.
		Register.	Volume.	Page.		

Nominal Index IV to Book No. IV.

Name of person.	Addition of person.	Nature of instrument.	NUMBER OF			DATE OF		
			Volume.	Page.	Instrument.	Instrument.	Presentation for registration.	Appearance of executants.

(RULE 14) Receipt under section 52 of Act XVI of 1908, the Indian Registration Act.

Received from a document which will be registered as document No. in Register Book No.

The document will be ready for return on

Memo. of fees paid.

	Rs.	A.	P.
Registration fees			
Fees for excess in words (No. of words)			
Fines under section 25 or 34			
Fees for attendance at private residence			
Searching fees			
Copying fees (No. of words)			
Total .			

BANGALORE;

Sub-Registrar.

191 .

Document returned on

Sub-Registrar.

ENDORSEMENT.

(To be printed on back).

Nomination under section 61 of Act XVI of 1908.

is authorised to receive the document mentioned on the reverse.

Date

Signature and thumb impression of the presenting party.

Signature and thumb impression of the nominee.

I acknowledge the receipt of the document registered as No. of Book No.

Dated

Signature of presenting party or nominee or messenger.

Receipt under section 52 of Act XVI of 1908, the Indian Registration Act.

Received from a document which will be registered as document No. in Register. Book No. the document will be ready for return on .

Memo. of fees paid.

	Rs.	A.	P.
Registration fees			
Fees for excess in words (No. of words)			
Fines under section 25 or 34			
Fees for attendance at private residence			
Searching fees			
Copying fees (No. of words)			
Total .			

BANGALORE;

Sub-Rgistrar.

191 .

Document returned on

Sub-Registrar.

APPENDIX II, A.

MISCELLANEOUS.

Commission under section 33 (or under section 38).

To

X. Y.

Whereas the accompanying power-of-attorney (or document) dated the

and purporting to have been executed by A. B. has been presented for attestation (or registration) in this office, and whereas it is necessary that it should be ascertained whether it has been voluntarily executed by the person by whom it purports to have been executed, you are hereby directed to take the examination of upon the interrogatories hereunto attached and to return this commission with the Examination of the said to this office on or before the day of .

Given under my hand and seal this day of 19

Seal. Signature.

APPENDIX II B. & C.

ENDORSEMENTS AND CERTIFICATES UNDER SECTIONS 52, 58, 59, 60, 61 AND 62 OF THE REGISTRATION ACT.

(i) (When the executant or claimant presents the document in person).

Presented on the at in the office of the (or at the private residence of A. B.) by the undersigned.

(Signed) A. B. (with addition).

The undersigned admits the execution, (and receipt of Rs. being consideration in whole or in part) of this document.

Thumb impression (Signed) A. B. (with addition.)

(ii) (When execution is admitted, but signature refused.)

A. B. (with addition) admits the execution of this document, but refuses to endorse it to that effect.

Registering officer's signature.

(iii) (When the identity of the executant is known to the registering officer.)

The identity of the executant is known to the undersigned.

Sub-Registrar.

(iv) (When the identity of the executant is unknown to the registering officer, but testified by witnesses.)

The executant (or his representative as the case may be) A. B. (with his addition in full) is well known to C. (with his additions) who certifies in my presence to the identity of the executant (or his representative) and signs this endorsement as identifying witness.

Signature of identifying witness in full.

Registering officer's signature.

(v) (When a witness has been examined for any other purpose under section 63, the substance of his evidence should be briefly noted in the margin of the register book with his signature and the following endorsement shall be made on the document).

The undersigned person has been examined in reference to this document.

Signature and addition of witness.

(vi) (When consideration is acknowledged.)

A diamond ring delivered in my presence by A. B. and C. D., to E. J., and Rs. 750 paid by E. J., to A. B. and C. D., who both admit having received the remaining Rs. 250 referred to in this document.

C. H. admits having received Rs. being part (or whole) of the consideration named in this document.

Registering officer's signature.

Date.

Form of Certificate.

Registered as No. 106 of Book No. , volume pages to
Fee paid Rs.

Date Registering officer's signature.

Seal.

(vii) (When the document is presented by a representative, assign or agent of executant or claimant with power to present for registration or to admit execution.)

Presented on the
at in the office of the
by the undersigned under a power-of-attorney produced, dated and attested by
authorizing the undersigned to (either present or to admit execution, as the case may be, on behalf of).

Signature and addition of representative, assign or agent.

Sub-Registrar's signature.

The undersigned representative, assign or agent admits the execution of this document on behalf of under a power-of-attorney dated
and authenticated by

Thumb impression.

Signature and addition of representative, agent or assign.

(viii) (When a document executed by A. B. and C. D., at different times, has been presented for re-registration under section 24).

Presented again on the
at in the office of the
for registration under section 24, by the undersigned C. D.

Signature and addition of C. D.

(ix) When a document is registered under an order of Court, under section 77.
(the first entry will be).

Presented on the
at in the office of the Sub-Registrar of
by the undersigned under an order of the Civil Court of
No. of

Signature of the Sub-Registrar.

(NOTE.—Transliteration table is attached).

D

TRANSLITERATION TABLES.

Canarese.	English.	Tamil.	English.	Remarks.
ಅ	a	அ	a	At the beginning of a word [illegible] may be represented by A, I, O, U, or U, and [illegible] by A, I, E, I, or Y.
ಆ	á	ஆ	á	
ಇ	i	இ	i	
ಈ	í	ஈ	í	
ಉ	u	உ	u	
ಊ	ú	ஊ	ú	
ಎ	e	எ	e	
ಏ	é	ஏ	é	
ಐ	ai	ஐ	ai	
ಒ	o	ஒ	o	
ಓ	ó	ஓ	ó	
ಔ	au	ஔ	au	
ಕ	k	க	k, kh, g, gh,	
ಖ	kh	ங	n	
ಗ	g	ச	s, ch	
ಘ	gh	ஞ	n	
ಙ	n	ட	t, d	
ಚ	ch	ண	n	
ಛ	chh	த	t, th, d, dh	
ಜ	j	ந	n	
ಝ	jh	ப	p, ph, b, bh	
ಞ	n	ம	m	
ಟ	t	ய	y	
ಠ	th	ர	r	
ಡ	d	ல	l	
ಢ	dh	வ	v	
ಣ	n	ழ	r	
ತ	t	ள	l	
ಥ	th	ற	r	
ದ	d	ன	n	
ಧ	dh	ஸ	s	
ನ	n	ஜ	j	
ಪ	p	ஷ	sh	
ಫ	ph	க்ஷ	ksh.	
ಬ	b			
ಭ	bh			
ಮ	m			
ಯ	y			
ರ	r			
ಲ	l			
ವ	v			
ಶ	s, sh			
ಷ	sh			
ಸ	s			
ಹ	h			
[illegible]	[illegible]			

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st January 1913.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS						4 PER CENT. LOANS							4½ PER CENT. LOANS		GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.	
Balance of 15th January 1913	35,21,700	1,20,65,100	6,77,74,500	1,77,29,900	89,53,800	17,27,700	10,82,51,000	6,933	5,000	...	500	36,600	1,500	50,533	8,500	8,500	11,18,31,733
Add—																	
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No. 6201-A, dated 3rd November 1908, up to 31st December 1912	...	...	...	...	...	23,300	23,300	...	...	...	...	...	...	...	...	...	23,300
Amount enfaced at Madras up to 20th January 1913	...	100	...	1,700	...	...	1,800	...	...	...	...	...	...	...	...	...	1,800
Amount enfaced at Bombay up to 11th January 1913	...	12,500	25,000	...	...	...	37,500	...	...	...	...	...	...	...	...	...	37,500
Amount enfaced at Calcutta between 16th and 31st January 1913	...	...	8,100	1,000	...	7,200	16,300	...	...	...	...	...	...	...	...	...	16,300
	35,21,700	1,20,77,700	6,78,07,600	1,77,32,600	89,53,800	17,58,200	10,83,29,900	6,933	5,000	...	500	36,600	1,500	50,533	8,500	8,500	11,19,10,633
Deduct—																	
Amount written off in the London Registers	27,100	...	4,62,400	32,600	500	3,200	4,98,700	...	...	...	...	...	...	...	6,500	6,500	5,32,300
Balance on 31st January 1913	34,94,600	1,20,77,700	6,73,45,200	1,77,00,000	89,53,300	17,55,000	10,78,31,200	6,933	5,000	...	500	36,600	1,500	50,533	2,000	2,000	11,13,78,333

NOTE.—From 9th June 1867 to 15th Nov. 1912 Enfaced from India 12,239 lakhs re-transferred from London 12,460 lakhs.
„ 1st Dec. 1912 „ 15th Dec. „ ditto ... ditto 4 „
„ 16th „ „ „ 31st „ „ ditto ... ditto 2 „
„ 1st Jan. 1913 „ 15th Jan. 1913 ditto ... ditto 3 „
„ 16th „ „ „ 31st „ „ ditto 1 lakh. ditto 5 „

12,240 lakhs — 12,474 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 4th February 1913.

L. G. DUNBAR,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 4th February 1913.

LIABILITIES.	Rs.	A.	P.	ASSETS.	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0	Government Securities	2,01,59,550	0	0
				Other authorized Investments	89,58,118	0	0
Reserve Fund	1,85,00,000	0	0	Loans on Government and other authorized Securities	4,39,17,685	10	1
Public Deposits at Head Office Rs. 68,99,065 A. 0 P. 8; Public Deposits at Branches Rs. 1,62,46,117 A. 10 P. 6	2,31,43,182	11	2	Accounts of Credit on Government and other authorized Securities	5,22,82,838	9	4
				Bills discounted and purchased	3,42,00,978	12	2
				Balances with other Banks	19,49,951	7	7
				Bullion	...		
				Dead Stock	24,83,846	14	8
				Stamps	14,287	0	5
				Sundries	4,99,768	9	8
					16,44,61,509	15	6
Other Deposits at Head Office and Branches	16,82,99,622	9	2	Cash and Currency Notes at Head Office Rs. *2,72,27,652 A. 13 P. 11; Cash and Currency Notes at Branches Rs. †3,53,94,739 A. 10 P. 9	6,26,22,392	8	8
Bank Post Bills, etc.	7,54,576	7	9				
Sundries	13,84,520	12	1				
RUPEES	22,70,83,902	8	2	RUPEES	22,70,83,902	8	2

* Includes Sovs. & ½ Sovs., value	Rs. 1,71,105	0 0
† Do. do. do.	Rs. 18,92,055	0 0
	Rs. 20,63,160	0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 6th February 1913.

H. MITCHELL,
Chief Accountant.

L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 8 per cent.
Percentage 33·20.

CURRENCY NOTES.

The following Currency Notes of the Calcutta Circle are stated to have been destroyed, and payment of their value has been claimed by the person whose name is placed against the numbers. Any other person claiming a right to them is warned to communicate at once with the undersigned:—

Notes wholly destroyed.

Register No.	Number of Notes.	Value. Rs.	Name of Claimant.
H 451 of 02-03	AA/77 69965	100	Madan Mohon Sahay, Village—Ballia, P. O. Husainganj, Saran.
"	AA/37 40050	100	
"	AA/78 13201	100	
"	AA/78 23956	100	

M. SUBRAHAMANYAM,
for Assistant Comptroller-General,
and
In charge Paper Currency.

PAPER CURRENCY DEPARTMENT,
Dated the 10th February 1913.

ORDNANCE DEPARTMENT.

NOTICE OF REMOVAL OF THE OFFICE OF THE DIRECTOR OF ORDNANCE STORES FROM POONA TO SIMLA.

The Office of the Director of Ordnance Stores, Poona, will be closed in the month of March 1913 and transferred to Simla. All postal communications which cannot reach Poona by the 15th March 1913 should be addressed to—

The Director of Ordnance Stores,
Helene Lodge,
Simla.

Telegrams should be addressed—
"Ordnance Stores, Simla."

A. P. DOUGLAS, Major, R.A.,
for Offg. Director of Ordnance Stores (absent on tour).

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 163 OF 1912.

In the matter of W. S. Goonewardena, clerk of No. 100, Fraser Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said W. S. Goonewardena, an insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 28th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 29th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 9 OF 1913.

In the matter of Rahanuddin of Sparks Street Jetty, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Rahanuddin, Engine driver in the Port Health Department of the Rangoon Port, on the 23rd day of January 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Rahanuddin.

J. HORMASJI,
Registrar.

RANGOON;
The 24th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 12 OF 1913.

In the matter of Sikander Khan, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Sikander Khan of No. 2, Bow Lane, Kalabasty, Rangoon, on the 29th day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Sikander Khan.

J. HORMASJI,
Registrar.

RANGOON:
The 30th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 21 OF 1911.

In the matter of Jannidoon, Serang of No. 92, 39th Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Jannidoon, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 28th day of January 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 29th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 10 OF 1913.

In the matter of B. Latchmiah, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Bathanee Latchmiah, cooly maistry of No. 37, 13th Street, Rangoon, on the 23rd day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said B. Latchmiah.

J. HORMASJI,
Registrar.

RANGOON;
The 24th day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 13 OF 1913.

In the matter of Maung Ba, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Ba, Deed-writer of No. 95, Mogul Street, Rangoon, on the 31st day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Ba.

J. HORMASJI,
Registrar.

RANGOON;
The 31st day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 15 OF 1913.

In the matter of M. Syed, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. Syed of No. 45, 37th Street, Rangoon, carried on business as a contractor on the 1st day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. Syed.

J. HORMASJI,
Registrar.

RANGOON;
The 4th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 16 OF 1913.

In the matter of C. Htin Ton, Clerk in Messrs. J. and F. Graham & Co., Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Htin Ton of No. 91, Oliphant Street, Rangoon, on the 4th day of February 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said C. Htin Ton.

J. HORMASJI,
Registrar.

RANGOON;
The 6th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 171 OF 1912.

In the matter of P. Krishnasawmy, Clerk in Messrs. Thomas Cook & Son, Rangoon, Insolvent.

Notice is hereby given that the order of this Court adjudging the said P. Krishnasawmy of No. 38, 38th Street, Rangoon, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 3rd day of February 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 5th day of February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

SUIT NO. 47 OF 1912.

In the matter of Insolvency Duli Chand, Sohan Lall, sons of Ramji Lall, Proprietors of the firm Narsingh Das Chiranji Lall of Khari Baoli, Delhi.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by said Duli Chand and Sohan Lall to be adjudicated them insolvents has been admitted in this Court and will be heard on 25th February 1913.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 8th February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

SUIT NO. 2 OF 1913.

In the matter of Insolvency Mr. C. E. Webbe, Bakery owner of Kashmere Gate, Delhi.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by said Mr. C. E. Webbe to be adjudicated him an insolvent has been admitted in this Court and will be heard on 28th February 1913.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 10th February 1913.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY.

Notice is hereby given that an order has been made by this Court adjudging the person hereunder mentioned Insolvent and vesting the estates and effects of the said Insolvent in Mr J R B Branson, the Official Assignee of this Court; and all persons indebted to the said Insolvent, or who have any of his estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee

Number of Petition	Date of Presentation	Name address and description of Insolvent	Date of Adjudication	Date of Public Examination of the Insolvent.
806 of 1912	13th December 1912	M Ragavendra Rao of the firm of Whistler Studio, residing at No 10, Gangadareeswerer Coil Street, Porosamakam, Madras.	13th December 1912	20th February 1913.

J. R. ATKINSON,
Deputy Registrar.

HIGH COURT OF JUDICATURE, MADRAS;
3rd February 1913.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 8th February 1913.

No. 13.—Third Class Assistant Surgeon G H Lawrance, I S M D, is attached temporarily to the Medical Store Depôt, Lahore Cantonment, with effect from the 5th December 1912.

The 12th February 1913.

No. 14.—No 1279, 1st class Sub-Assistant Surgeon O Kunhi Raman, I S M.D., Madras, is granted 60 days' leave on full pay combined with 10 months' furlough on three-fourth pay, with effect from the 2nd January 1913

B SETON, Lieut.-Col., I M S.,
for Director-General, Indian Medical Service.

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 3rd February 1913.

No. 5.—Under the provisions of the Income-tax Act, 1886 (II of 1886), as in force in the Civil and Military Station of Bangalore, and in exercise of the powers delegated to him by the Governor General in Council under a Notification of the Department of Finance and Commerce, No 593, dated the 5th February 1886, the Resident in Mysore is pleased to make the following amendments in the rules issued under this office Notification No 2297-800, dated the 13th August 1886, as revised by the Residency Notification No. 62, dated the 10th September 1909.

1. In the heading of the list in Form G, annexed to the Rules, for the word and figures 'Rupees 500' the word and figures 'Rupees 1,000' shall be substituted

2. In paragraph 3 of the instructions attached to Form J., for the words 'British India,' the words 'Civil and Military Station of Bangalore' shall be substituted

3. In Form K., for the words 'forty-one rupees, ten annas and eight pies' and 'five hundred,' the words 'eighty-three rupees five annas and four pies' and 'one thousand' shall be respectively substituted.

4. In Form P. I, classes I & II shall be omitted, and for the figures 'III, IV, V, & VI' in column 1, the figures 'I, II, III, & IV' shall be respectively substituted.

KOLAR GOLD FIELD RIFLE VOLUNTEERS

LEAVE

The 6th February 1913

No. 6.—Lieutenant-Colonel Charles Henry Richards, is granted leave for ten months out of India, with effect from the 23rd February 1913

P. B. WARBURTON,
First Assistant Resident.

AGENT TO THE GOVERNOR-GENERAL IN CENTRAL INDIA.

NOTIFICATION

Central India Agency, Indore, the 5th February 1913

No. 346-D.—The services of Reverend B B Carter, Chaplain at Indore, are placed at the disposal of the Government of the United Provinces, with a view to his appointment to the Chaplaincy at Ranikhet, with effect from the 31st January 1913

By order,

D. G MACKENZIE,
for First Assistant to the Agent to the Governor-General in Central India.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATION.

Sibi, the 7th February 1913

No. 473-S.—Captain A S Amet, 2nd in-Command, Infantry, Zhob Militia, is granted privilege leave for 90 days under paragraph 220, Army Regulations, India, Volume II, with effect from the 16th April 1913

By order,

DENYS BRAY,
First Assistant.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA, AND CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Camp Nasirabad, the 3rd February 1913.

No. 109-C—Poll. 370-VII.—Mr R E Coupland, Superintendent of Police, Ajmer-Merwara, is granted privilege leave for 3 months combined with furlough for 11 months, with effect from February 14th, 1913, or subsequent date

By order,

L M KAYE,
Police Assistant to the Agent to the Governor-General, Rajputana.

ORDERS BY THE HONOURABLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Camp Ajmer, the 3rd February 1913

No. 88-C.—A-1.—In accordance with the provisions of Section 23 of the Ajmer Municipalities Regulation (VI of 1886) the Hon'ble the Chief Commissioner is pleased to notify the election of Mr. Cowasji Nowrojee as a Member of the Municipal Committee of Ajmer with effect from the 21st December 1912 vice Rai Sahib Pandit Chandrika Prasad resigned.

By order,

W. H. J. WILKINSON,

First Assistant to the Hon'ble the Chief Commissioner, Ajmer-Merwara.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS

Delhi, the 7th February 1913

No. 1074-Reve. The following list of Revenue Agents who are qualified to appear in the court of the Chief Commissioner of the Province of Delhi, and all subordinate courts and offices, is published for general information.

Name	Father's name	Caste and Muhal	Residence	Date of first admission as Revenue Agent	Date on which the certificate was renewed for the year 1913
Din Dayal	Pu[illegible] Das	[illegible]	Delhi	1[illegible] January 187[illegible]	7th January 1913
Gop[illegible] Rays	Jagan Nath	Ditto	Do	2[illegible] February 1[illegible]	Ditto
[illegible] Lal	Gum[illegible] Lal	Ditto	Do	[illegible] May 1[illegible]03	Ditto
Jamna Das	Zorawar Singh	Ditto	Do	2[illegible] May 1[illegible]01	Ditto

The 10th February 1913

No. 1204.—Under the authority vested in him by rules 51(2) and 51(3) of the rules made by the Punjab Government under section [illegible] of the Opium Act, 1878, and published with Punjab Government Notification No. [illegible]2, dated the 15th December 1900, as subsequently amended the Chief Commissioner of Delhi is pleased to add the following to the conditions already contained in the forms of wholesale and retail licenses for the vend of opium and poppy heads prescribed in Punjab Government notification No. 110, dated the 28th May 1901, and to direct that it shall have effect from the 1st April 1913:—

"The licensee shall not hold directly or indirectly through an Agent, any license in a Native State for the vend of opium or of spirit, fermented liquors or intoxicating drugs as defined in the Excise Act for the time being in force in the Province of Delhi, nor shall he act as the agent of any person holding such a license."

This condition shall be numbered IX-A in the wholesale license form and XVI-A in the retail license form.

2. Financial Commissioner, Punjab, notification No. 101, dated 19th June 1912, is hereby cancelled.

No. 1205.—In exercise of the powers conferred by clause (d) of section 65 of the Excise Act, 1896 (XII of 1896), the Chief Commissioner of Delhi is pleased to add the following to the conditions already contained in the forms of licenses for the wholesale and retail vend of intoxicating hemp drugs, viz., forms Nos. IX, X and XI prescribed in Punjab

Government notification No. 20, dated 10th February 1898, and to direct that it shall have effect from the 1st April 1913 :—

"The licensee shall not hold directly, or indirectly through an agent, any license in a Native State for the vend of intoxicating drugs or of spirit or fermented liquors as defined in the Excise Act or of opium as defined in the Opium Act for the time being in force in the Province of Delhi, nor shall he act as the agent of any person holding such a license."

This condition shall be numbered III-A in form No. IX [wholesale (in bond) license form], VI-A in form No. X [wholesale (general) license form] and XII-A in form No. XI [retail license form].

The 13th February 1913.

No. 1268-Edn.—In exercise of the powers conferred by section 3(1) of Act VII of 1904, the Ancient Monuments Preservation Act, the Chief Commissioner is pleased to declare that the undermentioned monuments are protected monuments within the meaning of the Act :—

Province.	Name and description of monuments.		Situation (Boundary). North.	South.	East.	West.
Delhi .	Naubat Khana, Diwan-i-Am, Mumtaz Mahal, Rang Mahal, Baithak and Musamman Burj, Diwan-i-Khas, Moti Masjid, Sawan, Bhadon, Shah Burj, Hammam.	With all the surroundings including the gardens, paths, terraces and water-courses.	Iron railing .	Iron railing .	Fort wall .	Iron railing.

No. 1277-Home.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, February 8th, 1913, is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths.			Cause of death.									Infants under one year of age.				
No.	Name of Municipal Town.	Population of 1901.	Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and Chicken-pox.	Males.	Females.	Total.	Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
	Delhi	229,144	86	85	171	93	104	197	.	..	...	125	1	56	...	15	1	34	25	59	45	[illegible]

By order,

G. F. DEMONTMORENCY,

Personal Assistant to the Chief Commissioner.

RAJPUTANA ADMINISTRATION.—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

LOCAL ADMINISTRATION'S ORDERS.

Camp Ajmer, 3rd February 1913.

No. 295-C.-S.—Major J. B. MacGeorge, R.E., Executive Engineer, is granted permission to return to duty before the expiry of the combined leave for 15 months sanctioned in Local Administration's No. 1577-C., dated the 23rd November 1911, in terms of article 223 of the Civil Service Regulations.

H. C. SANDERS,

Secretary in the Public Works Department, Rajputana.

CENTRAL INDIA ADMINISTRATION.—PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

LOCAL ADMINISTRATION'S ORDER.

Indore, the 12th February 1913.

No. 770.—Mr. H. A. Hyde, Assistant Engineer, temporarily transferred from the Central Provinces, assumed charge of the Indore Division, Central India, from Mr. F. J. Tarleton, Assistant Engineer, with effect from the forenoon of 16th January 1913.

W. B. STARKY,
Secretary in the Public Works Department, Central India.

DIOCESAN REGISTRY OFFICE.

NOTICE.

ECCLESIASTICAL.

Calcutta, the 6th February 1913.

The Right Reverend Henry, Bishop of Madras now exercising the jurisdiction and functions appertaining to the See of Calcutta vacant by the resignation of the Bishop thereof has appointed the Reverend Walter Kelly Firminger to officiate as Archdeacon of Calcutta, during the absence on leave of the Venerable Archdeacon Wickins, with effect from the afternoon of the 6th day of February 1913.

H. G. PEARSON,
Registrar.

ROYAL INDIAN MARINE.

NOTIFICATION.

FURLOUGH AND LEAVE.

Bombay, the 3rd February 1913.

No. 5.—The undermentioned officer is permitted to proceed on leave out of India on private affairs under the leave rules contained in paragraph 131, Marine Regulations, India, Volume I, Part II; the specified period to count from the date of being struck off duty, *i.e.*, 4th January 1913.

Engineer W. A. Williams, R. I. M. . . . 12 months.

E. J. C. HORDERN,
for Director, Royal Indian Marine.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 3rd February 1913.

No. 3.—Mr. J. Mackinnon, Assistant Engineer passed the Lower Standard Examination in Hindustani on the 7th January 1913.

W. D. WAGHORN, Major, R.E.,
Officiating Agent, North Western Railway

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Norfolk Regiment, dated at Belgaum, this 3rd day of February 1913.

Number, Rank and Name 8521, Private (Local Serjeant), Thomas George Hardy
Age—30 years 4 months.
Height—5 feet 7 inches.
Colour of—Complexion, fresh, hair, brown, eyes, hazel
Trade—Farm servant
Date of enlistment—13th April 1905.
Place of enlistment—Grantham.
Parish and County in which born—East Dereham, Norfolk.
Date of desertion or absence—24th January 1913.
Place of desertion or absence—Poona
Employed as a clerk in Poona Brigade Office up to date of absence
Under 8 years' service.

W. J. O'B DAUNT, Capt & Adjt,
for Lieut.-Colonel,
Commanding 2nd Battalion, Norfolk Regiment.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Loyal North Lancashire Regiment, dated at Poona, this 3rd day of February 1913.

Number, Rank and Name—9280, Private, Edward Holt
Age—28 years.
Height—5 feet 6 inches.
Colour of—Complexion, fresh, hair, brown, eyes, grey
Trade—Labourer
Date of enlistment—9th March 1908.
Place of enlistment—Preston.
Parish and County in which born—Lytham, Lancashire
Date of desertion or absence—2nd February 1913
Place of desertion or absence—Poona.
Under 5 years' service.

J. H. ANSLEY, Lieut.-Colonel,
Commanding 2nd Battalion, Loyal North Lancashire Regiment.

POSTS AND TELEGRAPHS.

NOTIFICATIONS.

Calcutta, the 6th February 1913

No. 342-Ap. The following promotions are made with effect from the 27th January 1913, *vice* Khan Sahib N M Cama, Postmaster, Lucknow, pay Rs 500-600, retired:—

Mr E F Connor, Postmaster, Delhi, pay Rs 500-600, to be Postmaster, Lucknow, on his own pay and to continue to act as Postmaster, Rangoon, pay Rs 600-800, *vice* D J. Murtrie, on privilege leave;

Mr G W Love, Postmaster, Amritsar, pay Rs 400-500, to be Postmaster, Delhi;

Mr S H Glackan, Postmaster, Ambala, pay Rs 300-400, to be Postmaster, Amritsar;

Mr R J Hogan, Postmaster, Mozaffarpur, pay Rs 200-300, to be Postmaster, Ambala

No. 346-Ap.—The following revised officiating appointments are made with effect from the 27th January 1913, *vice* Mr E F Connor, Postmaster, Lucknow, pay Rs. 500-600, appointed to act as Postmaster, Rangoon:—

Mr N. W Vaughan, Postmaster, Bangalore, pay Rs. 400-500, to act as Postmaster, Lucknow;

Mr. K. Srinivasa Rangachari, Postmaster, Hyderabad (Deccan), pay Rs 300-400, to act as Postmaster, Bangalore,

Mr J. S. Goss, Postmaster, Chittagong, pay Rs. 300-400, to act as Postmaster, Hyderabad (Deccan), on his own pay;

Babu Ranjanvilas Rai Chaudhuri, Postmaster, Gaya, pay Rs 200-300, to act as Postmaster, Chittagong

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

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OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS.

Administration Report of the Jails of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 10*a*. or 10*d*. (2*a*.)

Annual Report of Dispensaries in the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 8*a*. or 8*d*. (2*a*.)

Note on the Stamp returns of the North-West Frontier Province for 1911-12. Foolscap. Paper cover. 5*a*. or 6*d*. (2*a*.)

Revenue Report of the Canals in the North-West Frontier Province for the Triennial 1908-09 to 1910-11. Foolscap. Limp cover. 12*a*. (2*a*.)

Report on the Sanitary Administration of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 5*a*. or 5*d*. (2*a*.)

Report on Vaccination in the North-West Frontier Province for 1911-12. Foolscap. Board. 8*a*. 6*p*. or eight and half pence (2*a*.)

Report on the External Land Trade of the North-West Frontier Province for the year 1911-12. Foolscap. Paper cover. Rs. 2-14 or 3*s*. 10*d*. (3*a*.)

Brief Note on Income Tax Operations in the North-West Frontier for the year 1911-12. Foolscap. Paper cover. 7*a*. or 7*d*. (1*a*.)

Report on the Civil Veterinary Department, North-West Frontier Province, for the year 1911-12. Foolscap. Paper cover. Rs. 1-12 or 1*s*. (2*a*.)

Records of Fort St. George Diary and Consultation Book of 1680-1681 (26th January 1680—10th January 1681). Foolscap. Board. Re. 1 or 1*s*. 6*d*. (4*a*.)

Annual Administration Report of the Public Works Department, North-West Frontier Province, for 1911-12. Re. 1 (2*a*.)

Annual Report of the Post Offices of India for the year 1911-12. Re. 1 (3*a*.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise and Civil Engineering—

Section IX, Railways, 5th Edition. Revised by F. G. Royal Dawson, 1908. Rs. 4-4.

Section V, Manual of Estimating, 7th Edition, 1908. (Reprint.) Rs. 3-12.

Thomason College Calendar for 1908. Rs. 5-2.

Examination question papers of the Thomason College Civil Engineer Class and Upper Subordinate Class Entrance Examination and the 4th grade P. W. Accounts Examination from 1905-1909 published by the Newul Kishore Press, Lucknow. Rs. 1-4.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS

Journal and Proceedings, Vol. VI. Nos 11 12 (Jain Glossary) at Rs 2

Journal and Proceedings, Vol. VII. Nos 1 8 at Rs 2

Memoirs, Vol. III, No. 1. Ramacarita by Sandhyakara Nandi, Edited by Mahamahopadhyaya Haraprasad Shastri at Rs 2

Memoirs, Vol. III, No. 2. An alchemical compilation of the thirteenth century A D by Mr H E Stapleton, B A, at Re 1

Memoirs, Vol. III, No. 3. The Journal of Major James Rennell by Mr T H D LaTouche at Rs 4

Memoirs, Vol. III, No. 4. Lisu (Yawyin) tribes of the Burma China Frontier by Messrs A Rose and Coggin Brown at Rs 3

Memoirs, Vol. IV, No. 1. Sanskrit Tibetan Vocabulary by Alexander Csoma de Koros Edited by Dr E Denison Ross and Satis Chandra Vidyabhusana at Rs 5

BIBLIOTHECA INDICA

Memoirs of Tahmasp. By Lieutenant Colonel D C Phillott at Re 1

Kiranavali. Fasc 1 2 by M M Shib Nath Sarvabhauma at As 10 each

Tattacintamoni Diditi Vivrity, Vol. 1. Fasc 2 5, by Kamakhya Nath Tarkabagis at As 10 each

Tattacintamoni Diditi Vivrity, Vol. 2. Fasc 1 by M M Jadunath Sarvabhauma at As 10 each

Tattacintamoni Diditi Prokas. Fasc 3, 4 by Guru Charan Tarkadarsantirtha at As 10 each

Nyaya Vartika Tatparya Parisudhi. Fasc 1 2, by Vindeshwari Debe and Lakshman Shastri at As 10 each

Mugdhabodh Vayakarane. Fasc 1 3 by Pandit Ajit Nath Nyayaratna and Siva Narain Siromani at As 10 each

Anuman Didhiti Prasarini. Fasc 1 2 by Pandit Prasanna Kumar Tarkanidhi at As 10 each

Avadhan Kalpalata, Vol. I. Fasc 5 Vol Fasc 9 10 by Sarat Chandra Ray Bahadur at Re 1 each

Vidhan Parijat, Vol. 2. Fasc 5 by Pandit Tarapmasanna Vidyaratna at Rs 1 4

Faras Nama of Zabardast Khan by Lieutenant Colonel D C Phillott at Re 1

Faras Nama of Hakimi Khan by Lieutenant Colonel D C Phillott at Re 1

Tirthacintamoni. Fasc 2, 3 by Kamal Krishna Smrititirtha at As 10 each

Surya siddhanta. Fasc 2, by M M Sudhak Divedi at Rs 1 1a

Am[illegible]sh by M M Satis Chandra Vidyabhusana at Rs 2

T[illegible]avartika. Fasc 10 by M M Ganga Nath Jha

[illegible]rukta, Vol. I, by Pandit Hitabrata Samakhanta at Rs 1 4a

[illegible]idiqatu L. Hiqiqat by Major J Stephenson, at Rs 3 8a

Marhamu L. Ilali L. Mudilu, Fasc 2, by Dr E D Ross at Re 1

Akbar Nama, Vol. 3. Fasc 1, by H Beveridge at Rs 1 4a

Maasir-i-Rahimi, Fasc 2, by Maulabi M Hidayet Husain, at Rs 2

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review for August 1912. (Illustrated by 7 plates) Quarto Paper cover Re. 1.

Monthly Weather Review, September 1912. (Illustrated by 7 plates) Quarto Paper cover Re 1

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1912.

Monthly Weather Review, March to July 1912. (Illustrated by 7 plates) Quarto Paper cover. Re 1 per month

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover Re 1

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one plate.) Quarto. Paper cover. 8a.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. 8a.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 18TH JANUARY 1913.

Records of the Geological Survey of India, Volume XLII, Part 4. By Director, Geological Survey of India. Re 1.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 15, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Notice.

The following Government Promissory Notes No. 104664 of the 3½ per cent. loan of 1854-55 for Rs. 700, No. 096878 of the 3½ per cent. loan of 1854-55 for Rs. 700, No. 072614 of the 3½ per cent. loan of 1854-55 for Rs. 1,000, No. 111558 of the 3½ per cent. loan of 1900-01 for Rs. 1,000 and No. 110909 of the 3½ per cent. loan of 1900-01 for Rs. 100 which stood in the names of Babus Lukhynarain Gupta, Benode Lall Sen and [illegible]ur Mohan Nundy, executors to the estate of the late Babu Lukhynarain Dutt, were stolen [illegible] they were stopped. They were presented for renewal at the Public Debt Office, Calcutta, [illegible] or about the middle of September 1912, by one Saroda Prosad Shaw. These notes also bear previous endorsements by Monindralal Shaw and Hari Lal Mukherjee below the forged endorsements of the executors. That up till now neither Saroda Prosad Shaw nor any body on his behalf has presented himself or preferred any claim in respect of the notes. It is therefore notified that if Saroda Prosad Shaw or any body else has any claim with reference to any of the notes, he will communicate with the Public Debt Office, Calcutta, or with the undersigned within one month, failing which the usual steps will be taken for recovering the notes.

Dated this 13th day of January 1913.

R. C. HAZRA,

Attorney-at-Law and Attorney for Lukhynarain Gupta, Benode Lall Sen and Gour Mohan Nundy, executors to the estate of Lukhynarain Dutt deceased.
No. 10, Old Post Office Street, Calcutta.

Lost.

The Government Promissory Note No. 193001 of the 3½ per cent. loan of 1865 for Rs. 1,000 originally standing in the name of Babu Srinath Ray the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of the duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of Advertiser—Babu Srinath Ray,

Residence—Deputy Inspector of Excise, Murhsidabad,
P. O. Khagra.

Lost.

The Government Promissory Note No. 680545 of the 3½ per cent. loan of 1900-01 for Rs. 500 originally standing in the name of Rosic Singha, by whom it was endorsed to the undersigned having been lost, notice is hereby given that the payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Lahore, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

I. J. ENGLES,
Sub-Inspector of Police, Criminal Investigation
Department, Punjab, Lahore.

Lost.

The Government Promissory Notes No. 038862 of the 3½ per cent. loan of 1900-01 for Rs. 500, originally standing in the name of Prosad Das Baral and Brothers; Nos. 033822 to 26—3½ per cent. loan of 1900-01 for Rs. 1,000 each, originally standing in the name of T. G. and W. Sawoo; Nos. 042082 and 83—3½ per cent. loan of 1900-01 for Rs. 1,000 each originally standing in the name of Prosad Das Baral and Brothers and all of them last endorsed to Durga Nath Singha, and Nos. 056463 to 65 of the 3 per cent. loan of 1896-97 for Rs. 500 each and No. 056466 of the 3 per cent. loan of 1896-97 for Rs. 1,000, originally standing in the name of Durga Nath Singha, the proprietor by whom they were never endorsed to any other person having been lost, notice is hereby given that the payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and the application is about to be made for the issue of duplicates in favour of the Executors of the Estate of the proprietor, deceased. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of advertiser—SATIS CHANDRA SIRCAR.
One of the Executors of the Estate of Durga Nath Singha, deceased.
Vill. Beradanga, Post Rajbari,
District Faridpur.

Lost or Stolen.

The upper half of Government Promissory Note No. 138276 of the 3½ per cent. loan of 1900-01 for Rs. 25,000 originally standing in the name of T. Sankaram Tampi, by whom it was never endorsed to any other person, having been lost, stolen or destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the abovenamed security.

M. F. GAUNTLETT,
Comptroller-General.

The 1st February 1913.

Stolen.

[illegible] Promissory Notes Nos. 225554 and 225555 of the 3½ per cent. loan of 1865 for Rs. 500 each, originally standing in the name of Johermull Khemka, the proprietor, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—JOHERMULL KHEMKA.
Residence—No. 154, Harrison Road.

CALCUTTA;
The 15th January 1913.

Estate, T. B. Stoney, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Thomas Butler Stoney who died on 5th March 1912, at Oakfield Park, Raphoe, Donegal, Ireland, Letters of Administration to whose estate have been granted to James Edmund Vallance, Accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 7th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,
Administrator to Estate,
T. B. Stoney, deceased.

CALCUTTA;
The 23rd January 1913.

Estate, Lieut.-Genl. W. Osborn, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late William Osborn, retired Lieutenant-General, who died on 2nd July 1912, at Osborn House, Naggar Kulu, Letters of Administration to whose Estate have been granted to George Roberts Johnston of Messrs. Grindlay & Company, Calcutta, are required to send in the same on or before 8th March next to the said Messrs. Grindlay & Company, Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

G. R. JOHNSTON,
Administrator to E[illegible]
Lieut.-Genl. W. Osborn, de[illegible]

CALCUTTA;
The 25th January 1913.

Lost.

The Government Promissory Notes Nos. 141365 and 141366 of the 3½ per cent. loan of 1854-55 for Rs. 1,000 and Rs. 500 respectively originally standing in the name of Thos. Cook and Son, the proprietors by whom they were never endorsed to any other person, having been lost, stolen or destroyed, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the above-mentioned securities.

Name of Advertisers—THOS. COOK AND SON,
Residence--Calcutta.

Stolen.

The Government Promissory Note No. 170307 of the 3½ per cent. loan of 1865 for Rupees five hundred only originally standing in the name of the Bank of Bengal and last endorsed to Chotabhai Rughnathji Desai, the proprietor by whom it was never endorsed to any other person having been stolen, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Soni Falia,
Bhunsali Falia,
Surat, the 30th January 1913.

CHOTABHAI RUGHNATHJI DESAI.

Lost or Stolen.

The upper half of Government Promissory Note No. 134967 of the 3½ per cent. loan of 1854-55 for Rupees 15,000, originally standing in the name of Lakshmi Bhagavathi, by whom it was never endorsed to any other person, having been lost, stolen, or destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the abovenamed security.

M. F. GAUNTLETT,
Comptroller General.

SUPPLEMENT TO

The Gazette of India.

No. 7.] DELHI, SATURDAY, FEBRUARY 15, 1913.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the Gazette may receive the SUPPLEMENT separately on a payment of five Rupees per annum if delivered in Calcutta, or eight Rupees if sent by Post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law, or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 13th February 1913, based on the Indian Daily Weather Reports of the period.

1. The chief feature of the weather of the week was a series of thunderstorms in the central parts of the country and northeast India. Some precipitation also occurred along the western Himalayas, but over the rest of the country weather was practically dry.

2. *Burma.*—Mergui and Tavoy were the only stations which received rain.

Northeast India, including Orissa.—Thunderstorms occurred in Bihar and Orissa, Lower Bengal and Upper Assam. They were most numerous in Chota Nagpur.

The United Provinces, Central India and the Central Provinces.—There was but little precipitation over the western parts of the division, but in the north and east of the Central Provinces, Central India East and the east of the United Provinces showers were fairly numerous.

Northwest India.—There were local falls in the hills in the north of the division.

The Peninsula.—Nizamabad had a light fall on the 11th.

3. The chief daily falls were as follows :—

February 8th, Dehra Dun 0·48″ and Sutna 0·46″.

„ 10th, Mergui 1·06″, Allahabad 0·65″, Cawnpore 1·90″, Lucknow 0·55″, Jubbulpore 1·46″, Seoni 0·81″ and Pendra 0·50″.

„ 11th, Burdwan 0·35″, Berhampore 0·40″, Sambalpur and Chaibassa each 0·32″, Agra 0·24″, Jubbulpore 0·45″, Pachmarhi 1·00″, Pendra 1·24″ and Raipur 0·78″.

„ 12th, Tezpur 0·71″, Chaibassa 0·40″, Ranchi 1·47″, Hazaribagh 0·73″ Darbhanga and Allahabad each 0·41″, Cawnpore 0·48″, Jhansi 0·34″, Nowgong 0·38″, Sutna 0·35″ and Chanda 0·89″.

4. The rainfall of the week has been more than 20 per cent. in excess in Lower Burma, Chota Nagpur, the United Provinces East, Central India East and the Central Provinces; and has been equal to the normal in Assam, Bihar, Rajputana East and Hyderabad North. It has been more than 20 per cent. in defect in all the remaining divisions, with the exception of the following, where the absence of rain is a normal feature at this time of year :—Upper Burma, Central India West, the Konkan, the Bombay Deccan, Mysore and the Madras Deccan.

The rainfall of the season up to date is more than 20 per cent. in excess in Upper Burma and the Central Provinces East, and differs from the normal by less than 20 per cent. in Lower Burma, Kashmir and Malabar. In the rest of the country it is 20 per cent. or more in defect.

Division.	Rainfall data for week ending on 13th February 1913.			Rainfall data from 29th November 1912 to 13th February 1913.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Seasonal percentage departure from normal. Last week
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·3	—0·3	3·4	9·4	— 6·0	— 64	— 63
Lower Burma	0·3	0·1	+0·2	0·6	0·6	0	0	— 40
Upper Burma	0	0	0	0·6	0·4	+ 0·2	+ 50	+ 50
Assam	0·3	0·3	0	0·8	1·7	— 0·9	— 53	— 64
Bengal	0·1	0·2	— 0·1	0·2	0·7	— 0·5	— 71	— 80
Orissa	0·1	0·2	— 0·1	0·4	1·2	— 0·8	— 67	— 70
Chota Nagpur	1·1	0·4	+0·7	1·2	1·6	— 0·4	— 25	— 92
Bihar	0·2	0·2	0	0·2	0·9	— 0·7	— 78	—100
United Provinces, East	0·8	0·2	+0·6	0·8	1·4	— 0·6	— 43	—100
United Provinces, West	0·2	0·4	—0·2	0·3	2·2	— 1·9	— 86	— 94
Punjab, East and North	0	0·4	—0·4	0·3	2·8	— 2·5	— 89	— 88
Punjab, South-west	0	0·2	—0·2	0	1·3	— 1·3	—100	—100
Kashmir	0·2	0·6	—0·4	5·1	5·9	— 0·8	— 14	— 8
N.-W. Frontier Province	0	0·3	—0·3	0·1	2·0	— 1·9	— 95	— 94
Baluchistan	0·1	0·5	—0·4	2·8	3·5	— 0·7	— 20	—10
Sind	0	0·1	—0·1	0	0·5	— 0·5	—100	—100
Rajputana, West	0	0·1	—0·1	0	0·7	— 0·7	100	—100
Rajputana, East	0·1	0·1	0	0·2	0·7	— 0·5	— 71	— 83
Gujarat	0	0·1	— 0·1	0	0·1	— 0·1	— 10[illegible]	0
Central India, West	0	0	0	0	0·4	— 0·4	100	[illegible]00
Central India, East	0·9	0·3	+0·6	1·3	1·7	— 0·4	— 21	[illegible]
Berar	0	0·1	— 0·1	0	1·1	— 1·1	— 100	—100
Central Provinces, West	0·6	0·2	+ 0·4	0·7	1·2	— 0·5	— 42	— 90
Central Provinces, East	1·5	0·3	+1·2	1·8	1·2	— 0·6	+ 50	— 67
Konkan	0	0	0	0	0·2	— 0·2	—100	—100
Bombay Deccan	0	0	0	0	0·1	— 0·1	—100	—100
Hyderabad, North	0·1	0·1	0	0·1	0·4	— 0·3	— 75	—100
Hyderabad, South	0	0·1	—0·1	0	0·4	— 0·4	—100	—100
Mysore	0	0	0	0	0·9	— 0·9	—100	—100
Malabar	0	0·1	—0·1	1·9	2·1	— 0·2	— 10	— 5
Madras, South-east	0	0·2	—0·2	2·7	6·5	— 3·8	— 58	— 57
Madras Deccan	0	0	0	0	0·9	— 0·9	—100	—100
Madras Coast, North	0	0·2	—0·2	0	2·3	— 2·3	—100	—100

G. C. SIMPSON,
for *Director General of Observatories.*

Dated 13th February 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 8th February 1913.

Burma.—Light rain fell in two districts of Upper Burma. Threshing and winnowing of winter rice are nearly completed Agricultural operations for spring and summer rice and miscellaneous crops are proceeding. Standing crops are generally doing well. The price of unhusked rice has risen slightly at Rangoon.

Assam.—The week has been dry in Jorhat, Dibrugarh and Shillong where slight rain fell. Ploughing of land for early rice is going on in the Assam Valley and that for broadcast winter rice has commenced in Sylhet. Plucking of cotton is finished and the outturn is estimated at three-fourths of the normal. Gathering of mustard and crushing of sugarcane are still proceeding. Pruning of tea is still in progress. Fodder is insufficient in three districts and water is insufficient in the Khasi and Jaintia Hills. Cattle disease is reported from Sylhet, Sibsagar and Manipur. The average price of common rice has risen by about one per cent.

Bengal.—No rain fell except some light showers in parts of Khulna and Darjeeling. Harvesting of spring crops continues. Prospects of standing spring crops are good. Transplantation of summer rice and pressing of sugarcane are in progress. Preparation of fields for autumn crops is going on. The average price of common rice has risen by about 1·4 per cent compared with that of the previous week. Cattle disease is reported from places in Murshidabad, Khulna, Malda, Mymensingh and Noakhali.

Bihar and Orissa.—Light rain fell in the Patna, Gaya, Saran and Hazaribagh districts. There was no rain in the remaining districts of the Province. Pressing of sugarcane is going on. Preparation of lands for the next season's crops has commenced in some districts. The condition of standing spring crops and vegetables is good. The average price of common rice has fallen slightly in Bihar and has risen slightly in Behar and Chota Nagpur. The condition of cattle is on the whole good. The supply of fodder and water is sufficient throughout the Province. Prospects of standing crops in the Feudatory States of Orissa are on the whole good.

United Provinces.—With the exception of light showers in Dehra Dun, Jhansi, Rampur and Tehri, the week was rainless. Rain is urgently required in almost all the Himalayan, Western Submontane, Upper Doab, Central Doab, North, Central and Central Submontane districts and in Gonda, Rampur and the uplands of Mirzapur. Standing crops are deteriorating in the Western Submontane districts. Slight damage by frost is reported chiefly to *arhar* and mustard from fifteen other districts. The condition of standing crops is otherwise good. Crops are ripening. Fodder and water are sufficient. In Mirzapur there are 1,827 persons on test works and 11,690 on ordinary canal works and water works, while in the Chakia district of the Benares States there are 5,334 on regular works and 2,512 on gratuitous relief Cattle disease is still widespread in Bundelkhand and sporadic in fifteen other districts. A general rise in prices has taken place in the north and west of the Province. Elsewhere prices are fluctuating with an upward tendency. Since the close of the week rain has been received over a widespread area.

Punjab—Light rain has fallen in most districts. More rain is urgently wanted. Pressing of sugarcane and harvesting of *toria* continue with outturn average to good. The condition of irrigated spring crops is generally average to good but unirrigated crops are in many districts withering for want of rain. Sowings of extra spring crops continue. Cattle are generally healthy, but fodder is becoming scarce. Prices show an upward tendency.

North-West Frontier Province.—No rain fell with the exception of insufficient showers in the Hazara and Peshawar districts. Rain is badly wanted throughout the Province. The weather is cool and at times cloudy. The condition of standing crops is generally fair on irrigated but poor on unirrigated areas. Pressing of sugarcane continues with outturn normal. Planting of sugarcane is in progress in Bannu. The condition of cattle is generally good. Fodder and water are scarce in Dera Ismail Khan. Elsewhere they are generally sufficient. Prices are high and rising.

Jammu.—There was slight rain during the week. Prices are fluctuating. Wheat sells from 9 to 16 and maize from 12 to 25 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in the Raisi tahsil. Fodder is insufficient.

Kashmir.—It rained twice during the week. Spring crops are in good condition. Prices are unchanged. Cattle disease prevails in some villages of the Kulgam tahsil and in Doru Niabat. Fodder is average.

Rajputana.—The weather was cloudy and cold. Slight rain fell in Haraoti and in the Ajmer district. Rain is badly wanted in some places in the eastern States. Spring crops are being irrigated and are doing well. Prospects are generally fair. Cattle disease is reported in a few places. Fodder and water are sufficient. Prices are generally high and stationary.

Central India.—There was light rainfall from thunderstorms in Bhopal and Bundelkhand. Rain is needed for spring crops in Gwalior. The weather continues to be cloudy and warm. Outturn of spring crops is expected to be excellent. Cattle disease is reported in parts of Gwalior, Bhopal and Bundelkhand. The fodder supply is ample. Prices are normal in Bhopal, above normal in Baghelkhand and steady elsewhere.

Central Provinces.—The sky has been overcast and rain is reported from fifteen districts but only in two districts—Mandla which received 2·24 and Jubbulpore 1·61 inches—did it exceed one inch. No damage to crops has yet been reported. Harvesting of linseed and pulses has generally begun, while in Wardha and Bhandara harvesting of wheat has also begun. Prospects of spring crops are generally good. The supply of fodder and water is adequate but fodder is getting scarce and dear in Saugor, Wardha, Akola and Amraoti. The price of *juar* rose by 2½ seers per rupee in Chhindwara. Variations are unimportant elsewhere.

Feudatory States.—There was slight rainfall in three of the States. The condition of spring crops is generally satisfactory. The only change in prices is a sharp rise in Kanker of 3 seers per rupee in rice.

Bombay.—Standing crops are generally in good condition except for slight damage by insects in parts of Dharwar. Crops are withering in parts of West Khandesh and Ahmednagar. Harvesting of spring crops is in progress in parts of the Deccan, the Karnatak, Baroda, Rewa Kantha and Kolhapur. Cotton picking continues in parts of Sind, Gujarat, the Karnatak, Kathiawar, Cutch and Rewa Kantha. The fodder supply is deficient in Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. The condition of stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of Ahmedabad, West Khandesh, Ahmednagar and Bijapur. Prices are high but steady. The public health is generally good. Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows:—Distress is not yet severe in Ahmednagar. It will probably increase on completion of the spring harvest. There is no wandering or emaciation. Emigration continues. People on relief are generally in good condition. The public health is good. Land revenue suspensions have been granted and *takavi* advanced freely for fodder. Government grass is being sold to needy cultivators at low rates. Measures for the improvement of the water supply are in progress. Charitable funds are being utilized for cattle kitchens and for the grant of clothing to dole recipients. The numbers on gratuitous relief for the week ending 8th February were:—Ahmednagar 15,445, Poona and Sholapur 1,381. Total 16,826.

Hyderabad.—No rain fell during the week. The spring crop is being harvested in many parts and its condition is generally fair to good except in parts of the Aurangabad, Bir and Usmanabad districts. Picking of spring cotton has commenced in the Raichur district but the crop is not so good as was at first estimated. Castor seed pickings continue. Other oilseed crops are expected to be light this year. Spring crops have sustained some damage from insects in parts of the Karimnagar district. Late rice sowings continue. Fodder is being imported into affected talukas of the Aurangabad and Bir districts. Suspensions of revenue have been granted. Distribution of *takavi* continues. Ordinary public works have been increased. Cattle disease prevails in 8 talukas. Fodder scarcity is felt in 15 and water scarcity in 9. Prices of food grains continue high and steady and are the same as reported last week.

Mysore.—Prices of food grains are generally steady. Markets are well supplied. Standing crops are in good condition. Harvesting operations are in progress and the outturn is fair. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Picking of coffee and threshing of rice continue. Prices of food grains have fallen slightly. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—There was light rain in Nellore and none elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in ports. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are falling.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	Preceding week (revised).			Present week.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
British Provinces.							
Bombay	...	...	...	...	15,445	15,445	...

E. D. MACLAGAN,
Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF JANUARY 1913 OF:

RICE
WHEAT AND FLOUR
BARLEY
JAWAR
BAJRA
RAGI
KANGNI
MAIZE
GRAM

ARHAR DÁL
OATS
COTTON SEED
LINSEED
MUSTARD AND RAPESEED
SESAMUM (*Til* or *jinjili*)
GHI
SUGAR, RAW (*Gúr*)
SALT

TOBACCO
TURMERIC
GRASS AND STRAW
JAWAR STALKS
BHUSA (WHITE)
BRAN
SHEEP AND BULLOCKS
KEROSENE OIL

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY

Districts	Rice unhusked 1913	Rice unhusked 1912	Rice husked 1913	Rice husked 1912	Wheat 1913	Wheat 1912	Flour (wheat) 1913	Flour (wheat) 1912	Barley 1913	Barley 1912	Jawar 1913	Jawar 1912	Bajra 1913	Bajra 1912	Ragi 1913
Burma*—															
Tenasserim—															
Mergui †		...	.	51 61		.	...			.	...			...	...
Tavoy	...	...	33 86	36 78		..						...	..	..	...
Moulmein and Amherst			45 71	42 95	55 65	55 65	.			..	...		.	.	.
Pegu (deltaic)—															
Rangoon		..	47 76	48 12	51 2	38 79	...			..			...	...	
Maubin			40	51 61	.	...									...
Bassein		.	43 84	52 03	...	...				...	...	...	...	.	...
Pegu (inland)—															
Henzada	.		38 1	55 17	67 37	56 14	.			..	...		..	..	...
Toungoo		...	40		...		...			..		...		...	...
Upper Burma—															
Mandalay		..	40 25	43 24	45 07	38 79					22 38	22 38	.	...	..
Pakokku	...	...	48 85	48·85			..		..	...			...	...	...
Arakan—															
Akyab	...			...			.	...	..	.	...	...	.	...	...
Assam*—															
Surma—															
Balaganj (Sylhet)	18 75	20	33 75	35						.	.			...	
Brahmaputra—															
Goalpara	20	15	32 5	32 5	..					.	...	...	..	...	...
Gauhati	13 75	15	35	32 5		42 5	..				...	...		...	..
Bengal*—															
Eastern—															
Chittagong	22 5	...	42 5	36 25			...	...			..	...	..	...	...
Dacca		..	44 37	38 12	50	37 5	...	.	..	..	..	.	..	...	...
Deltaic—															
Calcutta	...	...	50	46 25	37 5	38 75	..	..	26 25	25 75	32 5	32 5	32 5	26 25	...
Western—															
Burdwan	..	...	44 37	42 5	...		..		...	...			..	...	
Midnapur		...	38 75	36 25		..	...	...	.	...	.	...	...	...	...
Northern—															
Pabna	28 75	20	43 75	32 5		..			.			...	...	...	...
Rangpur	22 5	17 5	45	36 25	40	42 5						...	...	.	...
Bihar and Orissa*—															
Bihar, north—															
Bhágalpur	.		39 37	35	39 37	31 25			21 69	21 25		..	..	...	...
Muzaffarpur	...		50	40	36 25	30 78	.		25	20 94	..		.	...	.
Bihar, south—															
Patna	...		40	28 75	30 78	25	...		25	15 62		21·25	.	20	...
Orissa—															
Cuttack		...	36 82	33 12	38 07	33 75	..				...	...	...	...	...
United Provinces—															
(a) AGRA—															
Eastern—															
Benares	24 17	18 85	49 48	42 4	31 67	30 36	38 33	38 50	27 5	22 24	...	...	27 13	.	...
Central—															
Cawnpore	20 and 25	21 22	40 and 50	43 23	33 75	32 66	40	36 35	25	25	21·87	20	26·25	25 78	...
Jhánsi			50 78	48 12	35 62	33 12			22·92	22 34	22·5	24·60	27·10	26 09	...
Western—															
Meerut		...	53 28	47 03	32 03	30 78	38 12	34 81	25 78	25 31	23 59	..	25 78	24 22	...
Agra	53 33	47 03	57 24	53 33	34 79	31·08	43 54	39 53	25	25 78	24 27	23 54	25 78	29 70	...
Submontane, west—															
Shahjahánpur	25	20·62	60	.	32 03	28·75	35 31	...	24·06	22 5	22 5	20	22·81	23·12	...
(b) OUDH—															
Southern—															
Lucknow	...		44 43	42 08	35·31	31 98	40	39 06	23·54	22·86	20	21·04	21 61	25	...
Northern—															
Fyzabad	21 25	20 94	45·62	44 37	32·34	30	...		24 37	20·04	19·37	...	25·04	...	...

* The figures under "Rice, husked" represent the prices of common rice

† Not reported yet

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	
															Burma—
															Tenasserim—
...	...	...	...	...	..				...	...	...	...	...	..	Mergui
...	...	...	61·54	57·14	...		...	.	...	..	...		...	...	Tavoy
...	...	...	40·76	40·76	50	50	...		..	...	...		...	...	Moulmein and Amherst
															Pegu (deltaic)—
...	...	..	37 21	38·79	48 12	45·71			...	...	.	...	...	...	Rangoon
...	..	...	51·61	50	51 61	51·61			.	...	...	...		...	Maubin
...	...	..	47 06	45·71	.		.		...	...	.	..	...		Bassein
															Pegu (inland)—
...	...	...	49·61	40	52 46	54 21	...	.	...	...	...	..	..	...	Henzada
...	...	...	.		...		...	..		...		...		.	Toungoo
															Upper Burma—
...	19 63	..	30·05	30 62	51 61	45 07	55 65	58 18	...	.	.	...		.	Mandalay
...	...	...	34·41	50							...	...		...	Pakokku
															Arakan—
..	...	...	44·44	44·14	57·11	57 14			...	...	...	..	...	..	Akyab
															Assam*—
															Surma—
...	.	..	...	...	55	..	.			...	..	...	.	.	Balaganj (Sylhet)
															Brahmaputra—
..	..	...	...	...	..	..	..		145	105	...	...	53 75	55	Goálpara
...	..	..		.	.	12 5			...	80	.	90	62 5	60	Gauhati
															Bengal*—
															Eastern—
...	..	.			56 25	50	.		...	...	100	.	65	65	Chittagong
...	...	...	.		15	15			...	..	..	...	80	...	Dacca
															Deltaic—
...	27·5	32·5	30	27 5	40	38 75	25	27 5	...	..	57·5	72 5	70	60	Calcutta
															Western—
...	...	...	30	30	38 75	38 75	...	...	..	...	...	.	58 12 to 68 75	70	Burdwan
...	...	..	...	.		...	...		...	...	55	95	62·5 to 75	70 and 77 5	Midnapur
															Northern—
...	...	.		..				.	...	...	...	...	65	...	Pabna
..	...	...	...		35	35		...	...	...	...		70	65	Rangpur
															Bihar and Orissa*—
															Bihar, north—
...	20 94	21·25	26·25	21·37	45	37 5	26 25	21 25	...	...	72 5	90	52 5 and 62 5	57 5 and 60	Bhagalpur
15·04	23·44	19·06	26·56	22 19	36 25	36·25	30 78	19 06	...	...	...	...	...	...	Muzaffarpur
															Bihar, south—
10·50	22 5	18·12	27·5	18·12	33 28	30	23 75	20	...	...	50	92·5	57 5	60	Patna
															Orissa—
...	...	...	38 07	33·75	50 78	33 75	35 62	27 66	...	...	..	...	76·15	67·5	Cuttack
															United Provinces
															(a) AGRA—
															Eastern—
...	22·03	...	23 85	20·78	33 33	30 36	...	..	...	...	...	86·25	55·78	50·68	Benares
															Central—
...	20	21·04	23 75 and 25	21 61	33 75	27 55	...		20	23 54	...	80	58 59 and 60 47	64·01	Cawnpore
...	...	21·87	22 92	22·66	...	..	...	...	...	25	...	...	..	...	Jhansi
															Western—
...	21·72	22·81	23·59	22·81	30 78	30 78	25	25	...	...	57·19	...	...	...	Meerut
...	22·24	...	22·24	21·04	34·79	34 79	42 08	...	22 86	28·54	80	...	61·56	50 27	Agra
															Submontane, west—
...	...	18 75	23·44	19·37	30	23 75	..	30	20	20	66 25	...	57·19	...	Shahjahánpur
															(b) OUDH—
															Southern—
...	16 67	20	21·61	21·04	...	...	...	..	...	...	57 13	72 71	61·51	69·58	Lucknow
															Northern—
..	19 06	20	20	18·28	34 37	30	...	...	...	...	...	...	...	...	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*continued*

Districts	Sesamum (*Til* or *jinjili*)		Ghi		Sugar, raw (*Gur*)		Salt		Tobacco leaf		Turmeric		Grass	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912
Burma—														
Tenasserim—														
Mergui *	...	...	...	581·82	...	...	...	16·93	...	...	...	...	...	...
Tavoy	...	...	581·82	581·82	...	...	20·51	20·51	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	400	...	...	16·89	18·77	...	...	...	...	...	...
Pegu (deltaic)—														
Rangoon	...	...	581·82	533·33	...	...	18·55	18·29	...	...	...	...	...	...
Maubin	...	...	581·82	533·33	...	...	22·86	21·77	...	...	...	...	...	...
Bassein	...	...	492·31	492·31	...	...	22·86	22·86	...	...	...	...	...	...
Pegu (inland)—														
Henzada	...	...	492·31	533·33	...	...	21·84	22·86	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	24·81	24·81	...	...	...	...	...	...
Upper Burma—														
Mandalay	...	...	533·33	457·14	...	...	22·61	21·48	...	...	...	...	...	...
Pakókku	...	...	711·11	711·11	...	...	22·54	22·54	...	...	...	...	...	...
Arakan—														
Akyab	...	...	533·33	492·31	...	...	30·77	30·77	...	...	...	...	...	...
Assam—														
Surma—														
Balaganj (Sylhet)	...	...	550	485	60	65	18·12 and 20·62	20 and 20·62	...	...	...	...	...	..
Brahmaputra—														
Goálpára	...	...	512·5	440	62·5	60	21·25	18·75	...	...	...	...	...	...
Gauhati	...	...	510	510	65	57·5	22·5 and 25	25 and 27·5	...	...	...	...	...	...
Bengal—														
Eastern—														
Chittagong	...	...	480	500	70	65	17·5	17·5	...	...	...	...	...	...
Dacca	...	...	500	500	70	73·75	20	22·5	...	...	...	...	...	...
Deltaic—														
Calcutta	70	67·5	490	480	47·5	50	18·75	18·12	67·5	66·25	...	...	12·5	12·5
Western—														
Bardwan	...	...	530	450	42·5	60	18·75	17·5	...	...	...	...	...	...
Midnapur	...	...	500 to 550	440 to 520	60	95	20	17·5	100 to 110	85 and 95	...	...	...	...
Northern—														
Pabna	...	...	550	...	40	53·12	21·25 and 21·87	20	...	...	...	...	...	...
Rangpur	...	...	500	500	65	65	22·5	22·5	...	...	...	...	...	...
Bihar and Orissa—														
[illegible]r, north—														
Bhágalpur	80	...	475	480	46·25	47·5	20	19·37	150	80	...	...	...	...
Muzaffarpur	...	...	492·31	457·5	36·25	33·28	20·94	20	266·56	160	...	...	...	...
Bihar, south—														
Patna	56·25	55	430	410	35	42·5	20·62	20·62	20	20	...	...	...	...
Orissa—														
Cuttack	70·15	70	487·5	431·25	50	53·33	15·62	18·12	91·41	101·87	...	...	5	5
United Provinces—														
(a) Agra—														
Eastern—														
Benares	63·75	73·33	533·33	478·96	44·01	45·21	23·7	22·24	...	...	...	...	...	...
Central—														
Cawnpore	86·87	100	520	412·92	45 and 50	50	7·19 and 17·5	17·76	120	75	80	105	...	...
Jhánsi	59·37	62·66	474·06	375·52	50	61·56	20·31	20	290·94	...	...	...	4·06	5
Western—														
Meerut	72·97	...	501·87	441·41	42·19	47·03	17·34	17·66	...	...	...	...	...	...
Agra	...	...	495·21	441·35	57·13	57·13	18·18	17·4	110	90	130	130	...	7·24
Submontane, west—														
Shahjahánpur	75	...	490	420	40 and 50	...	20	20	180	...	120 and 130	120 and 140	...	...
(b) Oudh—														
Southern—														
Lucknow	66·67	80	515	435	40	44·43	20·94	21·04	...	...	115	115	5	3·75
Northern—														
Fyzabad	...	...	490	440	30	42·5	30·47	20·94	...	...	...	...	...	...

* Not reported yet.

(The figures state prices in rupees per ten maunds)

Straw 1913	Straw 1912	Jawar stalks 1913	Jawar stalks 1912	Bhusa (white) 1913	Bhusa (white) 1912	Bran 1913	Bran 1912	Sheep, per score 1913	Sheep, per score 1912	Plough bullocks, per pair 1913	Plough bullocks, per pair 1912	Kerosene oil, per tin 1913	Kerosene oil, per tin 1912	Districts
														Burma—
														Tenasserim—
...	...	.					10·34					...	3·5	Mergui
...						11·43	11·43	.				2		Tavoy
...	..					11·9	11·8[illegible]			...		2	2	Moulmein and Amherst
														Pegu (deltaic)—
...	...			...					.			1·75	1·75	Rangoon
														Maubin
.	.		..			11·43	11·43				.	1·75	1·62	Bassein
														Pegu (inland)—
...			...										1·62	Henzada
...	.		.								..	1·94	1·94	Toungoo
														Upper Burma—
...	.					30·92	28·83				.	.	.	Mandalay
...												2	1·81	Pakôkku
														Arakan—
...	..									..		2·25	2·25	Akyab
														Assam—
														Surma—
..	..					.		...		...		1·93	1·79	Balaganj (Sylhet)
														Brahmaputra—
.			...							...		2·06	2·12	Goálpara
...		..			.				...		...	2·5	2·37	Gauhati
														Bengal—
														Eastern—
	...		.									1·81	1·81	Chittagong
.					..			...	...			2·09	1·87	Dacca
														Deltaic—
8·75	8·75	.				23·75	22·5				...	2·02	1·72	Calcutta
														Western—
4·37	3·75					23·12	[illegible] 25	.			..	2	1·81	Bardwan
4·75	5·62					.					...	2	1·94	Midnapur
														Northern—
		...									.	2·06	1·87	Pabna
...	..									..		2·31	2·31	Rangpur
														Bihar and Orissa—
														Bihar, north—
..				.								2	1·81	Bhágalpur
	.			6·72	5	15·94	15·94				...	2·03	1·87	Muzaffarpur
														Bihar, south—
..	.			7·5	5·62	20	17·5					2	1·87	Patna
														Orissa—
5·62	5·62		.	..		6·25	6·25		.			2·06	1·81	Cuttack
														United Provinces
														(a) AGRA—
														Eastern—
...	...	..	...	7·97		25·83	22·19		...	...	.	2·75	2·75	Benares
														Central—
...	...			5·62		17·5	18·18	40 and 50	75	..	...	2·28	1·87	Cawnpore
...	.	.		...					...		.	2·22	1·97	Jhansi
														Western—
...		...	..	6·56		21·72	20			...	...	...	..	Meerut
6·67	8·25	5	6·67	6·67		24·22	21·04			80	80	2·37	2·06	Agra
														Submontane, west—
...	..			6·87	...	30·62	30	60 and 65	60 and 65	60 and 80	40 and 60	2·37	2·12	Shahjahánpur
														(b) OUDH—
														Southern—
...	...	...	...	6·25		21·25	18·75	40	40	...		2·36	..	Lucknow
														Northern—
...	...	...	...	6·87		..		...	...	45	35	2	1·75	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*continued*.

Districts	Rice unhusked 1913	Rice unhusked 1912	Rice husked 1913	Rice husked 1912	Wheat 1913	Wheat 1912	Flour (wheat) 1913	Flour (wheat) 1912	Barley 1913	Barley 1912	Jawar 1913	Jawar 1912	Bajra 1913	Bajra 1912	Ragi 1913
Rajputana—															
Eastern—															
Ajmer†		20 67		..		36 72				29 74		27 6	...	33 33	...
Punjab—															
Southern—															
Ferozpur		20		53 28	32 03	28 59	35 62	33 28	23 59	22 19	22 19	26 72	...	30 78	...
Central—															
Lahore	29 69	33 28	48 28	50	36 25	31 87	40 94	36 25	27 5	26 56	22 19		30 16	30	...
South-eastern—															
Delhi	30	30	60	60	35	32 03	39 06	39 37	25	25 62	22 19	25·62	26 56	27 5	...
Submontane—															
Amritsar	30 62	29 69	50	50	31 25	28 75	33 91	33 12	.		23 44	25 78	...	...	...
Northern—															
Rawalpindi			56 25	56 25	36 87	32 5	38 75	35 62	25	25		...	..	28·12	...
Western—															
Lyallpur			50	50	32 5	30 62	35 62	34 37	23 75	25 62	...		...	26 25	...
Multan	27 5	25 62	50·62	40	36 09	33 75	40	38 12	27 81	25 62	...	28 12	31 25	28 44	...
N.-W. Frontier Province—															
Peshâwar		23 12	61 51	49 22	38 28	32 81	42 34	36 15	23 59	25 57	25 57	25 57	29 74	30 73	...
Dera Ismail Khan					37 34	30 17		.	...		22 81			...	...
Sind and Baluchistan—															
Karâchi		..	51 25	53 75	38 44	35	.			32 81	28 91	33 12	33 75	35 16	...
Shikarpur		24 69	59 84	55	36 56	33 91	..		30	30 16	37 5			35 31	..
Quetta	.	..	..		40 to 43 12	38 12 to 41 09	62 5	65	35 62	29 69	33 75	30		...	
Bombay—															
Deccan and Karnatak—															
Dharwar		.									24 69			..	...
Sholapur	...					36 3	.				29 27	25 42	29 27	32·66	.
Poona	..		55 88	57 5				...	...	...	33 33		36 46	41·67	...
Khandesh and N.-P. Deccan—															
Ahmadnagar		..	64 17	56 46	42 55		...	...			35 16	26 67	35 31	35 62	...
Dhulia	..	...		.		38 41					30 94	27·19	...	35 21	..
Gujarat—															
Surat	.					39 64	.	..	..		40 36	33 85	36 77	40 36	..
Ahmadabad	...	.	48 75	60	40	36 25	.	.	30	28 75	31 25	28 75	31 25	33·12	...
Central Provinces*—															
Western—															
Nagpur	..	..	42 25	36 5	35 37	29 37	47	40		..	30 37	26 12		...	...
Central—															
Jubbulpore	...	...	36 37*	33 37	36·37	29·62	44 5	38 12	...		26 62	...	.	...	.
Eastern—															
Raipur		...	38	35	32	29 5	44 5	40			..		.		...
Berar—															
Akola	..	...	43 5	37 75	39 75	30 75	.	...			22 5	23 25			...
Amrâoti	..	...	44 75	30	35 75	34				.	23 75	23 75	.	..	...
Madras—															
South, central—															
Coimbatore	.					..			..		32 9	37·6	29 3	34·2	...
Salem		.	.	.		..					...	...	...	.	32 2
Central—															
Bellary	..			..	..			...			20 9	27	.	..	...
Cuddapah	43	37			...						32 8	34 1	30·5	31 7	...
Karnul		...	...		.	...					..	.	..	...	...
East Coast, central—															
Nellore	...	...		...	..	...	..		...	...	..	.	..	...	20 1
East Coast, south—															
Madras	30	30 1	56 3	50 8	..		..		...		.	...	..	...	...
Tanjore	35 2	33 3	55 9	52 0	..	...	...		...	...	.	...	...	..	..
Trichinopoly		...	...	...	...	...	..			...	...	...	..	..	29 6
Southern—															
Madura	...	..	...	...	...	...	...	...	...	...	30 1	40·6	40·2	45	...
Mysore—															
Mysore	24	20	54	56	68	49	55 99	44 01	...	...	28	28	...	...	28
Bangalore	32	24	70	60	64	52	70·10	67 76	...	...	...	...	...	...	30

* The figures under "Rice, husked" represent the prices of cleaned rice.

† Not reported yet.

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dál		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	
															Rajputana—
															Eastern—
...	...	30·78	...	25·31	...	...	...	61·56	...	...	...	145·42	...	...	Ajmer
															Punjab—
															Southern—
...	...	20	23·91	21·09	...	...	...	...	26·72	32·03	...	...	...	...	Ferozpur
															Central—
...	24·22	25	26·56	23·44	36·25	36·25	30·78	33·28	25	29·37	69·06	84·37	57·19	53·12	Lahore
															South-eastern—
...	22·5	23·75	23·44	21·87	35	33·28	...	...	24·69	30	100	100	60	60	Delhi
															Submontane—
...	21·56	22·19	25·62	22·66	...	...	...	...	25	28·75	...	...	60	57·5	Amritsar
															Northern—
...	24·37	25	28·12	23·12	...	...	...	...	...	...	...	70	...	56·25	Ráwalpindi
															Western—
...	20·62	21·25	26·25	23·[illegible]	...	...	...	...	23·12	28·13	...	...	...	...	Lyallpur
...	22·5	24·37	27·19	25	...	...	...	...	22·81	28·12	...	...	50	...	Multan
															N.-W. Frontier Province—
...	26·77	26·77	28·96	25·1	36·35	34·95	...	...	...	...	...	88·85	...	...	Peshawar
...	...	...	30·94	19·69	...	...	...	...	...	...	...	...	36·87	...	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	28·91	26·56	...	...	...	...	...	29·06	...	...	...	...	Karáchi
...	...	...	32·19	26·25	..	36·25	..	..	28·12	30·62	...	...	...	56·25	Shikarpur
...	30·62	35	...	...	61·25	61·25	37·5	41·87	...	...	...	...	...	...	Quetta
															Bombay—
															Deccan and Karnatak—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	81·41	...	...	Sholapur
...	...	...	...	27·5	...	...	...	...	..	25·68	...	...	...	...	Poona
															Khandesh and N.-E. Deccan—
...	...	...	30·16	25·52	44·06	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	32·4	29·79	...	...	...	...	...	25	...	...	...	...	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	30	32·5	42·5	36·25	...	...	30	29·37	...	...	...	...	Ahmadabad
															Central Provinces—
															Western—
...	...	...	32·62	25·12	36·75	28·62	...	...	22·5	22·5	...	...	...	...	Nagpur
															Central—
...	...	...	26·62	23·5	36·37	36·37	40	50	22·25	20	50	72·75	...	38·12	Jubbulpore
															Eastern—
...	...	...	32	20	34	26	...	...	...	...	...	...	...	...	Raipur
															Berar—
...	...	...	32·25	26	41·5	30	...	...	20	20	64·75	...	...	...	Akola
...	...	...	25	25	34·12	23·75	...	...	20·62	20	76·87	92	...	...	Amráoti
															Madras—
															South, central—
...	...	...	58·8	46·8	...	...	...	...	38·5	36·8	...	...	...	...	Coimbatore
32·2	...	...	...	...	34·9	37·7	...	...	...	...	...	...	...	...	Salem
															Central—
...	...	...	46·2	36·9	...	25·2	...	...	23·1	31·3	...	...	...	...	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Karnul
															East Coast, central—
29·8	...	...	...	...	34·1	30·6	...	...	...	...	...	...	...	...	Nellore
															East Coast, south—
...	...	...	37·1	32·3	...	...	46·7	48·1	32·4	30·8	...	...	...	...	Madras
...	...	...	...	...	...	...		...	...	...	...	...	...	...	Tanjore
24	...	...	...	...	...	...	50·9	57·8	...	...	...	...	...	...	Trichinopoly
															Southern—
...	...	...	...	...	34	31·7	...	...	..	...	...	...	...	...	Madura
															Mysore—
28	...	...	25	22	56	44	68·59	68·59	...	...	...	...	...	...	Mysore
23	...	...	28	25	60	50	...	...	...	...	...	...	...	...	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF JANUARY—*a*

Districts	Sesamum (*Til* or *Jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912
Rajputana—														
Eastern—														
Ajmer (*a*)	...	94·06	...	426·67	...	61·56	...	...	...	...	...	...	...	16·09
Punjab—														
Southern—														
Ferozpur	...	...	510	445	53·23	57·19	16·72	16·72	80	88·91	133·28	160	...	...
Central—														
Lahore	80	88·75	533·12	470	50	59·37	14·84	14·84	66·25	80	145·47	123·12	...	20
South-eastern—														
Delhi	80	88·75	550	475	40	50	17·5	17·34	80	80	120	150	11·41	15·94
Submontane—														
Amritsar	80	80	500	460	47·03	61·56	14·37	14·37	...	...	110	122·5	...	...
Northern—														
Ráwalpindi	...	...	530	430	38.75	50	13·75	13·75	...	100	...	150	...	12·5
Western—														
Lyallpur	...	...	505	430	41·25	55	15	15	80	80	...	...	10	8·75
Multan	75·62	78·44	533·75	450	43·44	49·37	15·31	15·31	...	82·5	...	...	...	...
N.-W. Frontier Province—														
Peshâwar	...	76·2	474·06	433·91	40·22	58·7	15·57	15·36	114·27	64·63	...	152·34	...	...
Dera Ismael Khan	...	...	...	...	46·51	...	14·84	...	...	...	...	...	...	...
Sind and Baluchistan—														
Karáchi	...	...	570	482·5	...	103·12	...	...	...	...	...	...	...	...
Shikarpur	...	...	570	459·37	...	53·75	...	...	43·75	...	...	...	...	...
Quetta	...	...	522·5 to 597·5	460 to 530	...	...	...	...	...	...	...	...	...	...
Bombay—														
Deccan and Karnatak—														
Dharwar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	...	60·16	69·01	...	...	...	...	...	...	...	...
Poona	...	...	526·30	456·15	65·78	...	...	...	192·97	171·93	85·99	...	...	...
Khandesh and N.-E. Deccan—														
Ahmadnagar	...	...	491·67	416·67	..	80	...	...	...	...	...	...	...	...
Dhulia	...	77·66	...	...	...	...	...	...	...	...	...	...	...	...
Gujarat—														
Surat	...	83·59	540·52	481·09	...	...	...	...	...	...	...	...	...	...
Ahmadabad	...	...	540	430	...	...	...	...	...	...	...	...	...	...
Central Provinces—														
Western—														
Nagpur	91·12	82	633·37	500	...	...	23·37	23·37	100	100	160	120	10	7·5
Central—														
Jubbulpore	66·62	57·12	520	400	...	...	22·25	23·5	114·25	90	123·12	128	5·75	6·62
Eastern—														
Raipur	...	...	400	430	...	...	20·5	20·5	150	140	110	120	...	...
Berar—														
Akola	76·25	76·25	505	385·75	...	...	20	20	105	98	...	...	...	...
Amraoti	83·37	75·75	500	400	...	...	20	19	200	148	...	...	6	10
Madras—														
South, central—														
Coimbatore	93·1	89·4	487·9	452·9	54·4	56·2	22·4	21·9	...	...	92·8	101·3	...	...
Salem	...	...	445·2	445·2	...	...	...	...	188·4	205·5	85·7	114·7	...	...
Central—														
Bellary	66·2	66·2	598	444·5	55·6	67·4	...	...	...	...	...	...	...	...
Cuddapah	...	...	466·2	427·8	...	...	...	...	...	...	65·9	95·5	...	...
Kurnul	...	...	...	...	...	...	...	...	116·6	116·6	74·1	106·9	...	...
East Coast, central—														
Nellore	...	...	416·6	333·3	...	...	15·7	15·7	...	...	...	...	...	...
East Coast, south—														
Madras	79·1	74·1	493·8	403·8	51·9	57·7	12·8	12·2	131·7	131·7	80·6	94·7	...	...
Tanjore	...	...	466·6	466·6	...	...	13·1	13·1	...	...	...	...	...	...
Trichinopoly	...	...	574·4	674·1	...	...	17·6	17·6	123·4	107·1	...	...	...	...
Southern—														
Madura	87	84·2	675·7	549·5	...	...	...	...	106·8	84·4	...	...	...	...
Mysore—														
Mysore	80	66	505·73	411·41	68·54	68·54	...	...	205·68*	197·13*	120	120	3·65	2·92
Bangalore	72	72	514·27	411·41	68·54	60	...	...	240*	248·12*	171·41	171·41	5·88	5·16

* Includes octroi duty amounting to Rs. 103 per 10 maunds

(*a*) Not reported yet.

(The figures state prices in rupees per ten maunds)

Straw		Jawar stalks		Bhusa (white)		Bran		Sheep, per score		Plough bullocks, per pair		Kerosene oil, per tin		Districts
1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	
														Rajputana—
														Eastern—
...	9·37	...	14·53	...	...	...	30·78	...	100	...	85	...	2·91	Ajmer
														Punjab—
														Southern—
...	...	6·72	...	5·78	...	...	...	90	90	150	150	2·41	2·31	Ferozpur
														Central—
...	...	...	...	9·37	...	...	20	140	140	170	160	2·44	2·44	Lahore
														South-eastern—
...	...	8·75	20	10	...	20	17·5	80	80	150	150	2·17	2·09	Delhi
														Submontane—
...	...	...	...	7·97	...	20·62	17·34	100	120	...	...	2·52	2·28	Amritsar
														Northern—
...	...	...	...	15	...	...	20	90	90	120	100	2·25	2·12	Ráwalpindi
														Western—
...	...	...	...	6·72	...	23·75	25	100	100	140	140	2·56	2·25	Lyallpur
...	...	...	...	...	...	...		...	...	...	...	2·52	...	Multan
														N.-W. Frontier Province—
...	...	...	6·15	7·71	...	29·78	21·04	60 to 100	60 to 100	60 to 200	60 to 200	2·69	2·69	Pesháwar
...	...	...	...		...	...	...	...	...	...	...	2·78	2·5	Dera Ismael Khan
														Sind and Baluchistan—
...	...	...	...	...	...	...	...	...	...	...	...	2·03	...	Karáchi
...	...	...	...	9·37	...	...	15·47	...	...	...	...	2·37	2·25	Shikárpur
...	...	...	...	7·5	6·87	24·37	25·31	100 to 200	100 to 200	...	...	2·37	2·81	Quetta
														Bombay—
														Deccan and Karnatak—
...	...	...	...	...	...	...	...	69·37	...	...	...	2·25	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	2·06	1·98	Sholapur
...	...	...	...	...	...	19·27	25·73	..	...	...	...	2·01	2·08	Poona
														Khandesh and N.-E. Deccan—
...	...	...	...	...	...	28·59	31·11	...	...	...	...	2·66	1·97	Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	2·20	2·12	Dhulia
														Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...		2·12	Surat
...	...	...	...	..	...	23·75	22·5	...	...	...	...	2·25	2·19	Ahmadabad
														Central Provinces—
														Western—
...	...	...	...	...	...	...	...	50	50	100	90	2·12	1·87	Nagpur
														Central—
5	...	...	...	...	...	30	26·62	60	60	70	70	1·75	1·75	Jubbulpore
														Eastern—
...	...	...	...	...	...	...	...	...	...	...	...	2·25	2	Raipur
														Berar—
...	...	17·5	16·5	...	...	...	...	90	80	57	59	1·87	1·87	Akola
...	...	11·75	...	...	...	33·37	33·25	60	60	75	80	2·25	2·12	Amráoti
														Madras—
														South, Central—
...	...	3·2	3·2	...	...	115·2*	109·5*	...	...	60	50	2·30	2·13	Coimbatore
7·8	6·4	...	...	...	...	...	...	80†	80†	...	...	2·11	2	Salem
														Central—
...	...	6·8	6·8	...	...	...	..	100†	100†	140	140	2·25	2·25	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	2	2	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	2·5	2·25	Kurnool
														East Coast, central—
3·6	3·6	...	...	...	...	...	...	...	...	...	...	1·70	1·56	Nellore
														East Coast, south—
...	...	...	...	...	...	26·4	29·4	98·75†	98·75†	...	...	1·82	1·78	Madras
...	...	...	...	...	...	13·5	13·8	135†	130†	...	...	2·04	1·66	Tanjore
...	...	...	...	...	...	32·3	32·4	...	...	...	...	2·35	2·22	Trichinopoly
														Southern—
15	12·9	...	...	..	...	20·4	16·9	...	...	40	40	2	2	Madura
														Mysore—
8·65	2·92	3·65	3·65	...	...	36·72	36·72	80	80	100	100	2·37	2·25	Mysore
5·88	5·88	4·27	4·27	...	...	33·8	33·8	160	160	120 to 150	120 to 150	2	2	Bangalore

* Superior quality † Sheep or goats

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence

R. E. ENTHOVEN,
Secretary to the Government of India

Calcutta, February 8, 1913

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1913—*continued.*

Districts	Wheat: Half-month of report	Wheat: Previous half-month	Barley: Half-month of report	Barley: Previous half-month	Rice, Best sort: Half-month of report	Rice, Best sort: Previous half-month	Rice, Common: Half-month of report	Rice, Common: Previous half-month	Jawar or Cholum (*Andropogon sorghum*): Half-month of report	Jawar or Cholum: Previous half-month	Bajra or Cumbu (*Pennisetum typhoideum*): Half-month of report	Bajra or Cumbu: Previous half-month
United Provinces—*continued.*												
(*a*) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	12 4	12 12	16 —	16 —	7 —	7 —	10 —	10 —	18 —	18 8	17 —	17 —
Budaun	11 13	12 6	16 6	16 4	4 —	4 —	7 10	8 2	17 8	18 7	16 —	16 4
Pilibit	11 6	11 6	16 8	16 8	5 3	5 3	9 —	11 —	...	...	17 —	16 8
Bareli	11 8	12 —	15 [illegible]	15 14	4 4	3 14	7 12	7 14	18 8	17 12	16 —	16 6
Moradabad	11 6	12 12	16 2	16 2	3 6	3 6	8 14	9 6	18 14	20 14	15 2	16 2
Bijnor	11 4	11 12	16 [illegible]	16 8	3 8	3 8	8 —	8 —	..	..	14 —	14 —
Muzaffarnagar	12 2	12 6	15 15	15 15	7 11	7 11	8 4	8 4	17 1	17 10	15 6	15 6
Saháranpur	14 1	12 4	17 5	17 8	3 8	3 8	7 3	7 3	19 2	19 2	16 8	16 8
Dehra-Dun	11 2	11 8	16	16 —	3 —	3 —	7 8	8 —	14 —	14 —	15 —	15 8
[illegible]												
Naini Tal	9 8	9 8	12 —	12 —	3 —	4 —	7 —	7 —	12 —	10 —	10 —	10 —
Almora	11 —	11 —	13 8	13 8	3 12	3 8	8 —	8 —	..	...	...	...
Garhwál	12 —	12 —	16 —	16 —	3 8	3 8	6 8	6 8	..	...	...	...
(*b*) OUDH—												
Southern—												
Partábgarh	12 —	12	16 —	16 —	5 —	5 —	9 —	9 8	16 —	17 —	16 —	16 —
Sultanpur	12 8	12 8	13 8	15 8	5 —	5 —	10 8	10 8			...	...
Rae-Bareli	12 2	12 4	16 —	16 —	8 —	8 —	10 4	10 4	20 —	20 —	16 —	17 —
Unao	11 10	12 2	15 4	15 4	5 8	5 8	9 8	9 8	18 8	18 8	14 4	16 12
Lucknow	11 8	11 12	16 8	16 8	4 —	4 —	8 —	8 —	20 —	20 —	18 —	17 —
Hardoi	12 12	13 8	17 8	18 —	3 8	3 8	8 —	8 —	20 —	21 —	17 —	18 8
Northern—												
Fyzabad	11 14	12 —	15 12	15 8	..	..	8 4	8 4	20 8	21 —	14 12	15 —
Barabanki	12 —	12 —	13 —	13 —	5 —	5 —	8 —	8	20 —	20 —	16 —	16 —
Gonda	12 10	12 4	17 8	17 8	6 4	6 4	8 14	8 4	20 4	20 4	19 —	19 —
Bahraich	12 8	13 —	21 —	21 —	6 8	6 8	10 —	10 —	24 8	25 8	20 —	20 —
Sitapur	13 —	13 —	18 —	17 8	4 —	4 —	9 8	9 8	21 —	21 —	18 —	18 —
Kheri	13 —	13 —	18 —	18 —	4 —	4 —	10 —	9 —	23 —	24 —	18 —	18 4
Rajputana—												
Eastern—												
Mewar (Udaipur)	10 —	9 9	11 —	11 3	5 14	5 12	6 9	6 8	13 8	13 —	10 4	10 1
Ajmer*					...	...					...	...
Kishangarh	10 —	10	12 —	12 —	4 —	4 —	6 —	6 —	13 —	12 —	12 —	12 —
Tonk	12 1	12 8	15 14	15 12	4 6	5 9	5 8	6 10	13 10	18 4	16 5	15 8
Jaipur	10 13	10 8	13 14	13 14	4 14	4 14	5 10	5 10	15 15	15 15	13 10	13 6
Karauli	10 10	11 4	15 10	16 9	7 8	7 13	8 2	8 2	15 5	16 4	14 6	14 6
Dholpur	12 —	12 —	17 —	17 5½	5 4	5 4	5 8	5 8	13 —	13 —	16 12	16 8
Bharatpur	11 10	11 12	15 4	15 —	5 8	4 14	6 —	5 8	16 8	16 8	14 10	14 10
Alwar	11 6	11 3	15 4	15 3	5 5	5 5	6 13	6 13	16 —	17 7	14 12	14 11
Deoli	11 14	11 11	13 12	13 8	5 —	5 —	6 —	6 —	14 —	16 —	13 —	13 —
Nasirabad	10 —	10 —	...	..	6 8	6 8	7 8	7 8	14 —	14 —	12 —	12 —
Western—												
Bikaner	10 —	10 —	14 —	14 8	5 —	4 8	7 —	6 8	12 8	12 4	10 —	9 12
Jaisalmer	8 7	8 1	...		4 12	4 11	7 —	6 11	11 4	11 6	10 6	10 4
Jodhpur	8 4 and 10 —	8 7 and 10 2	14 5	14 —	5 3	5 3	6 8	6 8	13 —	13 —	10 — and 12 —	10 6 and 12 —
Central India—												
Indore	11 4	9 8	13 —	13 —	5 —	7 —	7 —	8 —	18 —	18 —	11 —	11 —
Nimach	10 8	10 4	.	...	6 12	6 8	7 —	6 12	14 —	13 —	12 —	13 —
Gwalior*	..	..	...	...	...	...	...	...	...	...	...	...
Punjab—												
Southern—												
Hissar	11 8	11 8	16 —	16 —	...	...	7 —	7 —	14	13 8	14 —	13 8
Ferozpur	12 —	12 5	16 8	16 8	...	...	7 8	8 —	17 8	17 —	...	...
Central—												
Lahore	10 12	11 —	14 4	14 4	..	...	8 —	8 —	17 8	17 8	13 —	13 —
Gujranwala	11 12	12 8	16 8	16 8	...	...	7 8	7 8	15 8	15 8	13 —	13 —
Gujrat	12 —	12 —	16 —	16 —	...	...	8 —	8 —	...	...	14 —	14 —
Jhelum	11 —	11 12	14 —	14 8	...	...	7 8	8 —	...	...	13 —	13 —

* Not reported yet

[The figures state the number of seers (or 80 tolas) and chittacks sold for one rupee].

Marua or Ragi (Eleusine coracana) Half month of report	Previous half month	Kangni or Italian Millet (Setaria italica) Half month of report	Previous half month	Gram Cheena Chola (Cicer arietinum) Half month of report	Previous half month	[illegible] Half month of report	Previous half month	Arhar dal Half month of report	Previous half month	Salt Half month of report	Previous half month	District
												United Provinces—
												[illegible]
				1	1			1	1 —	1[illegible] —	1[illegible] —	Shahjahanpur
		1[illegible] —	1	1				1	1	—	—	Budaun
				1	1			1	11 —	—	—	Pilibhit
				1 1	1			11	11 1	1	1	Bareilly
				1	1			1	1			Moradabad
				11	1			1[illegible]	11	1[illegible]	1[illegible] —	Bijnor
				1	1 1	1	1	1		1 11		Muzaffarnagar
				1	1					1 1	1	Saharanpur
1 —	1[illegible] —			1 1	1 —	1		1[illegible] —	1 —	1 —	1 —	Dehra Dun
												Hill—
				1				1[illegible] —	—	1[illegible] —	1	Naini Tal
13 —	1			11	11			—		1 —	1	Almora
20 —	20	1 —	[illegible] —	—	—			—		1[illegible]		Garhwal
												(b) Oudh—
				1	1			1 —	1 —	—	—	[illegible]
				1[illegible]				1	1			[illegible]
22 —	[illegible] —	11	11 —			1	—	1 —	1			[illegible]
					1			1	11 1	—	—	[illegible]
				1 —	1		—		1		1	[illegible]
2 —	—	—	1[illegible]	1[illegible] —		—	—	1	1 —	1[illegible]	—	Hardoi
												[illegible]
		1 1			1			1 1	1[illegible] 1	1[illegible] —	1[illegible]	Fyzabad
			1 —	1 —	1			1[illegible]	1	1 —	1	[illegible]
1[illegible] —	1[illegible] —	1	1 —	1	1			1 1	1[illegible]	1 —	1 —	Gonda
				—	1	—		1 —	1 —	1	1	[illegible]
17 —	1 —	—	1	—			—	1 —	1	—	—	[illegible]
[illegible] —	[illegible] —	11 —	1 —					1[illegible] —	1[illegible]	2[illegible] —	—	Kheri
												Rajputana—
	1	1[illegible]	1 1	1		1 —			1 1	1[illegible] 11		[illegible] (Udaipur)
												Ajmer
						1				—		[illegible]
				1 1	1					—	1	Tonk
	11	1				1	1	1	1 7	1	1	Jaipur
				1	1			1 —	1 1	1	1	[illegible]
	1			1	1			1 —	1		—	Dholpur
	9 —					1 —		1 1	11 1	—	—	Bharatpur
	1 —	1 —		1	1	1		1	1		1	[illegible]
				1	1	1	1			1	1	[illegible]
				1	1[illegible] —					—	—	[illegible]
												[illegible]
				11	1				8			Bikaner
				1[illegible]	1 1					1 / 1 —	1 1 / 1 —	Jaisalmer
				1 1[illegible]	11 1			1	1 1	1	1	Jodhpur
												Central India—
				11	11	1[illegible] —	1 —	8	8 8	1 —	1 —	Indore
				11 8				9 1	9 —	[illegible] —	[illegible] —	[illegible]
...												Gwalior
												Punjab—
												[illegible]
				1	18					1 —	1 —	Hissar
				1[illegible] 1	1[illegible] —		1[illegible]			[illegible] —	[illegible] —	Ferozpur
												[illegible]
...		13 8	1[illegible] 8	11	11	1	1[illegible]	10 [illegible]	1[illegible] 8	—	—	Lahore
.				1[illegible] —	1[illegible] —	1	1 —			[illegible]6	—	Gujranwala
				11	11	1	1[illegible] —			—	[illegible] —	Gujrat
.		.	..	14 8	14 8		1 —	9 —	9 —	[illegible] —	[illegible] —	Jhelum

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1913—continued

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—continued												
South-eastern—												
Gurgaon	11 12	12 4	16 —	16 —			5 8	5 —	16 —	16 —	15 —	15 —
Delhi	11	11 —	15 8	17 —	3 —		6 —	6 —	17	17 —	14 8	14 8
Rohtak	13 —	12 8	15 8	15 —	..	.	9 —	9 —	17 —	17 —	15 8	15 8
Karnál	12 1	12 12	16 —	16 —			7 —	7 —	22 —	22 —	14 8	14 8
Submontane—												
Ambala	11 1	12 8	16 8	16 8		..	8 8	8 8	20 8	21 —	14 8	15 8
Ludhiána	12	12 8	15 —	15 8	...		7 8	7 —	17 4	17 8	13 —	14 8
Jullundur	13 1	13 8	17 —	17 —	.		7 —	7 —	17 —	17 —	12 —	12 —
Hoshiárpur	13	13 8	15 —	16 —		...	7 —	7 —	15 —	15 —	10 —	10 —
Gurdaspur	13 —	14 —	16 —	17 —	.		10 —	10 —	14 —	14 —	...	...
[illegible]	12 8	15 —	15 —	16 8			7 12	7 12	15 8	16 —	13 —	13 —
[illegible]	12 —	15 12	16 —	16 —			9 —	9 —		.	13 —	14 —
Hills—												
Simla	10 —	10 8	15 —	17 —			6 —	6 4	14 —	15 —	10 —	10 —
Kángra	12 —	12	19 —	18 —	...		10 —	8 8			.	
Northern—												
Rawalpindi	11 [illegible]	11 —	15 —	16 —	.		7 —	7 —	14 8	16 —	12 —	12 12
Attock	10 12	11 8	16 8	16 8		...	7 —	7 —	.		.	14 —
Western—												
Sháhpur	12 —	11 12	16 —	16 —			7 —	7 —			13 —	14 —
Jhang	12	11 12	14 8	15 —	...		9 —	9 —	14 —	13 8	13	14 —
Lyallpur	11 12	11 12	16 —	16 —			7 8	7 8				
Multan	10 12	11 —	13 12	11 —			7 8	9 —	15 12	14 12	12 4	12 12
Montgomery	11 5	11 1	11 —	11 —			6 8	6 8	14	13 8	12 —	12 —
Muzaffargarh	11 4	11 4	11 —	11 —			6 —	6 —	15 8	15 8	12 —	12 —
Dera Ghazi Khan	10 —	10 8	12 8	13 2	...	.	7 14	6 15	13 12	14 2	12 8	12 14
N.-W. F. Province—												
Hazára	9 4	9 12	15 8	17 —	3 6	3 3	7 12	7 12	..	.	10 12	10 12
Peshávar	10 —	10 —	16 —	17 —	5 3	5 3	6 3	6 3	15 —	16 —	13 —	12 —
Kohát	10 8	11 7	16 15	16 11	4 8	4 8	9 4	9 4	15 5	15 5	12 12	13 6
Bannu	11 14	12 10	16 4	18 2	3 7	3 7	8 2	8 12	17 8	17 8	12 3	11 14
Dera Ismael Khan	11 10	10 10	13 12	13 1	3 8	3 7	6 6	6 1	17 8	16 1	14 —	13 2
Tochi	12 8	13 —	16 —	17 —	.		9 —	9 —		.	...	.
Kurram	10 8	10 8	21 —	21 —	9 8	9 8	...	..		.		.
Malakand	11 8	11 8	17 —	17 —	4 —	4 —	5 8	5 8	14 8	14 8	.	.
Wano	9 1	9 2	11 5	10 11	3 —	3 [illegible]			...		...	...
Sind and Baluchistan—												
Karáchi	9 —	9 —			6 —	6 —	7 —	7 —	11 —	11 —	11 8	11 —
Hyderabad	9 —	9 —	..		6 8	7 —	8 —	7 —	11 —	11 —	11 —	11 —
Thar and Parkar (Mirpur Khas)	9 —	9 —			6 —	5 —	7 —	7 —	11 8	13 —	11 —	10 —
Shikárpur	10 8	10 8	...	...	6 —	6 —	6 8	6 8	10 8	11 —	13 —	13 —
Upper Sind Frontier	9 12	9 12			6 —	6 —	7 —	7 —	13 —	13 —	14 —	14 —
Quetta	9 4 to 10 —	9 1 to 10 —	10 11	10 11	3 4	3 4	6 13	6 13	11 1	10 8	8 14	8 14
Bombay—												
Konkan—												
Karwar	6 13	6 13		...	6 —	6 —	7 6	7 6	9 10	9 10	9 4	9 12
Ratnagiri	6 12	6 12	.		7 4	6 8	7 13	7 2	9 3	9 2	10 10	10 10
Alibag	7 6	7 6		...	7 6	7 6	8 2	8 2	...		8 9	8 9
Bombay	7 2	6 8			5 12	5 2	7 13	7 2	9 13	8 9	10 10	8 10
Thanna	8 9	8 9	.		6 15	6 15	7 5	7 5	9 6	9 6	9 14	9 14
Deccan and Karnatak—												
Dharwar	7 8	7 8	.	...	7 14	7 14	8 13	8 13	13 11	12 12	10 3	10 3
Belgaum	7 13	7 13	...		7 15	7 15	8 8	8 8	12 1	11 13	11 6	11 2
Satara	7 1	7 1	...		5 14	5 11	6 12	6 12	9 9	9 14	9 10	10 —
Sholapur	8 7	8 7			6 7	6 7	7 8	7 8	12 —	12 —	12 —	12 —
Bijapur	7 2	7 2			5 10	5 10	6 9	6 9	11 6	10 8	11 12	10 14
Poona	6 14	6 14			5 12	6 6	6 6	7 —	10 13	10 13	10 13	10 13
Khandesh and N.-E Deccan—												
Ahmadnagar	9 9	8 11		...	5 14	5 14	6 10	6 10	11 —	11 —	10 8	9 13
Násik	9 3	9 3	...	...	6 —	6 —	7 7	7 7		.	10 15	10 15
Dhulia	8 —	7 8		...	6 3	5 11	6 6	5 15	12 4	11 6	10 8	9 5
Jalgaon	9 4	9 6		...	6 —	6 —	6 9	6 9	12 9	12 2	11 8	11 1
Gujarat—												
Surat	9 11	9 4			5 9	5 9	7 14	7 14	9 4	8 5	9 11	9 8
Broach	8 —	8 —			5 8	5 8	7 —	7 —	10 8	9 —	10 8	9 8
Kaira	7 8	7 8			4 8	4 8	5 8	5 8	13 8	13 8	12 —	12 —
Baroda	8 8	8 8	.		6 —	6 —	6 8	6 8	10 —	10 —	10 —	10 —
Ahmadabad	9 8	9 8	...	..	5 8	5 8	8 —	8 —	12 —	12 —	12 —	12 —
Godhra	9 —	8 8	...	...	6 —	5 13	7 8	7 8	...	...	11 —	10 6
Disa	8 12	8 8	..	.	5 4	5 4	5 8	5 8	15 —	15 —	13 —	12 8
Kathiawar—												
Rajkot	8 12	8 12		...	4 8	4 8	5 8	5 8	13 —	13 —	10 4	10 4
Central Provinces—												
Western—												
Nimar	10 8	10 8	...		5 —	5 —	7 9	7 9	12 —	12 —	...	...
Hoshangabad	12 —	12 —	...	...	4 12	4 12	7 1	7 1	14 14	14 14	...	...
Betul	12 —	12 1		...	...	...	7 3	7 3	12 14	14 2	...	...
Chindwara	12 11	12 11	..	.	6 11	6 11	10 8	10 8	15 8	15 3	...	...
Nagpur	11 8	11 8	...		5 3	5 8	9 2	9 2	12 11	12 11	...	...
Wardha	10 11	11 4	...	..	5 2	5 1	9 1	9 1	14 12	14 11	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal		Salt		Districts
Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Punjab—*continued*
												South-eastern—
...	...	...	...	17 8	18 8	16 —	16 —	10 —	10 —	20 —	20 —	Gurgáon
...	...	...	...	16 8	16 8	17 —	18 —	11 —	11 8	22 —	22 —	Delhi
...	...	...	...	18 8	18 8	15 —	15 —	12 —	12 —	21 —	21 —	Rohtak
...	...	...	...	16 12	18 —	20 —	18 —	11 —	11 —	20 —	20 —	Karnál
												Submontane—
23 —	23 —	15 8	15 8	15 8	15 8	19 8	22 —	11 —	11 —	27 —	27 —	Ambala
...	...	9 —	9 —	16 4	16 12	20 —	21 8	...	...	25 8	25 8	Ludhiána
...	...	8 —	8 —	16 —	16 8	21 —	21 —	...	...	25 —	25 —	Jullundur
...	...	...	...	14 —	14 4	17 4	18 8	...	...	22 —	23 —	Hoshiárpur
...	...	8 —	8 —	14 —	15 —	16 —	16 —	...	...	24 —	24 —	Gurdáspur
...	...	11 8	12 —	15 —	15 —	18 —	18 8	10 —	10 —	26 8	26 8	Amritsar
...	...	...	...	14 8	14 —	16 —	15 —	...	...	26 —	26 —	Siálkot
												Hills—
...	...	...	..	12 —	12 12	16 —	17 —	9 8	7 —	17 —	17 —	Simla
...	...	...	...	12 —	13 —	15 8	16 —	8 —	8 —	16 —	16 —	Kángra
												Northern—
..	...	13 —	13 —	14 4	14 8	15 12	16 4	...	...	27 —	27 —	Ráwalpindi
...	...	...	...	13 —	13 4	14 8	14 8	8 —	8 —	26 —	26 —	Attock
												Western—
...	...	...	...	14 —	14 —	14 —	14 —	...	...	22 —	22 —	Shálpur
17 —	18 —	17 —	17 —	14 4	14 [illegible]	16 —	16 4	...	...	21 —	21 —	Jhang
...	...	...	...	14 12	15 —	...	...	...	...	24 —	24 —	Lyallpur
...	...	11 —	10 —	14 4	14 8	16 8	16 —	...	...	25 —	24 8	Multan
...	...	...	...	14 2	14 6	15 —	14 —	8 —	8 —	22 —	22 —	Montgomery
...	...	...	...	13 4	13 4	12 —	12 —	...	...	21 —	21 —	Muzaffargarh
...	...	...	...	11 9	11 9	..	...	..	...	22 8	22 —	Dera Ghazi Khan
												N.-W. F. Province—
...	...	...	...	11 8	11 6	11 12	12 —	..	...	20 —	19 —	Hazára
...	..	11 —	11 —	13 —	13 —	14 —	15 —	10 —	10 —	25 —	25 —	Peshâwar
...	...	...	...	12 12	12 10	13 6	13 6	...	...	25 8	25 8	Kohát
...	...	...	...	12 5	12 10	15 15	17 8	...	...	31 4	30 10	Bannu
...	...	...	...	12 13	13 2	13 2	14 —	...	...	27 —	27 —	Dera Ismael Khan
...	...	...	...	...	...	16 —	17 —	...	...	20 —	20 —	Tochi
...	...	...	...	9 8	9 8	15 8	15 8	...	...	19 —	19 —	Kurram
...	...	...	...	12 —	12 —	...	...	8 —	8 —	18 —	18 —	Malakand
...	...	...	...	.	...	...	...	...	...	...	...	Wano
												Sind and Baluchistan—
...	...	...	...	13 —	13 —	...	...	8 —	8 —	26 8	26 8	Karáchi
...	...	...	...	11 8	11 4	...	...	8 8	8 8	23 —	23 —	Hyderabad
...	...	...	...	8 —	9 —	...	...	...	...	20 —	20 —	Thar and Párkar (Mirpur Khas)
...	...	...	...	12 —	12 —	...	...	9 —	9 —	22 —	22 —	Shikárpur
...	...	...	...	12 —	12 —	...	...	9 —	10 —	16 —	16 —	Upper Sind Frontier
..	...	...	...	11 5	11 4½	12 1	11 9	6 —	6 —	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	12 8	...	...	10 7	10 7	...	...	7 10	7 10	20 10	20 10	Karwar
9 6	9 6	...	...	11 —	11 —	...	...	8 2	8 2	22 2	20 13	Ratnagiri
...	...	...	...	9 —	9 —	...	...	8 5	8 5	23 12	23 12	Alibág
7 14	7 14	...	...	10 10	10 —	...	...	8 15	8 5	18 14	18 14	Bombay
10 5	10 5	...	..	11 2	11 2	.		8 10	8 10	23 2	23 2	Thanna
												Deccan and Karnatak—
...	...	...	...	9 2	9 2	...	...	8 3	8 8	19 8	19 8	Dharwar
12 11	13 10	...	...	10 6	10 6	...	...	7 13	7 5	21 12	21 12	Belgaum
...	...	...	...	10 —	10 —		...	8 3	8 14	19 —	19 —	Satara
...	...	...	...	13 2	13 2	...	...	8 10	8 5	18 —	18 —	Sholapur
...	...	...	...	10 14	10 14	...	...	7 14	7 14	20 8	20 8	Bijapur
...	...	...	...	13 5	12 2	...	...	7 8	7 8	18 12	17 13	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	12 —	12 11	...	...	8 6	8 6	17 8	17 8	Ahmadnagar
14 4	13 10	...	...	11 5	12 —	...	...	7 6	7 6	21 —	21 —	Násik
...	...	...	...	11 11	11 11	...	...	8 1	8 1	18 11	18 11	Dhulia
...	...	...	...	12 13	12 13	...	...	10 3	10 3	18 6	18 9	Jalgaon
												Gujarat—
...	...	...	...	9 11	9 11	...	...	8 5	8 5	26 13	26 13	Surat
...	...	...	...	8 —	8 —	...	...	8 —	8 —	24 9	24 9	Broach
14 —	14 —	...	...	9 —	9 —	...	...	7 8	7 8	26 8	26 8	Kaira
11 8	11 8	...	...	10 8	10 8	...	...	8 —	8 —	21 —	21 —	Baroda
...	...	...	...	13 —	13 —	...	...	9 —	9 —	26 8	26 8	Ahmadabad
...	...	...	...	12 14	12 5	...	...	8 8	8 5	25 —	25 —	Godhra
...	...	...	...	12 —	12 —	...	...	6 8	6 8	25 —	25 —	Disa
												Kathiawar—
...	...	...	...	12 —	12 —	...	...	5 8	5 8	30 4	30 4	Rajkot
												Central Provinces—
												Western—
...	...	...	...	12 —	12 —	...	...	8 8	8 8	17 4	17 5	Nimar
...	...	...	...	15 1	15 1	...	...	12 —	12 —	16 —	16 —	Hoshangabad
...	...	...	...	13 2	13 2	...	...	8 9	8 9	15 7	15 7	Betul
...	...	...	...	12 11	12 11	...	...	8 11	8 11	16 —	16 —	Chhindwara
...	...	...	...	11 15	11 14	...	...	10 7	10 7	16 —	16 —	Nagpur
...	...	...	...	12 15	12 2	...	...	12 11	12 12	17 —	17 —	Wardha

RETAIL PRICES FOR THE FIRST HALF OF JANUARY 1913—*concluded*

Districts	Wheat		Barley		Rice				Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half month	Half month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces—*continued*												
Central—												
Narsinghpur	10 5	11 5	...	...	4 13	4 13	8 —	8 —	14 4	14 4	...	...
Saugor	11 8	11 8	...	...	6 —	5 9	7 2	7 2	14 4	14 4	...	...
Damoh	11 15	11 15	...	...	6 9	6 9	7 12	7 12	17 6	17 6	...	...
Jubbulpore	10 8	10 8	...	...	5 8	4 8	10 8	10 —	14 —	15 —	...	...
Mandla	11 1	11 1	...	...	7 2	7 2	10 4	10 4	...	...	...	...
[illegible]	12 —	12 —	...	...	7 2	7 2	10 12	11 5	12 13	16 —	...	...
Bálághát	8 15	8 15	...	...	5 13	5 7	10 7	9 2	...	...	...	...
Bhandára	10 4	10 4	...	...	...	...	8 —	8 —	...	...	...	...
Chánda	10 —	10 —	...	...	6 11	6 11	7 4	7 4	13 5	13 5	...	...
Eastern—												
Biláspur	11 11	11 11	...	...	...	...	12 13	12 13	...	...	...	...
Raipur	11 4	11 4	...	...	7 8	7 8	10 —	10 —	...	...	...	...
Drug	13 13	14 14	...	...	10 —	10 —	11 1	11 5	...	...	...	...
Berar—												
Buldana	8 12	8 12	...	...	5 —	5 —	6 12	6 12	12 11	11 12	...	...
Akola	9 9	9 9	...	...	5 13	5 13	9 —	9 —	16 —	...	...	...
Amráoti	10 8	10 8		...	6 8	6 8	8 11	8 13	16 —	16 —	...	...
Yeotmal	9 —	9 2	...	...	4 —	4 —	8	8 —	16 —	18 5	...	...
Hyderabad—												
Secunderabad	6 2	6 2	9 6	9 11	3 8	3 8	6 6	6 7	11 —	10 8	14 3	11 —
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	7 14	7 8	...	...	...	...
S. Canara	...	...	...	...	...	...	7 7	7 7	...	...	...	...
South, Central—												
Coimbatore	...	...	...	...	...	...	6 10	6 10	12 3	11 12	13 11	13 11
Nilgiris	...	...	...	...	...	...	6 3	6 3	...	...	...	...
Salem	...	...	...	...	...	...	5 6	5 6	9 13	9 13	8 4	8 4
Central—												
Bellary	...	...	..	...	...	...	5 15	5 15	12 12	12 12	...	...
Anantapur	...	..	..	...	...	...	6 1	6 14	14 13	14 13	...	...
Cuddapah	...	..	...	...	...	...	6 8	6 10	13 4	12 11	13 13	13 7
Karnul	...	...	..	...	...	..	6 10	6 10	12 3	10 10	...	...
East Coast, north—												
Ganjam	...	...	...	...	...	..	6 10	6 10	...	...	...	...
Vizagapatam	...	...	...	...	...	.	6 12	6 12	...	..	13 15	13 15
Godávari	...	...	...	...	...	...	7 9	7 9	11 4	11 4	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	9 8	8 12	10 7	10 13	...	...
Guntur	...	...	...	...	...	...	7 2	7 2	12 —	10 7	11 —	11 —
Nellore	...	...	...	...	...	...	8 4	8 4	13 —	13 —	12 8	12 8
East Coast, south—												
Madras	...	...	...	...	...	...	6 12	6 9	...	...	...	...
Chingleput	...		...	...	...	..	7 5	6 3	...	...	...	...
N. Arcot	...	...	...	...	...	...	6 13	6 13	...	...	...	...
S. Arcot	...	...	...	...	...	...	6 10	6 10	...	...	9 9	9 9
Tanjore	...	...	...	...	...	...	7 7	7 7	..	...	10 15	11 10
Trichinopoly	...	...	...	..	...	...	6 3	6 3	10 3	11 6	11 10	12 5
Southern—												
Tinnevelly	...	...	...	...	...	...	7 —	7 7	11 —	11 —	...	10 4
Madura	...	...	...	...	...	...	6 10	6 10	10 3	10 8	8 9	8 9
Mysore—												
Mysore	5 12	6 —	5 —	5 —	5 —	5 —	7 4	6 8	14 —	14 —	...	...
Bangalore	6 —	6 —	5 4	5 4	5 —	5 —	5 8	5 8	...	...	...	...
Coorg—												
Coorg	6 —	6 —	6 —	6 —	7 12	7 8	9 8	9 —	...	...	...	...
Aden	7 7	7 —	...	...	5 1	4 10	5 9	5 9	9 5	8 —	8 10	8 —

[**The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee**]

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces —*continued*
												Central—
...	...	...	...	16 —	16 —	...	...	12 —	12 —	16 —	16 —	Narsinghpur
...	...	...	...	14 4	14 4	...	...	10 11	10 11	18 5	18 5	Saugor
...	...	...	...	16 11	15 10	...	...	8 —	8 —	16 —	16 —	Damoh
...	...	...	...	14 —	14 8	...	...	10 —	10 —	17 —	17 —	Jubbulpore
...	...	...	...	14 7	15 1	...	...	10 —	10 —	14 —	14 —	Mandla
...	...	...	...	12 —	11 5	...	...	8 —	8 —	16 —	16 [illegible]	Seoni
...	...	...	...	10 11	10 11	...	...	8 14	8 14	16 10	16 9	Bálághát
...	...	...	...	11 —	11 —	...	...	9 4	9 4	15 4	15 [illegible]	Bhandára
...	...	...	...	11 7	11 7	...	...	11 7	11 7	16 —	16 —	Chánda
												Eastern—
...	...	...	...	11 11	11 11	...	...	9 14	9 2	12 13	12 13	Biláspur
...	...	...	...	12 —	12 —	...	...	11 4	11 4	18 —	16 —	Raipur
...	...	...	...	12 —	12 —	...	...	9 —	9 —	15 4	15 4	Drug
												Berar—
...	...	...	...	11 15	11 15	...	...	8 6	9 —	16 —	16 —	Buldána
...	...	...	...	13 4	1[illegible] 4	...	...	8 9	8 9	17 2	17 2	Akola
...	...	...	...	15 —	15 —	...	...	11 4	11 4	17 2	17 2	Amraoti
...	...	...	...	11 10	11 11	...	...	11 10	11 11	16 —	16 —	Yeotmal
												Hyderabad—
11 9	11 [illegible]	...	...	10 7	10 7	...	...	11 11	13 2	14 —	14 —	Secunderabad
												Madras—
												Malabar Coast
...	...	...	...	...	...	...	...	...	...	19 6	19 6	Malabar
...	...	...	...	...	...	...	...	...	...	20 4	20 4	S. Canara
												South, central—
13 5	13 5	...	...	...	...	...	...	...	...	19 8	19 8	Coimbatore
...	...	...	...	...	...	...	...	...	...	16 —	16 —	Nilgiris
11 13	11 13	...	...	...	...	...	...	...	...	16 15	15 2	Salem
												Central—
13 9	13 9	...	...	...	...	...	...	...	...	17 7	17 7	Bellary
14 14	15 13	...	...	...	...	...	...	...	...	19 15	19 15	Anantapur
14 1	13 8	...	...	...	...	...	...	...	...	21 7	21 7	Cuddapah
...	...	...	...	...	...	...	...	...	...	16 1	15 5	Karnul
												East Coast, north—
16 5	16 5	...	...	...	...	...	...	...	...	19 14	20 9	Ganjam
14 2	13 2	...	...	...	...	...	...	...	...	20 —	20 —	Vizagapatam
12 10	10 11	...	...	...	...	...	...	...	...	24 —	24 —	Godavari
												East Coast, central—
13 12	13 12	...	...	...	...	...	...	...	...	27 —	27 —	Kistna
10 13	9 14	...	...	...	...	...	...	...	...	24 —	24 —	Guntur
13 14	13 14	...	...	...	...	...	...	...	...	26 3	26 3	Nellore
												East Coast, south—
11 13	11 12	...	...	...	...	...	...	...	...	28 5	27 14	Madras
11 5	12 —	...	...	...	...	...	...	...	...	26 —	26 —	Chingleput
12 9	12 9	...	...	...	...	...	...	...	...	23 2	23 2	N. Arcot
9 10	9 10	...	...	...	...	...	...	...	...	23 1	23 1	S. Arcot
12 9	12 9	...	...	...	...	...	...	...	...	23 7	23 10	Tanjore
13 5	13 5	...	...	...	...	...	...	...	...	22 1	21 15	Trichinopoly
												Southern—
11 13	12 15	...	...	...	...	...	...	...	...	27 —	27 —	Tinnevelly
11 2	11 2	...	...	...	...	...	...	...	...	23 13	23 13	Madura
												Mysore—
14 —	14 —	...	...	8 8	8 —	...	...	7 —	7 —	17 8	17 8	Mysore
13 —	13 —	...	...	7 —	8 —	...	...	6 8	6 8	17 4	17 4	Bangalore
												Coorg—
17 —	17 —	...	...	16 8	15 —	...	...	7 —	7 —	18 —	18 —	Coorg
...	...	...	...	10 11	10 3	...	...	9 5	8 10	32 —	32 —	**Aden**

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence

R. E. ENTHOVEN,

Secretary to the Government of India

Calcutta, February 8, 1913.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees.]

	In the ten Months, April to January, of									
	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13
SEA CUSTOMS										
IMPORTS										
Special Import Duties										
Arms, ammunition, and military stores	2,79	3.53	3,41	3,71	4,03	4,38	4,19	4,11	4,22	5,36
Liquors—										
Ale, beer, porter, cider and other fermented liquors	2,12	2.35	2,46	2,60	2,87	4.33	4,25	6,66	6,60	7,35
Spirits and liqueurs	61.99	63,02	66,49	63,70	76,56	78,31	77,78	88,47	90,80	90,37
Wines	3,09	3,05	3,29	3,17	3,32	3,28	3,20	4,64	4,78	4,69
Opium and its alkaloids*	3	3	3	3	4	3	3	6	6	5
Petroleum	34.52	37,81	31,80	30,25	36,81	42,95	38,34	47,99	63,61	54,01
Silver, bullion and coin (a)	32,64	33,59	22,05	33,76	40,41	57,42	47,98	1,35,25	185,94	91,29
Sugar (countervailing duties, 1899)	2,10	11	1	1	...	...	1	1	...	11
Sugar (countervailing duties, 1902)	18	9	1	...	...	...	...	1	...	...
Tobacco (a)	1,82	2,08	2,53	2,[illegible]0	3,13	2,82	3,67	24,56	21,98	22,87
General Import Duties										
Articles of food and drink (excluding sugar)	12,89	15,04	16.16	16,59	20,86	22,49	20,38	21,58	23,14	24,82
Sugar (ordinary duties)	24,06	27.47	30,15	39,79	38,07	44,85	48,48	52,89	47,17	60,39
Chemicals, drugs, medicines and narcotics (excluding opium and its alkaloids* and tobacco), and dying and tanning materials	9,57	9,15	9,38	10,06	12,28	11,03	11,94	13.76	13,77	15,22
Cotton manufactures—										
Piece goods, grey	36,98	40,77	53,53	54,16	56,44	43,70	51.61	48,57	56,82	73,06
" white	16,20	22,73	24,15	20,55	32,41	23,49	20,47	26.17	31,25	36,82
" coloured	22,86	26 40	27,72	28,01	31,57	29,45	24,54	33,35	36,90	41,04
Other goods	3.19	4.46	4,97	5,30	5,56	5,19	5,39	6.93	7,23	7,82
Metals (excluding silver, bullion and coin) and manufactures thereof	27.24	30.01	25,79	28,74	35,69	40.01	37,13	43.37	42,84	42,30
Oils (excluding petroleum)	77	80	1,08	1,67	2 33	1.17	1,04	1.18	94	1,32
Manufactured articles	58,96	69,32	69,52	70,66	82,90	81,61	77,50	94.77	1,05,03	1,18,27
Raw materials and unmanufactured articles	7.55	8,40	9.99	9.57	12,15	13,93	12,49	12,04	12,56	14,67
TOTAL IMPORTS	3 61,55	4 06 21	4.04 52	4,24,83	4,97 98	5 10 44	4,90,4[illegible]	6,66 37	6,55,14	7,12,43
EXCISE DUTY ON COTTON GOODS	16.21	18.24	21,45	21,23	25.04	26,64	27,98	30.39	36,22	40,39
EXPORT DUTIES—										
Rice, husked or unhusked, including rice-flour	78,45	89,23	78,55	66,13	64.61	47.97	61,16	79,72	85,53	96,39
LAND CUSTOMS AND MISCELLANEOUS	7 65	8 20	7.38	7.80	8,33	7,32	8.37	8 41	9,75	10,98
GRAND TOTAL	4 63 86	5 21,88	5.11 90	5,20,08	5,96,56	5,92 37	5,87,93	7 84,89	7,86,64	8,60,19
Provincial distribution of Imports and Exports										
Bengal — Imports	1.24 11	1,44.54	1,46,29	1,48,79	1,84,15	1,63.44	1 75,92	2,09,49	2,28,90	2,42,87
Bengal — Exports	13.44	16.07	19,44	19,76	6.11	6.12	10,48	15 16	17,71	21,79
Bihar and Orissa — Imports	—	—	—	—	—	—	—	—	—	...
Bihar and Orissa — Exports	—	—	—	—	—	—	—	—	—	99
Bombay — Imports	1,41.07	1,54.36	1,53,91	1,60,04	1,84,70	1,93,50	1,82,82	2 94,96	2,48,33	2,82,05
Bombay — Exports	2,02	1.98	1,55	1,52	1,26	1,80	2,55	1,76	1,22	1,55
Sind — Imports	26,95	32,11	35,44	40,66	43,05	51,03	43,36	57,82	66,33	65,37
Sind — Exports	1,12	1,50	1,42	3,53	3,04	1,83	2,18	1,89	1,83	2,07
Madras — Imports	34,05	35,64	31,61	34,69	38,98	46,64	41,14	49,83	53,34	55,52
Madras — Exports	8,15	6,12	3,57	7,05	10,03	8,38	5,50	5,47	6,47	5,54
Burma — Imports	35,37	39,56	37,27	40,65	47,10	55,83	47,18	54,27	58,24	66,62
Burma — Exports	53,72	63,56	52,57	43,37	44,17	29,84	40,45	55,44	58,90	64,45

* The duty on alkaloids of opium for the years previous to 1910-11 is included under the head "Chemicals, drugs, etc."
(a) Figures for the years previous to 1910-11 represent "General Import Duties"

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence

R. W. GILLAN,
Secretary to the Government of India

Calcutta, February 6, 1913.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 13th February 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 8th February 1913 is published for general information:—

Presidency or Province.	Division	Districts, States, Towns of 50 000 or more inhabitants, and Ports	Plague seizures.	Plague deaths.
DELHI	.	Delhi City		...
		Delhi-Rural area		..
		TOTAL .		...
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	31	26
		Ahmedabad City	.	...
		Ahmedabad District	...	...
		Broach Port	.	...
		Broach District	...	..
		Kaira "	...	...
		Mahi Kantha Agency	...	...
		Palanpur "	...	...
		Rewa Kantha "	...	...
		Bulsar Port	...	..
		Surat Town and Port	...	..
		Rander Port	...	...
		Surat District	17	10
		Surat Agency	...	...
		Bhiwndi Port	...	.
		Bandra "	10	7
		Mahim "	...	...
		Bassein "	...	...
		Sanjan "	1	1
		Thana "	...	...
		Chinchani "	3	3
		Tarapur "	2	2
		Joo "	...	...
		Thana District	...	...
	Central	Ahmednagar District	7	4
		West Khandesh	...	...
		East Khandesh District	...	.
		Nasik District	...	...
		Poona City		
		Poona District		
		Satara "	50	37
		Sholapur Town	...	...
		Sholapur District	...	...

Presidency or Province.	Division.		Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND		Southern	Panvel Port	...	...
			Alibag „	9	4
			Kolaba District	20	17
			Vengurla Port	...	...
			Ratnagiri District	1	1
			Belgaum „	84	50
			Hubli Town	30	26
			Dharwar District	50	24
			Kanara „	...	...
			Bijapur „	112	103
			Bijapur Agency	...	...
			Savantvadi State	...	...
	Sind		Karachi Town and Port	...	...
			Karachi District	...	...
			Sukkur „	...	...
			Larkana „	...	...
	Political Charges.		Baroda State	5 (a)	4 (a)
			Cutch „	8	8
			Porbandar Port	...	...
			Kathiawar Agency	10	6
			Kolhapur and Southern Maratha Country	82	63
			Satara Agency	...	...
			Savanur State	...	...
			Sholapur Agency	...	...
			Akalkot State	...	...
			Janjira „	7	3
			Murud Port	...	...
			TOTAL	539	398
MADRAS PRESIDENCY	...		Anantapur District	12 (b)	9 (b)
			North Arcot „	72 (d)	49 (c)
			Bellary Town	...	...
			Bellary Cantonment	...	...
			Bellary District	15 (b)	12 (b)
			Mangalore Town and Port	6	3
			South Canara District	...	...
			Chittoor District	...	...
			Coimbatore Town	...	...
			Coimbatore District	69 (d)	46 (c)
			Cuddapah District	28	16
			Ganjam „	...	...
			The Nilgiris „	...	...
			Salem District	7 (b)	6 (b)
			TOTAL	209	141

(a) Between the 1st and the 7th February 1913.
(b) One imported. (c) Three imported. (d) Four imported.

In the return for the week ending 25th January 1913 against the Ganjam district *read nil* case *nil* death *for* 3 cases 1 death.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	4	4
		Bankura	...	...
		Hooghly District	...	...
		Howrah Town	...	...
		Howrah District	...	...
	Presidency	24-Pargannahs	1	1
		Calcutta	8	8
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	...
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	...
		Pabna District	...	...
		TOTAL	13	13
BIHAR AND ORISSA.	Patna	Patna Town	...	5
		Patna District	126	79
		Gaya Town	7	8
		Shahabad District	164	92
	Tirhut	Saran District	178	141
		Muzaffarpur District	24	15
		Darbhanga District	84	73
	Bhagalpur	Monghyr Town	12	9
		Monghyr District	186	163
		Bhagalpur Town	...	...
		Bhagalpur District	9	6
		Champaran „	5	5
		Sonthal Parganas	18	10
		TOTAL	813	606
UNITED PROVINCES.	Meerut	Shaharanpur City	2	1
		Shaharanpur District	20	15
		Musaffarnagar District	65	65
		Meerut City	73	71
		Meerut District	42	27
		Bulandshahr District	...	...
	Agra	Muttra District	12	7
		Mainpuri District	3	3
		Etah „	...	...

The following corrections should be noted in the return for the week ending 1st February 1913:—
Patna district *read* 58 cases *for* 42 cases.
Muzaffarpur district *read* 78 deaths *for* 72 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	18	16
		Bareilly District	14	14
		Bijnor District	2	2
		Budaun District	1	1
		Moradabad City	...	...
		Moradabad District	30	21
		Shahjahanpur City	2	2
		Shahjahanpur District	7	8
		Pilibhit District	5	5
	Allahabad	Farrukhabad City	...	...
		Farrukhabad District	48	43
		Etawah District	80	54
		Cawnpore City	3	3
		Cawnpore District	234	166
		Fatehpur "	43	43
		Allahabad City	...	...
		Allahabad District	71	61
	Jhansi	Jhansi City	...	...
		Jhansi District	14	5
		Jalaun District	8	8
	Benares	Benares District	1	1
		Mirzapur District	13	11
		Jaunpur District	54	54
		Ghazipur District	210	178
		Ballia "	168	151
	Gorakhpur	Gorakhpur District	353	214
		Basti "	109	106
		Azamgarh "	221	218
	Kumaun	Naini Tal District	1	1
		Garhwal "	...	...
	Lucknow	Lucknow City	2	2
		Lucknow District	80	60
		Unao "	157	152
		Rae Bareli "	154	154
		Sitapur "	9	7
		Hardoi "	52	45
		Kheri "	18	10
	Fyzabad	Fyzabad City	20	16
		Fyzabad District	52	55
		Gonda	21	20
		Bahraich "	58	58
		Sultanpur "	37	20
		Partabgarh District	10	7
		Bara Banki "	116	101
		TOTAL	2,689	2,297
PUNJAB	Ambala	Gurgaon District	56	55
		Rohtak "	22	14
		Karnal "	60	60
		Ambala "	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	12	12
		Jullundur „	12	6
		Ludhiana „	...	...
	Lahore	Amritsar District	...	...
		Gurdaspur District	1	1
		Sialkot „	15	15
		Gujranwalla „	5	4
	Rawalpindi	Shahpur District	...	...
		Jhelum „	...	...
		Rawalpindi District	2	...
	Multan	Montgomery District	...	...
		Muzaffargarh „	...	...
		Patiala State	44	31
		Jind State	21	13
		Kalsia State	...	...
		TOTAL	250	211
BURMA	Pegu	Rangoon Town	35	35
		Insein District	6	5
		Tharrawaddy District	1	1
		Pegu District	...	...
		Prome „	26	17
	Irrawaddy	Bassein Town	17	16
		Bassein District	5	5
		Maubin „	14	14
		Pyapon „	...	...
	Tenasserim	Toungoo District	54	52
		Thaton „	17	14
		Moulmein Town	1	...
	Magwe	Thayetmyo District	6	6
	Mandalay	Bhamo District	6	3
		Katha „	1	1
	Meiktila	Yamethin District	...	...
		Kyaukse „	1	1
		TOTAL	190	170

The following corrections should be made in the returns for the weeks ending 18th January and 1st February 1913:—

18th January—Maubin district *read* 9 deaths *for nil*.

1st February—
- Bassein Town, *read* 12 cases 9 deaths *for nil*.
- Bassein district „ 3 „ 3 „ „ „
- Pyapon „ „ 5 „ 5 „ „ „

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur District	9	8
		Bhandara Town	...	...
		Bhandara District	9	5
	Jubbulpore	Jubbulpore District	3	3
	Chattisgarh	Raipur Town	.	...
		Raipur District	.	...
	Berar	Yeotmal District	3	4
		TOTAL	24	15
COORG	.	Coorg	...	...
		TOTAL	..	...
MYSORE STATE	...	Bangalore Civil and Military Station	24	21
		Bangalore City	24	18
		Bangalore District	5	4
		Mysore City	...	...
		Mysore District	37	24
		Hassan "	13	6
		Kadur "	9	8
		Kolar "	1	1
		Kolar Gold Fields	10	4
		Tumkur District	...	...
		Shimoga "	7	6
		Chitaldroog "	...	...
		TOTAL	130	93
HYDERABAD STATE	...	Usmanabad District	5	2
		Raichur "	28	27
		Aurangabad "	...	..
		Nizamabad "	9	9
		Gulbargah "	...	...
		Bidar "	6	3
		Parbhani "	...	...
		Atrafibaldah " Sarf-i-khas	..	2
		Nander "	5	4
		Hyderabad City and suburbs	..	...
		Bir District	...	...
		Adilabad District	...	...
		Medak "	1	1
		Nalgondah "	3	...
		Warangal "	1	3
		Karimnagar District	...	...
		Mahbubnagar "	3	...
		TOTAL	61 (a)	51 (a)

4 cases and 1 death are reported from Coorg between the 22nd and the 26th January 1918.

(a) From the 27th January to the 2nd February 1918.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	...
		Neemuch Cantonment	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	...	...
		Kurwai State	...	...
		Rajgarh "	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	..	...
		Barwani "	...	...
		Morar Cantonment	..	...
		Sitamau State	..	...
		Sohawal "	.	...
		Narsingarh "	..	...
		Orchha "	..	..
		TOTAL	..	...
RAJPUTANA AND AJMER-MERWARA	...	Chitor	.	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	62	61
		Jaipur State	11	11
		Dholpur City	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh „	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	23	17
		[illegible]	...	...
		[illegible]pura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	96 (a)	80 (a)
N.-W. F. PROVINCE	...	Peshawar Cantonment	...	...
		Dera Ismail Khan	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District	...	...
		Kathua „	...	...
		Jammu Province	...	...
		TOTAL	...	...
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	4,964	4,083

(a) For the week ending 1st February 1918.

L. C. PORTER,
Secretary to the Government of India.

No. 165-F.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Mint.

RESOLUTION.

Delhi, the [illegible]uary 1913.

ASSAY FEES—CREDIT TO GOVERNMENT OF—RECEI[illegible]SSAY MASTERS FOR PRIVATE ASSAY WORK AND CONDITIONS UNDE[illegible] PRIVATE ASSAY WORK IS TO BE UNDERTAKEN IN FUTURE.

In the Resolution of the Government of India in the Finance Department, No. 124, dated the 12th May 1876, Assay Masters were permitted to retain any fees received by them for assays made for private persons, after crediting 4 per cent to Government for the use of Government laboratories, chemicals, etc., and assigning to the members of their establishment who assist in such private assays such portion of the fees as they think fit. With the approval of the Secretary of State for India, the Governor General in Council is now pleased to direct that in future this private assay work shall form part of the official duties of Assay Masters and their staff and that the fees received for this work shall be credited to Government.

2. The Governor General in Council recognises that in the case of officers already employed in the Department the withdrawal of the fees without compensation would be inequitable, and has therefore decided that suitable allowances shall be given to them.

3. The conditions under which assay work will in future be undertaken for private persons are laid down in the attached rules.

R. W. GILLAN,
Secretary to the Government of India.

RULES FOR RECEIPT OF SAMPLES OF BULLION FOR ASSAY.

1. Bullion may be presented for assay at the Assay Office on any working day between the hours 10-30 A M and 2 P.M , except on Wednesdays and Saturdays, on which days the hours will be from 10-30 A M. to 12 NOON.

2 The Assay Master will not accept custody of, or responsibility for, any bullion brought to the Assay Office The owner, or his authorised agent, must attend in all cases during the operations preparatory to taking a sample.

3 Bullion will, as a rule, be melted in parcels not exceeding 500 tolas in weight ; a dip muster will be taken of each melting, and about 1 tola of each muster retained by the Assay Master for purposes of assay The bars, stamped with numbers and the remainders of the musters, will then be handed over to the owner or his agent. The Assay Mas[illegible] not responsible for any loss incurred during these operations In [illegible]ses when a merchant brings bullion of quality below 900 fine, the assay report will not be on the whole bar but only on the sam[illegible]

[illegible] quantities of metal presented for assay, if less than 1 tola in weight, will be retained by the Assay Master, who will exercise his discretion whether to laminate or melt the metal, but in all such cases the process to which the metal has been subjected will be stated on the certificate of assay.

5. At the special request of the tenderer a portion of an object may be taken for assay, but in all such cases the certificate will state the fact, with details regarding subsequent melting or lamination, and it must be understood that no responsibility, express or implied, can be accepted regarding the fineness of the article from which the sample was taken

6 In cases where zinc is found alloyed with gold bullion and the fineness in gold is inferior to 900 per mille, an assay certificate may be given, but it will apply only to the sample taken and not to the whole bar, and the fact that the assay only refers to the sample taken will be specially mentioned in the certificate.

7 When assay certificates of bars are furnished they will be accompanied in all cases by a small test piece punched from the bar which has been weighed accurately to $\frac{1}{100}$ grain. The fact that such a test piece accompanies the bar, and its weight, will be stated on the assay certificate

8. At the time of sampling, a number only will be stamped on bars of bullion, or other articles On subsequent presentation to obtain the assay certificate, the Assay Office seal, and the fineness will be stamped on the bar in such cases as it will be allowable to stamp such fineness

9 It is to be clearly understood by merchants bringing bullion for assay to the Assay Office, that neither Government nor the Assay Master will be held responsible for the correctness of the certificates given. Nor can the Assay Master in any way guarantee that assays from sample, purported to be taken from large consignments, are indicative of fineness of the whole sample.

10. All fees are payable in advance.

Assay fees.

	R	A.	P.
For an assay of 1,000 or portion of 1,000 tolas of *Gold* . .	8	0	0
For *Silver* (½ tola retained)	2	8	0
For a duplicate Assay Certificate	2	0	0

Melting fees.

	R	A.	P.
Gold—For every 100 tolas or portion of 100 tolas . . .	1	0	0
„ From 100 tolas to 200 tolas	2	0	0
„ From 200 tolas to 500 tolas	3	0	0
„ For every 100 tolas or portion of 100 tolas above 500 tolas 0-8-0 (annas eight) extra will be charged. This charge is to be up to a maximum of 1,000 tolas.			
Silver—For every 500 tolas or portion of 500 tolas . . .	1	0	0

Weighing fees.

A charge of *Rupee one* will be made for each weighment of Gold or Silver.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week: During 1st half of 1912.	Average earnings per mile per week: During official year 1911-12.	Results of working during 1st half of year: Mean mileage worked 1912.	Mean mileage worked 1913.	Total earnings for week ending 1st February 1912.	Total earnings for week ending 1st February 1913.	Earnings per mile open for week 1912.	Earnings per mile open for week 1913.	Total earnings from 1st January to 1st February 1912.	Total earnings from 1st January to 1st February 1913.	Increase.	Decrease.	Results of working for official year: Total earnings from 1st April to 1st February 1912.	Total earnings from 1st April to 1st February 1913.	Increase.	Decrease.
	Rs.	Rs.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.																
5' 6" gauge.																
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	8,13,103	8,61,000	326	345	36,09,169	37,63,000	1,53,831	...	2,81,24,468	3,30,48,000	49,23,532	...
Bezwada Extension	372	320	21	21	7,377	7,700	351	367	30,389	33,500	3,111	...	2,78,685	3,13,000	34,315	...
Bombay, Baroda and Central India	739	741	946	946	6,18,587	7,57,000	686	800	30,70,840	32,20,000	1,49,160	...	[illegible]62,06,8[illegible]9	2,70,40,000	8,33,141	...
Eastern Bengal (including 3' 3⅜" and 2' 6" gauge lines)	382	415	1,510	1,570	6,40,017	7,37,000	424	469	29,33,217	31,79,000	2,45,783	...	[illegible]2,45,565	2,90,89,000	18,43,435	...
East Indian	810	761	2,392	2,458	19,23,733	21,89,000	804	891	84,79,273	96,59,000	11,79,727	...	7[illegible],91,044	8,62,47,000	94,55,956	...
Great Indian Peninsula (including Indian Midland)	681	586	2,473	2,473	19,41,653	19,78,000	785	800	80,81,703	85,07,000	4,25,297	...	6,0[illegible]82,188	6,54,90,000	53,07,812	...
Agra-Delhi Chord	372	354	126	126	44,816	40,500	3[illegible]6	321	2,50,976	1,92,000	...	58,976	1[illegible]9,407	17,72,000	...	1,17,407
Baran-Kotah	102	85	40	40	3,716	4,700	92	117	14,810	18,900	4,090	...	[illegible]2,411	1,72,000	29,589	...
Bhopal-Itarsi	499	454	57	57	28,541	38,600	503	677	1,20,228	1,66,000	45,772	...	11[illegible]3,434	14,21,000	3,17,566	...
Madras and Southern Mahratta (including 3' 3⅜" gauge lines)	282	252	2,585	2,585	6,55,009	7,20,000	253	278	28,07,820	30,61,000	2,53,180	...	2,77,[illegible]6,498	2,94,10,000	17,03,502	...
North-Western (including 2' 6" gauge lines)	479	427	3,826	3,806	16,99,304	17,00,000	444	447	72,90,5[illegible]0	75,60,000	2,69,440	...	6,74,8[illegible],033	7,58,34,000	83,48,967	...
Oudh and Rohilkhand (including Cawnpore-Burhwal 3' 3⅜" link)	325	295	1,5[illegible]0	1,602	4,21,812	4,68,000	278	292	18,74,359	18,89,000	14,641	...	1,71,57,[illegible]38	2,01,09,000	29,51,662	...
Hardwar-Dehra	292	273	32	32	6,914	10,700	216	334	27,581	36,800	9,219	...	3,65,216	3,50,000	...	15,216
Assam-Bengal	146	141	790	805	1,15,315	1,39,000	146	173	5,18,794	6,15,000	96,206	...	46,83,097	54,04,000	7,20,903	...
Burma	313	267	1,529	1,545	5,93,026	6,78,000	388	439	24,74,781	25,72,000	97,219	...	1,67,79,188	1,75,70,000	7,90,812	...
Jodhpur-Hyderabad (British Section)	208	198	124	124	27,439	30,100	221	243	1,25,346	1,25,000	...	346	10,70,964	11,99,000	1,28,036	...
Lucknow-Bareilly	167	153	254	293	45,263	49,200	178	168	2,01,504	2,23,000	21,496	...	16,51,[illegible]23	18,87,000	2,35,677	...
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	62,418	72,500	152	176	2,68,924	3,21,000	52,076	...	25,87,4[illegible]9	30,22,000	4,34,571	...
Rajputana-Malwa	363	317	1,828	1,828	5,78,280	5,98,000	316	327	28,51,698	28,85,000	33,302	...	2,39,15,164	2,56,29,000	17,13,836	...
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,396	4,88,291	5,19,000	350	372	21,79,036	22,51,000	71,964	...	2,11,75,976	2,28,67,000	16,91,024	...
Travancore Branch	141	139	108	108	14,646	15,500	136	144	65,428	67,000	1,572	...	6,62,382	7,06,000	43,618	...
Tirhoot	255	226	769	791	1,99,376	2,05,000	259	259	8,25,968	8,43,000	17,032	...	74,92,072	79,17,000	4,24,928	...
Jorhat (Provincial)	74	75	32	32	1,897	2,[illegible]00	59	78	8,011	9,300	1,289	...	94,884	98,900	4,016	...
TOTAL	484	394	25,2[illegible]3	25,544	1,09,60,536	1,18,21,000	494	463	4,81,10,415	5,11,96,500	30,86,085	...	41,47,9[illegible]	[illegible]	[illegible]	...
All other Railways.																
[illegible]-Patti-Kasur	171	168	56	56	8,822	10,000	158	179	35,662	42,000	6,338	...	4,09,564	4,48,000	38,436	...
[illegible]-Ujjain	200	167	114	114	16,173	20,500	142	180	68,903	95,200	26,397	...	7,96,906	9,27,000	1,30,094	...
[illegible]-Goona-Baran	72	54	148	148	9,728	14,400	66	97	42,559	63,600	21,041	...	3,21,528	4,62,000	1,40,472	...
[illegible]-Umbala-Kalka	314	326	192	192	[illegible]8,782	71,800	306	374	2,56,453	2,79,000	22,547	...	27,59,376	27,17,000	...	42,376
[illegible]-Kashmir (Native State Section)	81	119	16	16	753	1,700	47	106	—556	7,700	8,256	...	76,249	70,300	...	5,949
Jullundur Doab (a)	...	...	...	33	...	1,900	...	57	...	7,000	7,000	...	...	7,000	7,000	...
Khanpur-Chachran	25	21	22	22	585	700	27	32	2,717	2,400	...	317	(b) 15,578	23,400	7,822	...
Ludhiana-Dhuri-Jakhal	179	158	79	79	11,901	11,000	151	139	51,694	50,000	...	1,694	5,69,523	5,67,000	...	2,523
Nagda-Ujjain	229	172	34	34	5,900	5,900	173	173	26,225	23,000	...	3,225	2,32,277	2,45,000	12,723	...
Nizam's Guaranteed State	352	330	334	334	1,10,688	1,24,000	331	371	4,95,447	5,53,000	57,553	...	46,14,672	47,99,000	1,84,328	...
Petlad-Cambay	207	175	34	34	6,192	6,100	182	179	28,167	24,800	...	3,367	2,50,679	2,46,000	...	4,679
Rajpura-Bhatinda	414	294	108	108	45,428	36,000	421	333	1,81,537	1,61,000	...	20,537	14,01,273	16,45,000	2,43,727	...
Southern Punjab	299	257	425	425	1,36,198	1,10,000	320	259	6,24,023	5,34,000	...	90,023	45,34,243	45,30,000	...	4,243
Southern Punjab—"Ludhiana" Extension	149	147	155	155	23,378	22,000	151	142	96,061	1,13,000	16,939	...	9,17,913	9,87,000	69,087	...
Sutlej Valley	46	48	209	208	10,175	11,000	49	53	44,837	48,000	3,163	...	4,35,357	4,28,000	...	7,357
Tapti Valley	213	159	155	155	29,816	28,000	192	181	1,34,991	1,15,000	...	19,991	10,01,040	10,88,000	86,960	...
Tarkessur	375	328	22	22	8,454	5,900	384	268	32,286	27,400	[illegible]	4,886	3,03,744	3,09,000	5,256	...
3' 3⅜" gauge.																
Ahmedabad-Dholka	92	78	34	34	2,762	2,600	82	76	12,512	11,200	...	1,312	1,12,263	1,07,000	...	5,263
Ahmedabad-Parantij (including Brahmakhed Extension)	88	77	89	89	6,343	6,000	72	67	27,9[illegible]8	25,700	...	2,268	2,97,271	2,74,000	...	23,271
Bengal and North-Western	203	170	1,174	1,176	2,59,849	2,26,000	221	192	10,65,980	9,31,000	...	1,34,980	84,86,074	89,91,000	5,04,926	...
Bengal-Dooars	155	157	153	153	25,0[illegible]5	28,700	164	188	1,17,615	1,30,000	12,385	...	10,47,395	12,26,000	1,78,605	...
Bezwada-Masulipatam	132	114	52	52	6,930	6,100	134	117	30,148	27,200	...	2,948	2,46,524	2,67,000	20,476	...
Bhavnagar (including Dhrangadra)	181	169	179	194	32,866	36,200	184	187	1,35,170	1,48,000	12,830	...	12,[illegible]9,797	12,90,000	203	...
Gondal-Porbandar (including Jetalsar-Rajkot)	136	122	194	191	28,860	31,400	149	162	1,14,185	1,19,000	4,815	...	10[illegible]4,376	10,19,000	14,624	...
Jamnagar	93	89	54	54	5,493	5,6[illegible]0	102	104	21,636	21,000	...	636	[illegible]6,112	1,93,000	...	13,112
Junagad	131	105	89	100	11,550	10,700	[illegible]30	107	50,8[illegible]8	48,800	...	2,058	[illegible]2,313	4,14,000	31,687	...
Cooch Behar	153	152	33	33	5,389	5,300	163	161	24,814	23,700	...	1,114	[illegible]16,646	2,30,000	13,354	...
Dibru-Sadiya	286	304	86	86	2[illegible],[illegible]75	27,000	295	314	1,14,187	1,19,000	4,813	...	[illegible],10,437	11,02,000	91,563	...
Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	179	184	17,634	14,800	99	80	80,284	64,000	...	15,384	[illegible]6,64,062	6,15,000	...	49,062
Hyderabad-Godavari Valley	250	185	392	442	1,10,099	1,00,000	281	226	4,19,080	4,47,000	27,920	...	[illegible]8,76,631	35,21,000	6,44,369	...
Jaipur	95	75	73	73	5,647	5,200	78	71	25,347	22,500	...	2,847	2,30,299	2,57,000	26,701	...
Jodhpur-Bikaner	120	122	910	995	1,10,297	1,00,000	121	101	5,02,967	4,96,000	...	6,967	43,82,017	46,36,000	2,53,983	...
Kolhapur	244	202	29	29	8,333	8,400	287	290	35,429	35,100	...	329	2,33,801	2,43,000	9,199	...
Mirpur Khas-Jhudo	36	28	100	100	3,059	5,100	31	51	(c)13,309	23,200	9,891	...	83,273	1,52,000	68,727	...
Morvi (including Vankaner-Morvi, 2' 6" gauge)	166	144	93	93	15,041	10,400	162	112	67,441	46,900	...	20,541	5,65,230	5,50,000	...	15,230
Mymensingh-Jamalpur-Jagannathganj	130	141	55	55	9,765	9,400	177	171	45,415	41,200	...	4,21[illegible]	3,32,355	3,24,000	...	8,355
Rohilkund and Kumaon	146	178	268	268	34,089	39,600	127	148	1,55,853	1,61,000	5,147	...	14,31,110	17,35,000	3,03,890	...
Sangli	161	174	5	5	868	800	174	160	3,946	3,700	...	2[illegible]	37,056	29,800	...	7,256
Shoranur-Cochin	198	183	65	65	12,406	13,100	191	202	55,126	56,000	1,774	[illegible]	5,14,[illegible]90	5,28,000	13,910	...
Tanjore District Board	179	157	103	103	14,458	15,100	140	147	63,581	65,500	1,919	[illegible]	6,96,629	7,54,000	57,371	...
Udaipur-Chitorgarh	88	78	67	67	4,132	5,200	61	78	18,232	20,300	2,068	[illegible]	2,23,272	2,54,000	30,728	...
2' 6" gauge.																
Barsi	193	151	116	116	22,285	19,700	192	170	1,00,606	1,01,000	394	[illegible]	6,53,764	7,91,000	1,37,236	...
Champaner Shivarajpur	90	75	20	20	1,709	1,600	85	80	7,734	7,700	...	[illegible]34	61,316	69,200	7,884	...
Gaekwar's Dabhoi	130	138	118	118	15,732	13,000	133	110	70,057	55,300	...	[illegible]757	5,30,975	4,45,000	...	85,975
Kosamba-Zankavao (d)	34	...	...	26	...	300	...	12	...	1,400	1,400	[illegible]	...	15,500	15,500	...
Rajpipla	80	66	37	37	3,560	3,100	95	84	15,910	12,200	...	[illegible],710	1,00,138	88,500	...	11,638
2' 0" gauge.																
Darjeeling Himalayan	419	394	51	51	17,785	16,000	349	314	72,460	70,000	...	2,460	8,75,364	9,53,000	77,636	...
TOTAL	186	170	6,921	7,147	13,00,364	12,47,300	188	175	55,88,756	54,82,500	...	[illegible],06,256	4,74,30,512	5,05,72,700	31,42,188	...
GRAND TOTAL	381	347	32,184	32,091	1,22,60,900	1,30,68,300	381	400	5,36,99,171	5,66,79,000	29,79,829	...	46,22,21,137	50,71,67,600	4,40,46,463	...

(a) Opened from 1st January 1913. (b) From 2nd July 1911. (c) Including Khadro Section opened from January 1912. (d) Opened from 1st June 1912.

Simla, the 13th February 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

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DELHI, SATURDAY, FEBRUA[illegible]

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 to 1909 (24 & 25 Vict., c. 67, 55 & 56 Vict., c. 14, AND 9 Edw. VII, c. 4).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Monday, the 17th February, 1913.

PRESENT :

The Hon'ble SIR GUY FLEETWOOD WILSON, G.C.I.E., K.C.B., K.C.M.G., VICE-PRESIDENT, *presiding*,

and 58 Members, of whom 51 were Additional Members.

OATH OF OFFICE.

The Hon'ble the Vice-President : "Members who have to take the oath will come up to the table in the order named by the Secretary."

The following Additional Members made the prescribed oath or affirmation of allegiance to the Crown :—

The Hon'ble Khan Bahadur Mir Asad Ali Khan.

" " Maung Myé.

" " Mr. Mahomed Ali Jinnah.

" " Maharaja Ranajit Sinha of Nashipur.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. Rama Rayaningar Venkataranga asked :—

"(*a*) Will the Government be pleased to state whether any portion of the grant of 50 lakhs a year for education which was announced at the Imperial Durbar of 1911 is to be expended on agricultural education?

"(*b*) Will the Government be pleased to state whether there are any public or private rural elementary schools of agriculture in the country? And, if not, whether it is likely that in the near future such schools will be brought into existence?"

[*Sir Harcourt Butler ; Mr Rama Rayaningar Venkataranga ; Sir Robert Carlyle ; Mr Gillan.*] [17TH FEBRUARY, 1913.]

The Hon'ble Sir Harcourt Butler replied :—

"(*a*) No portion of the annual grant of 50 lakhs announced at the Imperial Durbar of 1911 has been allotted for schools which exclusively devote themselves to the teaching of agriculture. Elementary curricula, however, now generally contain nature study and simple lessons dealing with crops, cattle, etc., calculated to impart the kind of instruction described in paragraph 21 of the Government of India's Resolution on Education of March the 11th, 1904. These curric[illegible] in p[illegible] schools, for the extensi[illegible] improvement of which (as well as for the exten[illegible] the principle of free education) 30 lakhs were [illegible] out of the above-mentioned grant

[illegible] Government of India are not aware of the existence in the country of schools of agriculture of a strictly elementary character, nor of any likelihood of such schools being brought into existence in the near future A school of agriculture was, however, opened in Poona in 1910 for boys between 13 and 16 who had passed the fourth Marathi standard, and it is proposed to start similar schools in Southern Marhatta country, Sind and possibly Gujrat"

The Hon'ble Mr. Rama Rayaningar Venkataranga asked :—

"Will the Government be pleased to state what special attempts, if any, have been made to remove the general illiteracy of the peasant population in the country?"

The Hon'ble Sir Harcourt Butler replied :—

"The information is to be found in the annual reports on public instruction issued by the different Provincial Governments and in the quinquennial reviews issued by the Government of India. The Hon'ble Member is referred to these.

"A quinquennial review for the period 1907-1912 is now under preparation. The matter will be specially noticed in it."

The Hon'ble Mr. Rama Rayaningar Venkataranga asked :—

"Will the Government be pleased to state whether there is any proposal to open Veterinary Dispensaries in rural parts for the protection of agricultural cattle?"

The Hon'ble Sir Robert Carlyle replied :—

"There are already 353 Veterinary Dispensaries in India, and, although the returns do not in all Provinces show which of these are in rural parts, it may be presumed that the bulk of them are in rural parts, and that almost all of them are for the protection of agricultural cattle."

The Hon'ble Mr. Rama Rayaningar Venkataranga asked :—

"Will the Government be pleased to lay on the table the reports on the cattle survey and the food prices inquiry? If the reports are not ready, will the Government be pleased to say when they would be ready for publication?"

The Hon'ble Mr. Gillan :—"With your permission, Sir, I shall reply on behalf of the Hon'ble Finance Member to the Hon'ble Mr. Rayaningar Venkataranga's question

"The Government have not yet received the Prices Enquiry Report. It is expected shortly The question of publication will be considered after the report has been received.

[17TH FEBRUARY, 1913] [*Mr Gillan ; Mr Rama Rayaningar Venkataranga ; Sir Robert Carlyle ; Sir G M Chitnavis ; Sir Reginald Craddock*]

"As regards the Hon'ble Member's question on the subject of the Cattle Survey, I beg to refer him to the answer which is being given by my Hon'ble Colleague Sir Robert Carlyle to the question on a similar subject, which has been asked by the Hon'ble Sir G M. Chitnavis"

The Hon'ble Mr. Rama Rayaningar Venkataranga asked :—

"Are any [illegible] departments of agriculture in different provinces to popularize new ideas about agricu[illegible]?"

The Hon'ble Sir Robert Carlyle replie[illegible] :—

"I lay on the table a copy of the 'Third Report* on the Introductio[illegible] Improvements into Indian Agriculture by the work of the Agricultural Department' published in 1912 by a Committee of the Board of Agriculture which shows the steps taken to popularize new ideas about agriculture by means of Agricultural Associations, Local Demonstrations, Vernacular Agricultural Journals, Leaflets and Circulars, Agricultural Shows and Exhibitions, Itinerant Assistants, Seed Farms and Seed Depôts, the utilization of individual expert cultivators for the introduction of improved methods, Vernacular short courses, training sons of cultivators, assistance in marketing and connection with the Co-operative Movement"

The Hon'ble Sir G. M. Chitnavis asked :—

"With reference to the reply given by the Hon'ble Sir Harvey Adamson to my question regarding official tours on the 18th February, 1910, to the effect that opinions of the Local Governments had been invited on the proposals of the Royal Decentralisation Commission in this connection, and that copies of my question and the answer given by the Hon'ble Home Member on behalf of Government would be forwarded to them, will Government be pleased to state whether any replies have been received from the Local Governments, and, if so, to lay such replies on the table, and to say whether any, and if so what, measures have been proposed with a view to reducing to a minimum any inconveniences which may be caused to villagers by official tours?"

The Hon'ble Sir Reginald Craddock replied :—

"The attention of the Hon'ble Member is invited to the reply given to the question on the same subject asked by the Hon'ble Mr G M Bhurgri at the meeting of the Imperial Legislative Council on March 13th, 1912 The question is still under correspondence with the Secretary of State"

The Hon'ble Sir G. M. Chitnavis asked :—

"With reference to the reply given on 23rd March, 1910, to my question regarding cattle survey, will Government be pleased to say what opinion has been given by the Inspector-General, Civil Veterinary Department, whether, in the light of the opinion given by him, any definite recommendations have been made to Local Governments, and whether any other steps have been taken to collect information as a basis for a systematic cattle survey in all Provinces of India?"

The Hon'ble Sir Robert Carlyle replied :—

"No reply was received from the Inspector-General, and his office was abolished last year In the meantime the cattle question was discussed by a Conference held in the United Provinces in 1909, a memorandum on the cattle of the Central Provinces was prepared by Mr Standen, C S, on the basis of notes prepared by the late Mr Jethiji, Civil Veterinary Department, and

* *Vide* Appendix A.

[*Sir Robert Carlyle ; Sir Ibrahim Rahimtoolla ; Sir Harcourt Butler.*] [17TH FEBRUARY, 1913.]

a report on cattle and dairying in the Punjab was issued by Mr. Stow, C.S. On receipt of these reports, the Government of India advised Local Governments that the preparation of technical surveys should be preceded by the collection of general information somewhat on the lines followed in Mr. Stow's report, and it is understood that reports on these lines are under preparation, but it is not known when they will be ready for publication. Copies of the reports* by Messrs. Standen and Stow are placed on the table."

The Hon'ble Sir Ibrahim Rahimtoola asked :—

"(*a*) Will Government be pleased [illegible] whether, in pursuance [illegible] resolution passed by the Bomb[illegible]lative Council, the Government of Bombay addressed a [illegible]ation to them on the subject of throwing open the ports of [illegible] Chittagong and Madras for the embarkation of pilgrims to [illegible] Hedjaz ?

"(*b*) Will Government be pleased to state whether they have taken the matter into their consideration, and whether they propose to throw open in time for the ensuing pilgrim season all or any of the ports mentioned in the preceding interpellation ?"

The Hon'ble Sir Harcourt Butler replied :—

"The answer to clause (*a*) is in the affirmative. In regard to (*b*) the proposal made by the Hon'ble Sir Ibrahim Rahimtoola in the Bombay Legislative Council has been carefully considered by the Government of India in consultation with the Governments of Madras and Bengal. It has not been found possible to accept it for the following reasons :

"As regards Madras neither this nor any West Coast port in the Madras Presidency is so situated as to attract many pilgrims from the Presidency. The latter, who, as it is, form only a very small percentage of the total number of pilgrims from India, will naturally prefer the cheaper and quicker route *viâ* Bombay.

"The port of Chittagong was open to pilgrim traffic from 1897 to 1903. In the last-named year, on the abolition of the provincial observation camps and the consequent removal of restrictions regarding place of embarkation, the pilgrims themselves abandoned Chittagong which was closed as a port of embarkation. Past experience has shown that Chittagong cannot compete with Bombay in the matter of pilgrim traffic, and difficulty was always experienced in obtaining ships of pilgrims, or a full cargo of pilgrims for ships.

"The port of Calcutta formerly open to pilgrim traffic was closed in 1897. The extent of the traffic had always been extremely small, and it is unlikely that such as there was in the past would return, should the port be re-opened, in view of the greater convenience of Bombay.

"In these circumstances the Government of India have, in concurrence with the Governments of Madras and Bengal, come to the conclusion that the opening or re-opening, as the case may be, of the three ports above mentioned while entailing considerable expenditure, will have no appreciable effect in reducing the pilgrim traffic in the port of Bombay which from its more convenient situation and other facilities must continue to attract pilgrims from other ports of India.

"They have, however, recently sanctioned the opening of the port of Karachi to pilgrim traffic, and trust that some relief will thereby be afforded to Bombay."

* Not re-printed in the Proceedings

[17TH FEBRUARY, 1913.] [*Maharaja Manindra Chandra Nandy; Sir Robert Carlyle; Mr. Rama Rayaningar Venkataranga: Sir Reginald Craddock; Mr. V. R. Pandit.*]

The Hon'ble Maharaja Manindra Chandra Nandy asked :—

"(*a*) Will the Government be pleased to make a statement about the architecture of new Delhi, and whether any decision has been arrived at on the subject?

"(*b*) Have the plans advertised for been received, and have any prizes [illegible]rded? [illegible], will [illegible]es of the winners of the prizes be declared, and will the plans be opened to inspect[illegible] the public?"

The Hon'ble Sir Robert Carlyle repli[illegible] the [illegible]:—

"(*a*) No decision with regard to the architecture of new [illegible] yet been arrived at. Government is therefore not yet in a position to make a statement on the subject.

"(*b*) The designs for residences which were advertised for have been received, and the following premia have been awarded :—

Section B 2	Rs. 375 to Mr. Ram Rup Sharma.
„ C	Rs. 500 Do.
„ D	Rs. 175 to Messrs. Chas. Stevens and Co., Bombay.

"The designs were exhibited for inspection by the public at Hindu Rao's House at Delhi on the 6th and 7th February in accordance with the notification which appeared in the public press."

The Hon'ble Mr. Rama Rayaningar Venkataranga asked :—

"(*a*) Is it a fact that in the recent Imperial Legislative Council election many of the zamindars and landholders of the Madras Presidency who had gone to Madras in connection with various public functions, were not able to exercise their franchise owing to their inability to comply with the rule which requires them to record their votes only in their districts, and that only 79 out of 123 electors on the roll recorded their votes?

"(*b*) Is it a fact that in 1909 a special notification was issued permitting the zamindars to vote before a specially appointed Attesting Officer in Madras?

"(*c*) If so, will the Government be pleased to say whether they propose to modify once for all the election rules in such a manner as to enable the zamindars and landholders to vote on voting paper sent to them by the specially appointed Attesting Officers as is done in the election of the University representative in the Madras Legislative Council, or to give them the option to record their votes before an Attesting Officer either in their own districts or in the presidency-towns?"

The Hon'ble Sir Reginald Craddock replied :—

"(*a*) It is a fact that only 79 voters out of 123 went to the poll, but the Government of India have no evidence that the reason suggested by the Hon'ble Member was the operative cause.

"(*b*) The answer is in the affirmative, but the notification referred to applied only to a Provincial Council election, and its legality has since been called in question.

"(*c*) No modification of the election rules in the direction indicated is at present contemplated, but further inquiry will be made from the Local Government as to the existence of any real difficulty and the possibility of any remedy."

The Hon'ble Mr. V. R. Pandit asked :—

"(*a*) Have the Government of India received from the Central Provinces Administration their scheme for the constitution of the Provincial Legislative Council?

"(*b*) Is it a fact that a memorial signed by the numerous graduates of various Universities resident in the Central Provinces, other than

[*Mr. V. R. Pandit ; Sir Reginald Craddock ; Sir G. M. Chitnavis ; Mr. Gi ; Mr. Syed Ali Imam.*] [17TH FEBRUARY, 1913.]

those employed under Government, has been submitted to the Hon'ble the Chief Commissioner praying that until such time as the Provinces have a separate University of their own one seat on the Provincial Legislative Council be reserved for a representative of the graduates to be elected by them or by graduates of a certain standing as Government may deem fit to prescribe ?

"(*c*) Has the attention of the Government been drawn to the fact that a meeting of graduates resident in the Central Provinces was he[illegible] at Nagpur on the 1st February [illegible] adopted, and it was [illegible] to request the Hon'ble the [illegible] Commissioner [illegible] a deputation on their behalf ?

"(*d*) [illegible]rnment be pleased to state whether they propose to pro-[illegible] for representation of the graduates of various Universities on the Council by means of election by the entire body of such graduates or otherwise ?"

The Hon'ble Sir Reginald Craddock replied :—

"(*a*), (*b*) and (*c*). The answer is in the affirmative.

"(*d*) The question is not one which affects the Central Provinces only, and there is no present intention of altering the regulations on the lines suggested."

The Hon'ble Sir G. M. Chitnavis asked :—

"Will Government be pleased to state whether they have received any information from the Secretary of State regarding the appointment of a Royal Commission to inquire into the India Office finances? If the answer is in the affirmative, will Government be pleased to lay on the table any official papers or papers which may be available on the subject for the information of the Indian public ?

"Will Government be pleased to state whether they propose to suggest to His Majesty's Government and the Secretary of State the advisability of appointing an official of Indian financial experience, and conversant with the financial policy of the Government of India, and a non-official Indian from the Commercial Community ?"

The Hon'ble Mr. Gillan replied :—

"The Government are not in a position to make any statement on this subject."

INDIAN EXTRADITION (AMENDMENT) BILL.

The Hon'ble Sir Reginald Craddock :—"Sir, I beg to present the Report of the Select Committee on the Bill to amend the Indian Extradition Act, 1903.

"I propose to reserve any remarks on this Report until the next meeting, when I shall move that the Report of the Select Committee be taken into consideration."

ADMINISTRATOR GENERAL'S BILL.

The Hon'ble Mr. Syed Ali Imam :—"Sir, I beg to present the Report of the Select Committee on the Bill to consolidate and amend the law relating to the office and duties of the Administrator General.

"The Report will be before Hon'ble Members in due course, and also the amended Bill. Under those circumstances, it is hardly necessary at present for me to go into the details of the changes that have been suggested.

"The Report, it will be also seen, has not been signed by the Hon'ble Pandit Madan Mohan Malaviya. The reason is that the Hon'ble Member, who was on the Committee, was unable to attend on account of the very onerous duties that have devolved upon him in connection with the very well-known movement of the Hindu University."

OFFICIAL TRUSTEE'S BILL.

The Hon'ble Mr. Syed Ali Imam :—"I also present the Report of the Select Committee on the Bill to consolidate and amend the law constituting the office of Official Trustee. My observations in regard to this Bill are exactly the same as in regard to the one that I have already presented."

[17TH FEBRUARY, 1913.] [*Mr. Jinnah; Mr. Ghuznavi.*]

MUSSALMAN WAKF VALIDATING BILL.

The Hon'ble Mr. Jinnah :—" Sir, I move that the Bill to define the rights of Mussalman subjects of His Majesty to make settlements of property by way of *wakf* in favour of their families and descendants be referred to a Select Committee, consisting of the Hon'ble Mr. Syed Ali Imam, the Hon'ble Sir Reginald Craddock, the Hon'ble Mr. Wheeler, the Hon'ble Mr. Carr, the Hon'ble Mr. Eales, the Hon'ble Mr. Saunders, the Hon'ble Sir William Vincent, the Hon'ble Sir Ibrahim Rahimtoola, the Hon'ble Mr. Ghuznavi, the Hon'ble Nawab Saiyid Muhammad, the Hon'ble Mr. Qumrul Huda, [illegible] Hon'ble Mr. [illegible]lbhoy Currimbhoy Ebrahim, the Hon'ble Mr. Arthur, [illegible] Hon'ble Pandit Madan [illegible] Malaviya and myself. In moving this resolution, Sir, I do not wish [illegible] the time of the Council, because, when I introduced this Bill in March, [illegible] explained the objects and the reasons of the Bill. Therefore, at the [illegible] the motion before the Council is that it should be referred to Select Committee. Since March, 1911, the Bill has been before the country. Various criticisms and opinions have come from different parts of the country, from different associations and leading men. All these will be properly considered in the Select Committee. I am very happy, Sir, to say that the principle of the Bill has been universally approved by the Muhammadans of India. There is one thing I wish to say before I sit down, and that is this, that I am thankful to His Excellency the Viceroy and the Government of India that they should have nominated me to give me the opportunity of piloting this Bill through the Council."

The Hon'ble Mr. Ghuznavi :—" Sir, I now rise with your permission to make a few remarks with regard to the Bill which my friend the Hon'ble Mr. Jinnah has introduced in this Council, and which is now being referred to a Select Committee.

" At the outset, I have to offer him my sincere congratulations for having given his anxious thoughts and formulated a measure which seeks to remove certain serious disabilities under which the Mussalmans of Hindustan have been labouring since a long time past. This is a matter which has been exercising the minds of Mussalmans throughout the length and breadth of India. Therefore, since the introduction and the publication of this Bill, views and opinions both for and against have been pouring in from all sides. Judging from the papers that have been circulated to us in this connection, it appears that the consensus of opinion is in favour of some such measure, though not quite exactly as the Bill stands in its present form. The Local Governments of Bombay, the United Provinces, and Bengal (before the modification of Lord Curzon's partition) do not seem to have seen their way to support this measure, whereas almost all the other Governments, notably those of Eastern Bengal and Assam, the North-West Frontier Province, Madras and the Punjab have accorded their unstinted support. The former, I am afraid, who have looked upon this Bill unfavourably, took up their attitude from the fact that they seemed to have looked upon the decision of their Lords of the Privy Council as the laws of the Medes and Persians, and from that standpoint they seemed to have characterised this as an attempt on the part of the Mussalman community to overrule the Privy Council decision of 1881. This matter however concerns, Sir, the entire Mussalman community of India, and if it is found that their Lordships of the Privy Council have fallen into an error in deciding that under the Mussalman law it is not valid to create a *wakf* or endowment, the immediate object of which is to benefit and secure from want the descendants or relations of the *wakif*, there is no reason why the interference of the Government of India should not be sought.

" The Mussalmans of Eastern Bengal, from their recognised and veteran leader the Hon'ble the Nawab Bahadur of Dacca downwards almost to a man, are strongly in favour of some such measure. The same can also be said of almost

[*Mr. Ghuznavi.*] [17TH FEBRUARY, 1913.]

all the Mussalmans of Western Bengal. One of the main reasons of their support to a measure of this kind is the sad spectacle of the disruption and ruin day by day of many Mussalman families of wealth and importance whose properties had been for years preserved in the families under the system of settlements known as the *wakf-alal-aulad*. In Egypt, Turkey and Arabia, and in most of the Native States in India, Mussalman families enjoy the protection of their *wakf-alal-aulad*. It is only here in British India that the decision of the Privy Council has spelt ruination to many an old respectable family. The law relating to *wakf* has been in force for many centuries, and has been cherished and valued by Mussalmans all over the world, as it is based upon the direct ordinances of the founder of Islam [illegible] to be valid, but encouraged their [illegible] by dedicating what little property he had in favour of his posterity.

"In [illegible], particularly in England, family properties and family prestige have been preserved intact for centuries owing to the primogeniture system and the law of entailment Younger sons knowing at the outset that they would be cut off with a shilling and would have to fall back upon their own resources start life with equipping themselves in order that they may earn their own livelihood. This act is a great incentive to their building their own fortunes, and in many cases acquiring by their own exertions and own merit properties sometimes perhaps as large as their own family properties. Thus whilst there, the tendency is for properties to multiply and fortunes to increase, here, from the constant splitting up of estates, properties gradually dwindle down till they disappear entirely from the hands of the members of the original family.

"The law of inheritance among Mussalmans is however a sacred law as laid down in the Koran, and no good Mussalman has any right to interfere materially with the spirit of that law. Hence we find that in Bengal itself one or two dissentient voices have been raised against this measure. Amongst opinions that have been received from Bengal there are some from men who are held in great esteem and whose voice we cannot lightly ignore, notably among them is my valued friend Nawab Abdul Jubbur. To them I would say that if the object of this Bill is to codify entirely the law of *wakf* and substitute something in contravention of the spirit of the law as laid down by the great prophet of Arabia and as interpreted by the highest Ulemas and learned Mussalman jurists, I would be the first to oppose it with all the emphasis that in me lies. If this Bill, Sir, tends to weaken our law or introduce any novelty into our law which is a part and parcel of our religion and a good Mussalman, Sir, holds nothing so dear as his religion, I would oppose it tooth and nail. If this Bill sought the introduction of an entirely new law of *wakf* which would be obviously a very dangerous precedent of interfering with the Islamic law itself, and which would be contrary to the gracious Proclamation of Victoria the Good of blessed memory, I for one, Sir, would have nothing to do with it, and would oppose it on principle. Again, if this Bill, Sir, were *wakf-alal-walad* and not *alal-aulad*, I would still oppose it.

"When we are now in the twentieth century talking of women's rights and women's franchise, at the time when a large portion of the world was immersed in darkness, the great prophet of Arabia recognised women's rights and elevated them to a position at law which is denied to them even at the present day. The scope of this Bill, as I understand it, Sir, is to create a *wakf* or endowment for the benefit of all the heirs, both male and female, and to appoint one, per choice the eldest son, as the *mutwali* to hold the entire management and control of all the family properties and for his labour to get a much higher proportion of the profits than any of the other descendants.

"In fine, I welcome this measure as merely a declaratory Act neutralising the verdict of the Privy Council and as an attempt to restore to the Mussalmans of this country their own laws in the matter of *wakfs* and endowments.

"As the Bill stands at present, there are many clauses which require complete revision and some perhaps omission, as for example, clauses 5, 7, 8, and 9,

[17TH FEBRUARY, 1913.] [*Mr. Ghuznavi; Malik Umar Hayat Khan; Mr. Syed Ali Imam.*]

As regards the elaborate provisions relating to the registration of *wakfnama*, I feel that a great deal of it may be omitted with advantage. The enormous powers that are proposed to be given to the officers registering the deed are, to my mind, absolutely unsafe and injudicious. The power to consider whether a *wakfnama* has been duly drawn up in terms of this measure should be vested in the hands of a judiciary. The provisions for safeguarding the interests of the creditors should also be revised carefully, and care should be taken that the perpetration of frauds of the kind may not be possible.

"There are many points in this Bill to which I should like to refer, and to [illegible] I shou[illegible] the attention of my Hon'ble friend, but as the Bill is about to be referred to a [illegible]mittee in which my friend has given me a place, I propose to refer to them [illegible] up for consideration before it, and I therefore do not wish to take up the time of [illegible] the [illegible]cil any further. But there is one matter which, with your permission, Sir, I [illegible] to mention before I have done. Property is either lawful or unlawful. No Mussalman, as I understand our laws, can make a *wakf* of any description of unlawful property. In clause 2, sub-section (7) the words 'immoveable property' are made to include stocks, shares, securities, etc., which necessarily also include interests or may include lands acquired by money accrued from interests which is not lawful. Under the circumstances, I would urge upon my friend to consider the advisability of excluding these from the scope of this Bill. Finally, I should like to call the attention of my friend to the necessity of making a provision in his Bill for the validity of *wakfs* already created and existing. I would suggest that *wakfs* of immoveable property which fulfil the requirements of the proposed legislation should be recognised as valid."

The Hon'ble Malik Umar Hayat Khan:—"Sir, this is too early a stage to make any remarks on the Bill. As I represent the Muhammadans of the Punjab, who predominate in the province, I will be accused of keeping silent, when a measure for the benefit of the Muhammadans is in the process of going to the Select Committee. Though I have gone through the whole correspondence on this Bill, yet I may have to wait till I ask the opinion of the Punjab Muhammadans further, as I do not want to commit myself before then. Personally I am in accord with the principle of the Bill. If all the *aulad*, that is, the children in the true sense of the word were treated in every way according to the division of property laid down by Holy Koran, I think then no Muhammadan could differ on the subject. This law came to us thirteen hundred years ago, and has since then continued unaltered. There may be misapprehensions to the effect that it is now brought forward against the present money-lender, but there was no money-lender of the present type at the time, as interest was not allowed, as well as underhandedness of the opposing parties. If any transaction was carried on by both the parties, it was governed by the same law which was devised to safeguard the interests of both who belonged to the same country and same nation. I hope from this it will be seen that there is not much to be feared in this direction. I have not gone into the details of the question purposely as I want to reserve my opinion till I get further directions from the Punjab Muhammadans whom I represent. This Bill will be sifted in the Select Committee which will provide for all the safeguards necessary. I hope there will be no difficulty or opposition in its reaching that stage."

The Hon'ble Mr. Syed Ali Imam:—"In supporting the motion that the Wakf Bill be referred to Select Committee I wish, with your permission, Sir, to explain to the Council what the attitude of the Government of India is towards this legislative measure. We have known for long that the Muhammadans of India as a community have held strong views on the Privy Council decisions which this Bill is intended to overcome. Representations in various forms have reached us clearly indicating that Muhammadan opinion in this country has been gathering in volume and strength against what it considers to have been an innovation on Islamic jurisprudence. Opinions of Muhammadan lawyers of considerable repute have mostly ranged themselves on the side of the popular view. The Right Hon'ble Mr. Amir Ali and Dr. Abdul Majid in England,

[*Mr. Syed Ali Imam.*] [17TH FEBRUARY, 1918.]

Shamsul-Ulama Md. Yusuf of Calcutta, the well known savant Shamsul-Ulama Shibli Nu'mani of Lucknow and many others of much learning in Islamic jurisprudence do not accept, I put it most deferentially, the correctness of the case-law as it stands at present on the basis of the decisions in question. Apart from individuals of such distinction, public bodies and institutions, like the Moslem League and various others have pronounced strongly in favour of restoring the Muhammadan law in this country to the position which, in their opinion, it occupied before these decisions were given. Then, again, an examination of the texts and authorities largely relied upon by Muhammadans all over the world seems to favour the view that the cry raised against a narrow interpretation of the law of *wakf* is not without justification. These authorities obviously support the contention that the doctrine dealing with the creation of a *wakf* in favour of one's own family or descendants forms an integral portion of the Muhammadan law, and that *wakf* as a family settlement is recognised by all the schools of that law. There appears to be agreement in the principle with some variations as to the mode of creating such trusts. In fact Muhammadan jurists of eminence have not only recognised the validity of such a settlement, but also its merit as an act of grace in the eyes of God from which sanction to the creation of such a *wakf* has been deduced. A reference in the original of such high authority as the Fatawa Alamgiri, Raddul Mukhtar and Hedaya will leave no room to doubt that the principle of the Bill before the Council as contained in its clause 3 is based on a correct juridical notion of the Mussalmans. In short, the practice which the Bill is intended to validate is, to the best of my information, not only commonly in vogue in Turkey, Egypt, portions of Africa and Persia, but has also received State recognition in those countries whose law Courts accept the question as a settled principly of Muhammadan jurisprudence. Since the introduction of the Bill be Mr. Jinnah, it has been before the country and been favourably received by Muhammadans so far as its main principle goes. I may congratulate the Hon'ble Member on the large consensus of opinion that is in favour of the main principle of his Bill. It may be that *wakf-alal-aulad* is repugnant to the critical sense of the modern lawyer as an encouragement to the creation of perpetuities, but if we are to allow the Muhammadans in this country the enjoyment of their personal law, their liberation from the restraints imposed by the decisions of the Privy Council is a measure which the Government of India is not disposed to oppose. In the circumstances, we are willing to give our support to a short declaratory Act validating *wakfs* of the character and under the conditions contained in clause 3 of the Bill which also safeguards the position of the Mussalmans of the Hanafi sect in the matter of creating a *wakf*.

"As regards the rest of the clauses of the Bill I confess that I consider them not only unnecessary but open to objection. Clause 4, for instance, imposes certain obligations which in some cases may be considered as unreasonable restrictions on the powers of a Muhammadan to create a *wakf*. Under the existing law it is not necessary to execute a deed or register it for certain forms of *wakf* by a Muhammadan. The dedication of a prayer carpet to a mosque or a pair of silver lamps to a shrine will be invalid if the provisions of clause 4 are not complied with; but this will clearly be an encroachment on the Muhammadan law which may be considered hardly justifiable. Similarly, these clauses of the Bill are unnecessarily restrictive and cumbrous. The principal reason why the Hon'ble Member has embodied them in his Bill is to prevent fraud on creditors, but one may be permitted to urge that the question of registration and the matter of the fraud on creditors are sufficiently protected by the existing law. There is also safety in the very clear provision of the Muhammadan law itself as regards *wakfs* that are fraudulent. The Fatawa Alamgiri on the authority of Nahrul Faek has laid it down beyond any cavil that a *wakf* with a view to defeat or delay creditors will be avoided to the extent of the debt existing at the time of the creation of the endowment, provided there is no other property to satisfy the debt in question. The same principle is emphasised by the Raddul Mukhtar and other authorities. Then, again, some of the very weighty and

[17TH FEBRUARY, 1913.] [*Mr. Syed Ali Imam ; Mr. Jinnah.*]

responsible opinions that we have received on the Bill do not favour the inclusion of these provisions. Under the circumstances no case seems to have been made out for the imposition of restrictions which somewhat infringe the free observance of the Muhammadan law, and introduce a procedure of much complication and elaborate inquiry, by officers of the Registration Department, falling outside the scope of their ordinary functions, and for which they are not known to have any special qualification. The Government of India is, therefore, unable to accept these clauses. With this clear and distinct reservation, I welcome the reference of this Bill to Select Committee where I may assure the Hon'ble Member it will receive a very careful consideration."

The Hon'ble Mr. Jinnah :—" Sir, I have only a few observations to make with regard to what fell from the Hon'ble Mr. Ghuznavi, and I can only assure the Hon'ble Member that the points that he mentioned in the Council will receive every attention from the Select Committee, and therefore I do not wish to discuss the matter here now. The Hon'ble the Law Member referred to various clauses, and he very rightly said that these clauses were really introduced in the draft Bill with the sole object of safeguarding the interests of the creditors. That point has been raised more than once in our Courts of law, but if the Hon'ble the Law Member and the Hon'ble Mr. Ghuznavi will be able to satisfy the Select Committee and the Council that the omission of these clauses would not leave the door open to commit fraud against the creditors, I shall be only too happy to drop them. Of course in India when you have undertaken legislation of this character, it is not only the Mussalmans of India that have to be taken into consideration, there are other communities who deal with properties which may be in the hands of Mussalmans at one time and go into the hands of Hindus or some other community at another. Therefore, my only anxiety in introducing these clauses was to meet that opposition which may very well come from other communities, namely, that this may lead to fraud against creditors. If the Hon'ble the Law Member and the Hon'ble Mr. Ghuznavi will satisfy the Select Committee and this Council that there is no such fear, I should be only too happy to drop them."

The motion was put and agreed to.

SIR CURRIMBHOY EBRAHIM BARONETCY BILL.

The Hon'ble Mr. Syed Ali Imam:—" Sir, I move for leave to introduce a Bill to settle the endowment of the Baronetcy conferred on Sir Currimbhoy Ebrahim. The necessity for creating a trust to uphold the dignity of this hereditary title is obvious, but as the ordinary law of perpetuity is a bar to the making of a settlement of the kind that is desired the object cannot be achieved without an Act of the Legislature. There have been instances in the past where recipients of similar honours have successfully approached this Council. The present Bill has been framed generally on the lines of previous enactments dealing with the same kind of relief that is sought by the present measure. The scheme of the trust is somewhat different from those of the preceding ones, but its redeeming feature is that the bulk of the property, for the time being included in the settlement, will be periodically set free and replaced by other properties of an equal value. This saves the Bill from the impolicy of removing immoveable property permanently from the market. An apprehension has been felt that the properties proposed to be settled by the Bill might prove inadequate to maintain the dignity of the title in time to come. A clause has therefore been added giving power to supplement to a limited extent, and is made exerciseable only once. I may further add that the Bill has been settled in concert with Sir Currimbhoy Ebrahim's legal advisers and the Government of Bombay. Before I close my observations, I wish to express my gratification at the presence in this Council of my Hon'ble Colleague, Mr. Fazulbhoy Currimbhoy, himself a distinguished Indian and a son of the Baronet with whose name this Bill is associated. The City of Bombay may well be proud of the brilliant record of its commercial enterprise and industrial development, but it may justly be said that that record is the more luminous for

having the honoured name of Sir Currimbhoy Ebrahim on its pages. He has been in the forefront of the movements that have quickened into life the instinct for commerce and industry in this country. He is indeed a stalwart figure among the pioneers, but the efforts that have been crowned with so much success in his profession have found no less expression in princely contributions to public charities and large-hearted munificence which have endeared him to his countrymen and earned for him the great distinction which it has pleased his Sovereign to confer upon him."

The motion was put and agreed to.

The Hon'ble Mr. Syed Ali Imam introduced the Bill and moved that the Bill, together with the Statement of Objects and Reasons relating thereto, be published in English in the Gazette of India and in the Bombay Government Gazette.

The motion was put and agreed to.

The Council adjourned to Tuesday, the 25th February, 1913.

W. H. VINCENT,

Secretary to the Government of India,

Legislative Department.

DELHI;

The 19th February, 1913.

APPENDIX A.

Preface.

THE first two reports on the subject of introduction of improvements into Indian Agriculture by Agricultural Departments, published in 1909 and 1910, were referred to a Committee of the Board of Agriculture in India, 1911, consisting of Dr. Mann (Chairman), Messrs. Clouston, Smith, Evans, Hart, Lonsdale, Main, Milligan, Powar, Sherrard and Stuart, for consideration and amplification as far as possible.

The report of the Committee as submitted to and passed by the Board is now published for general information.

B. COVENTRY,
Agricultural Adviser to the Government of India.

June, 1912.

The Introduction of Improvements into Indian Agriculture.

BY THE WORK OF THE AGRICULTURAL DEPARTMENT.

AT three former meetings of the Board of Agriculture (1908, 1909, 1910) a Committee has considered the subject which has been referred to the present Committee, and as a result of their deliberations two reports have been issued which were largely a collection of instances of success in bringing improvements to the notice [illegible] the practice of cultivators. The present report must be considered as a supplement [illegible] these two, and is an attempt to collect a few of the more prominent advances which have been made during the last two years, and the methods which have been success[illegible] those cases.

Agricultural Association.

2. The development of the utility of agricultural associations has gone on apace in some parts of India, notably the Central Provinces; in others they have shown such lack of life, vigour and utility that it has been recommended to dissolve them, at least in the form which they have had up to the present. The whole matter of agricultural associations is, however, being dealt with in a separate report, and nothing, therefore, will be said here on this subject. (For the detailed report on Agricultural Associations please see pages 11 to 15.)

Local Demonstrations.

3. Considerable developments as to methods and results have taken place in this direction.

4. In the Central Provinces large numbers of demonstration areas are now worked, belonging in all cases to private owners who allow them to be used for the purpose. In connection with these the *Kamdar* scheme outlined in the last report has proved of very great value, and the men engaged as *Kamdars* now pass from demonstration of one thing to another during different parts of the year. Thus a large number are now employed, after training, to demonstrate the transplanting of paddy, to show the proper method of irrigating wheat, to plant sugarcane according to the best methods and so on, during different parts of the year. They work, as previously described, in two villages as a rule, and are supervised, almost daily by an agricultural assistant who is responsible for a number of villages. Their pay is Rs. 9 to Rs. 15, but it is recognised that if they do good work their pay will have to be increased. They are now in demand and are sometimes lent to *Mulgazars* and others who are willing to pay and utilise them.

5. The experimental farms are being increasingly used as demonstration centres. It is, for instance, arranged once a year to bring a large number of cultivators from the cotton tract to the farm at Akola. While this is essentially the annual meeting of the Divisional Agricultural Association, yet a large number of others are called, and come. This is arranged when there is most to see, and the matters to be shown are arranged carefully beforehand. The Railway Companies grant concessions of half fares to members attending these meetings. Similar work is done in connection with other farms. So much is this use of the farms valued that the District Boards are now devoting some of the money formerly employed in paying for young men in the *Malguzar* class at the College at Nagpur, to the purpose of sending cultivators to the various farms.

6. In this connection may also be mentioned the success in the extension of the use of new ploughs by means of local ploughing matches, for substantial prizes, held in centres where the ploughs are suitable.

7. In Bombay the development of local demonstration has followed the increase of staff which it necessitates. In practically every district there is now a trained and qualified fieldman,—sometimes a graduate, sometimes not,—who carries on demonstrations on the cultivator's own land, supplying him with necessary outside materials and being present at the critical moment. The chief difficulties are found to be to maintain the quality of the supervision of such work and to train adequately and property men for such local employment, To have a good supervising staff and well trained men to do the work are considered to be vital to success. At present the training of the men in hand forms the great hindrance to very extensive development. Much and increasing success has been attained, but it is felt that the training of the men required will be among the most important work of the senior staff for years to come.

8. Mention should be made of [illegible] demand which is arising for trained non-graduate fieldmen and also for graduates by local proprietors. So far, as a rule, the [illegible] cannot be filled, but the very existence of the demand is an indication of the value of the local men's work.

9. Under the Court of Wards in Madras definite demonstration farms have been established on some of the estates where practices are shown which are considered to be practically applicable. The cultivators are invited periodically to inspect, and meetings held for discussion. Considerable success has been attained in several cases.

10. In the Punjab definite local demonstrations have been undertaken in certain districts, notably Lyallpur, on the interculture of cotton. The agents employed were superior workmen (*Mukadams*). Spots were selected all over the district in cultivators' holdings. Cotton was planted by the Department, and the plots were visited periodically with the interculturing implements. The system seems a success, and has certainly shown the people how water can be saved by the method.

11. Monthly ploughing classes have been held, but the people now prefer that the demonstrators of the Department should go to their villages and train them there in the use of the new plough on their own land. It is intended to extend this system to the limit of the available staff. Classes have also been held in the use of reapers, but here there is less need, as the knowledge of their working quickly spreads.

12. In Bengal work of the agricultural station is attracting large number of visitors and local people. The serious damage done by the potato moth has led to demonstrations in the Patna district on the storage of seed potatoes in sand. The original demonstration concerned only fifty maunds stored after harvest, which later, at the time of sowing, showed a profit of R130. The result of this was that in the following year (1910) six cultivators followed the same method, and in 1911 no less than 200 cultivators stored seed potatoes similarly.

13. In the United Provinces small plots in the hands of cultivators have continued to appear the most suitable for demonstration work, and the use of this method has been considerably extended. As an example, in one district forty members of the agricultural association are carrying out demonstrations. In another case the members of a co-operative bank have very successfully taken up the introduction of groundnuts and Meston ploughs. Demonstrations of another kind are illustrated by work against the potato moth and sugarcane hopper carried out in a number of villages by assistants of the Agricultural Department.

14. In the remaining provinces the methods previously described have been continued with, in most cases, an increasing amount of success.

15. It is again necessary to insist on the vital necessity of the sympathy of the local cultivators having been previously obtained if any success in the direction of local demonstration is to be attained. This, and the extreme importance of having men *specially* trained for this work, are the principal points which the Committee desire to emphasise as the result of recent experience.

Vernacular Agricultural Journals.

16. The number of vernacular agricultural journals has increased during the past two years, while the old ones issued in the United Provinces and the Central Provinces are still maintained. The latter has now a circulation of 6,000, and has recently been enlarged by the addition of a section on co-operative credit,—while there is now regularly a column for students. The journal in the United Provinces now gives coloured plates occasionally. An independent Hindi Journal published in Benares reproduces the articles from departmental publications and is patronised by the Department. A new vernacular agricultural journal has been established in Bombay. The edition published in Marathi is the property of the Deccan Agricultural Association; that in Kanarese belongs to the Dharwar Agricultural Association. The editing in each case is done partly by members of the Agricultural Department, partly by outside gentlemen interested in the subject. The entire financial responsibility is borne by the Associations in question, but the magazines will pay. They are always illustrated, and cost Re. 1 per annum, including postage. They have been much appreciated, and the combined circulation within eighteen months of establishment reaches between 4,000 and 5,000 copies. This shows the appreciation which a good agricultural magazine obtains, but the magazine must be well edited, topical, up-to-date, illustrated if possible, and the articles must, in large proportion, be practical and hence appeal to the cultivators.

17. In Madras and in Eastern Bengal and Assam agricultural calendars are issued. These are distributed to every village, and undoubtedly reach into almost every corner of the provinces, and are a valuable means of getting information to a large body of people.

Leaflets and Circulars.

18. There is nothing new to report under this heading. Leaflets are issued in the same provinces as previously, and the conditions of their value have been well indicated in the prevous reports.

Agricultural Shows and Exhibitions.

19. Additional experience is accumulating with regard to the best method of holding shows or utilising fairs and *melas* held by others.

20. In the Central Provinces shows are never got up by the Agricultural Department, but local fairs held for other purposes are often utilized for exhibiting things particularly interesting to the tract where they are held. If they are among villages where demonstrations are going on, some of the produce from the demonstration plots is attracted by the offer of substantial prizes. Thus, for instance, in a district where improved groundnuts were being introduced, no less than 210 samples were shown by the cultivators at such a show: in another case, ninety samples of improved sugarcane were attracted. Their educative value is felt to be much increased if the exhibits are limited to special things in which the Department is interested.

21. In Bombay, where many shows, large and small, have been and are organised by local bodies backed by the Agricultural Department,– there is felt to be a danger of their becoming somewhat uninteresting exhibitions. It is felt that three points must be recognised :—

(1) that the prize list had better be limited to a few crops of importance and capacity for impovement;

(2) that stock makes a more effective show than produce;

(3) that demonstrations of machinery or working implements or methods are essential if a show is to be a success, but as far as possible, they should be limited to such as are suitable in the tract.

22. Prizes are better given in kind than in money.

23. In Bengal considerable progress in the serious utilisation of the big fairs in the province has been made during the past year. Nearly every big fair in the province has been visited and six circulating exhibits are now kept belonging to the Department. These consist of seeds, implements and manures recommended by the Department. All exhibits are labelled giving directions for use in all the languages of the province. Considerable sales of seeds and some of implements have been traced as a result.

24. The Committee feel that shows are chiefly valuable for three purposes, and that these should be kept in view and the utility of the shows considered in the light of the way in which they achieve these objects:—

(1) They are a means of demonstrating to a large crowd of people either methods of produce which it is desi[illegible] they should see or [illegible] about.

(2) They are a means of creating local enthusiasm.

This, however, is of little use unless it can be followed up.

(3) They are a means of bringing a large crowd of cultivators into touch with the workers of the Agricultural Department than could be otherwise brought together.

This again is of little value unless the touch obtained can be maintained.

Itinerant Assistant.

25. The importance of the work which may be done by itinerant assistants is being increasingly recognised in the Central Provinces, where sanction has recently been obtained for eight highly paid assistants for the supervision of district work. As elsewhere, it is recognised that these must be among the best men in the Department. While they will overlook experiments, farms, etc., their principal work will be that of supervising the work done by other assistants employed in demonstrations.

26. In Bengal a similar system is adopted. There are three travelling Inspectors,—the most senior men in the Department. There are also seven divisional inspectors who work on behalf of the Divisional Associations and are under the control of the Commissioner in consultation with the Director of Agriculture.

27 In Eastern Bengal and Assam a scheme has been experimentally sanctioned for the employment of District Agricultural officers, whose duty will be the dissemination of agricultural improvements.

28. In Bombay the development on the basis of four highly paid divisional inspectors has been continued. These, as previously indicated, are the best men in the Department, and now control fieldmen in every district who are left to follow up and carry out the work they initiate.

29. In Madras similar lines of development have been commenced and more are in contemplation.

30. The fact that in all the provinces quoted, development is taking a similar direction would indicate that, after much experiment and fuller experience, the lines now adopted are probably the right ones and possibly the only ones for really effective itinerant work.

Seed Farms and Seed Depots.

31 As another Committee is sitting at the present meeting of the Board on this subject, the whole consideration has been left to them.

Utilisation of Individual Expert Cultivators for the Introduction of Improved Methods.

32. Several interesting cases in which individual cultivators have been utilsed in this manner were brought before the Committee. Thus, in the Central

Provinces for in instance, a number of cultivators from Khandwa were taken to Jubbulpore to show the people the system of planting *kharif* crops in lines with considerable success. The *Kamdar* scheme previously referred to its really the same idea, but in this case the *Kamdar* is permanently employed by the Department.

Vernacular Short Courses.

33. In the Central Provinces there are special short courses for one or two months at certain of the farms for the *Havildars of Malguzars* and similar proprietors. With them there are often some of the sons of tenants in *malguzari lands*. Thus the transplanting of rice in Chhattisgarh and cane cultivation has been taught to a class during the last year. Similar courses have been held in the sowing of *kharif* crops in lines in Jubbulpore, in sugarcane cultivation and so on. If satisfactory, certificates are given on leaving.

34. In Bengal short practical courses have been held on one or two of the farms with fair success.

35. In Bombay the matter is comparatively new. During the last year classes were held in cane planting and *gul* manufacture, and in dairying, and the future promises success in this direction.

36. The provision of such short courses seems an admirable method of extending desirable practices. It must be recognised, however, that when young men come for a short course, they must be taught and attended to, and that this must be the principal duty of some one on the farm There is nothing more unsatisfactory or likely to do more harm than for a man to be brought for a course and then neglected or given only the residue of a busy Farm Superintendent's time.

Training Sons of Cultivators.

37. During the past two years a new development has taken place in Bombay in the establishment of a vernacular boarding school for boys, chiefly the sons of substantial cultivators, village *patils*, small land-owners and the like. The school is still an experiment, but as it seems likely to have considerable popularity, it may be described here. The boys taken are from 14 to 16 years old, they must have passed the 4th or 5th vernacular standard and be the sons of cultivators or small land-owners who intend to spend their life on the land. They stay two years, during which half the working time is spent in learning ordinary school subject like writing, arithmetic, geography, all done with special reference to the needs of cultivators Science is taught almost entirely practically by "Nature study" and the remaining subjects are all connected with village life, such as village sanitation, care of wells, and the like on the one hand, and questions of money and credit leading up to co-operative credit on the other. The whole success of such a scheme as this will probably depend on the head teacher who lives with the boys The school at present promises well but it must be recognised as still experimental.

Assistance in Marketing.

38. It often happens that the introduction of a new crop is hindered by difficulty in obtaining the market value for it when marketed. This has, in some cases, been got over in the early stages by arrangements made by the Agricultural Departments, and some examples are worthy of mention here.

39. A difficulty arose with *buri* cotton, which is a new crop in the Central Provinces, but as a result of the efforts made by the Agricultural Department, the whole which came to market through them, was bought at fair prices by the Empress Mills, Nagpur. In the same provinces a good market has been secured for a better variety of *til*, by arranging through a local association that all should be brought to market on one day.

40. In Bombay the chief difficulty has been in the marketing of improved or new cotton. In Dharwar, where Broach cotton is a new crop, with a larger

ginning percentage than the local cotton, it has been necessary to arrange an auction under the auspices of the Agricultural Department. The whole was well advertised and the cotton was carefully graded by its ginning percentage. The auctions now held for three years have been very successful and the amount sold in one auction has amounted to as much as 10,000 imperial maunds of seed-cotton. Without this it would have been an almost hopeless job to introduce Broach cotton; now it is an established success

11 The same difficulty has been met with in the marketing of Gujerat (Broach) cotton, from improved seed, and giving a 5 per cent improved quality Now, however, the trade in Bombay have formed a syndicate and promised to buy if the Department guarantee it is from their seed, and if there is at least 2,000 bales This can be produced during the present season, and, if all goes well this will do more to establish the status of the improved cotton than almost anything else could do

Connection with Co-operative Credit Movement.

12 Little has been done as yet to utilise the co-operative credit movement for agricultural improvement, but in several provinces schemes are in the air, Co-operative societies for supplying pure wheat seed, a co-operative manure supply association for obtaining oilcake for sugarcane, and many other suggestions are on foot which can only be worked where the idea of co-operation is known and where co-operative credit societies exist As an example of what can be done, we may quote the Gauria-Kalan Co-operative Bank in the United Provinces which has taken up the supply of ploughs and other agricultural implements, has the services of a well borer solely at its disposal, has, on several occasions, asked for and obtained the assistance of the Agricultural Department in marketing the produce of its members, has this year made arrangements for the purchase and distribution of a considerable quantity of pure wheat seed, and has practically established the groundnut crop in certain villages. The Committee think that work in connection with such societies, using the knowledge of co-operation obtained by their members, and working by preference among people permeated by their spirit affords one of the most promising fields of activity for those anxious to introduce improvements among Indian cultivators.

Conclusion.

13 There is little more to say This report will give evidence that considerable advance has been made in both methods and results. The points which have most struck the Committee as needing to be insisted on at the present juncture, are firstly, the necessity of concentration on such an area as can be well covered so long as the staffs of the Agricultural Departments remain insufficient to cover the whole ground, and secondly, the need for co-relation between experimental work pursued on the farms and elsewhere and the needs of the people as ascertained by the district staff It is only when these two points are attended to that even the best staff and the most willing workers will produce their greatest effect in actual practice

Duties of Agricultural Associations in India.

1. The question of the value of local bodies termed agricultural associations as means of spreading agricultural improvements, and the lines on which they can best be organised has been before the Board of Agriculture on several previous occasions and the experience which has been obtained in most of the Indian provinces has been summarised in reports issued following the meetings of the Board in 1909 and 1910

2. The results of endeavours to organise such local bodies have been extremely various In the Central Provinces on the one hand, they have become, and tend to become even more, the main link between the Agricultural Department and its investigator and the people. On the other hand, in

Madras they have been, as hitherto organised and carried on, of a very questionable value, and it is even recommended that, in their present form, they may well be wound up. In other provinces very varying success has been attained. But it is impossible not to recognise that the local energy, the public spirit and the enthusiasm devoted to the associations in those provinces, even where they have been of least use, have been very great and might be valuable assets among the forces making for agricultural improvement.

3. The time seems now to have come when, from a collation of the experiences obtained, lines may be laid down with some certainty on which the best use of local energy may be made and by which the most successful organisations may be encouraged or created. The Committee have preferred trying to do this to merely again giving an account of experiences in different provinces.

4. It might be, and has indeed been asked, whether it is either necessary or advisable to encourage such local bodies as we are discussing. Cannot the Agricultural Department communicate directly with the cultivators? Is not such communication with, and giving help to individuals of equal value with work done by and through an association? The Committee venture to express a decided opinion that while this *can* be done, while it is *possible* to deal direct with every cultivator in the districts, yet this is not generally the best or most economical way of proceeding. A local organised body is a far more efficient agent for the introduction of improvements than the few officers of the Agricultural Department working individually can ever be, for being a body of local men, it carries considerable local influence; if composed of right people the members can and do mutually encourage one another, while its educative value in combined work and co-operative effort is, if properly organised, greater than can be realised. Even if the same end can be gained, so far as the introduction of an improvement is concerned, without a local association, the Committee feel that, provided conditions are favourable, a better final result is attained if a local body, as such, takes a share in the matter, as this tends to increase the co-operative spirit of the people and hence the likelihood of permanent advance.

5. Success with such associations can, however, only be reached by following certain lines which can now be laid down with some approach to certainty. However organised, it is necessary that:—

(*i*) Every local association should have a definite work to do and the members should feel responsibility for taking a share in it. It has not been at all unusual for an association to fail because the members have not been responsible for any work. Again the first question asked by a local body, however got together, is "what shall we do?" Unless the organisers of every single association generally the Agricultural Department have definite work which can be placed in the hands of the members, within their capacity, and yet capable of arousing their interest and keenness, it is extremely unwise to attempt any organisation whatever.

(*ii*) A local association should be composed of men who are really interested—and practically interested in agricultural improvement in the area in question. Associations have perhaps more often failed on account of the neglect of this matter than for any other reason. The members had but an academic interest in the subject, became members because of social or other reasons, and did not take the work seriously.

(*iii*) The work of a local association should be regularly inspected, examined, criticised, and the association called together. The Committee wish to lay great stress on this matter, and desire to state that they consider that a considerable part of the increasing efficiency of the system in the Central Provinces has been due to the care which is taken in this matter. It undoubtedly involves on the part of the Agricultural Department (or a central body of some sort) a considerable expense for inspecting officers; but without this, it may be stated with certainty that the result will not be a success except

in rare cases. The Agricultural Department must, the Committee feel, aim at having a subordinate staff of high quality for this purpose.

(iv) The members of a local association must, even apart from inspections, be made to feel that the Agricultural Department is interested in them and their work. It is wonderful how regular correspondence, prompt attention, and general evidence of interest and support encourages both the individuals and the associations of which they are members If Agricultural Associations are to be a success, this must be arranged for at any cost.

6 With these principles accepted and in full operation there is every chance of success; without these the Committee feel that there is very little likelihood of local associations being or doing what they are capable of. The actual types of association may be very different,—and very different types of association have succeeded,—but success in every case involves a frank recognition of the principles laid down And it is hence of the highest importance that associations should not be encouraged or organised unless these points can be arranged for The committee feel that in time past there has been, in some cases, a tendency to encourage or form associations when there were no definite lines of work to take up when the men of whom they were composed were not men really interested, when no regular inspection could be arranged for, and when they were left for long months without any attention. It is not wonderful that such associations died or became moribund.

7 Passing on from general principles to successful applications, the Committee would note that success has been attained by following several lines. In the Central Provinces, where perhaps the most valuable work has been done, the associations are bodies composed of nominees, limited in number, of the district officers for each district. These, say for instance, to the number of thirty, are called together to a convenient centre, appoint a Secretary and are met by a senior officer of the Agricultural Department, usually the Deputy Director, who has a number of pieces of work suitable for their district ready to suggest to the members to take up. These are not experiments but consist in carrying out some demonstration of new seed, better methods of cultivation and the like—in using their land as a seed farm, in distributing sulphate of copper for treating *juari* seed, in acting as agent for ploughs or in making arrangements for marketing and similar things Each man with his duties allotted returns home; he is supplied at once with the material he needs, and, thereafter, is visited by an assistant once a month and by the Superintendent of the farm in that circle several times a year Six months later all the members meet again; the Deputy Commissioner is in the chair; the Deputy Director is again present; the work done is discussed, causes of failure made out, accounts of success recorded, and a new lot of work arranged for, for the ensuing period Once a year the members of all district associations in a tract are called and meet at a common centre, generally a farm of the Agricultural Department, when experiences can be discussed among a larger collection of cultivators, selected outsiders being invited All the proceedings in these larger meetings as well as in the district associations, are in the vernacular.

8 Over and above the points already insisted on, the success in this case may be attributed to the careful selection and nomination of members by the local authorities, to the small numbers of members, who thus esteem membership an honour, and to the lines of work being drawn up and carefully arranged beforehand by the Agricultural Department.

9 The Committee do not wish to suggest that the method of organisation just described is the only one which will succeed or which is even the best under all conditions It is possible, perhaps even probable, that this type of organisation is most suitable where the type of agriculture is backward, or at any rate where there are large numbers of fairly obvious improvements capable of giving large and immediate results In other cases it may be more advisable to have other units than a district, sometimes even as small as a village It may (and the method has been successful in parts of Bombay) be wise to have much more independent bodies than those of the Central Provinces. It may be

advisable to have a regular hierarchy of associations, from those representing a very small area to one representing a whole province, and so on for many other variations which can only be determined locally.

10. But, however organised, the principles which have been laid down are, in the opinion of the Committee, essential. They venture to hope that the time is now past when Agricultural Associations are created in every district in a province by executive order— heedless as to whether there is work for them or whether they can be instructed and encouraged. If there is work laid down for each association and its members to do, if they are composed really of the men to whom agriculture is a vital interest, if they can be regularly inspected and meetings held, and if the association and its members can be made to feel that the Agricultural Department or some central body is continually interesting itself in the work going on and ready to give assistance whenever required, then it is almost certain that, provided that the local circumstances are properly taken into account, a local body will be created of extreme value for the development of the industry.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, JANUARY 18, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The upper half of Government Promissory Note No. 140265 of the 3½ per cent. Loan of 1842-43 for Rs. 500 (Five hundred), originally standing in the name of Bipin Bihari Mukerji by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser :—D. C. ANKETELL, Treasury Officer.
Residence :—Nagpur.

Lost.

The Government Promissory Notes Nos. M. 006946 of 3½ per cent. 1842-43 for Rs. 2,000 and M. 009869 of 3½ per cent. 1842-43 for Rs. 500 originally standing in the names of Hon'ble Justice Sir Davies, Kt., and the Bank of Madras, respectively, and last endorsed to C. Maragathammall, the proprietor, by whom it was never endorsed to any other person, having been lost. Notice is hereby given that payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the Proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—C. MARAGATHAMMALL.

Witness—C. Coolasakarum Naidu, S. Singaravaloo Chetty.

Residence—No. 13, Mint Street Park, Town Madras.

Lost.

The Government Promissory Note No. 229322 of the 3½ per cent. Loan of 1865 for Rs. 1,000 originally standing in the name of Nagen Bala Dabya, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of advertiser—NAGEN BALA DABYA,
Residence—No. 30, Narkaldunga Main Road,
Harrison Road Post Office.

Stolen.

The Government Promissory Note, No. M. 005905 of the 3½ per cent. of 1879 for Rs. 400 originally standing in my name, the proprietor, by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Madras, and the application is about to be made for the issue of the duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

(Miss) HILDA RUBY SCOTT,
24th Convent Road, Mandalay.

Destroyed.

Government Promissory Note No. 040773 of the 3 per cent. loan of 1896-97 for Rupees (100) one hundred originally standing in the name of Hari Das Sreemaney and last endorsed to Srimaty Bhubaneswari Debi, the proprietress, by whom it was never endorsed to any other person, having been destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietress. The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

SRIMATY BHUBANESWARI DEBI,
(Widow of P. K. Lahiri, Santragachee, Howrah.)

Lost.

The interest warrant issued in my name No. 82081, dated 30th June 1911, of 3½ per cent. Loan of 1900-01 for Rs. 119-5-2. The payment of the warrant has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and publication for duplicate of the warrant is about to be made to that office.

Name of Proprietor—SARAJINI ROY.
Address—C/o BABU RAKHAL DAS ROY.

MIDNAPORE, CHOTABAZAR.
MIDNAPORE.

NOTICE OF DISSOLUTION OF PARTNERSHIP.

Notice is hereby given that the partnership hitherto carried on at Caxton House, Westminster, England, Standard Buildings, Hornby Road, Bombay, and Mission Row, Calcutta, by Messrs. Norman Macbeth, John Bruce King Macbeth and Newman Taylor as Consulting Engineers, Merchants, Surveyors and Valuers under the style of Macbeth Brothers and Company has been dissolved by mutual consent from the 31st day of December 1912 so far as regards the said Norman Macbeth who retires from the said firm. Messrs. John Bruce King Macbeth and Newman Taylor will continue to carry on the business under the present name and style of Macbeth Brothers and Company.

MACBETH BROS. & Co.

Bombay, dated the 31st December 1912.

SUPPLEMENT TO

The Gazette of India.

No. 8.} DELHI, SATURDAY, FEBRUARY 22, 1913.

OFFICIAL PAPERS.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 20th February 1913, based on the Indian Daily Weather Reports of the period.

1. Fairly general rain fell during the week over Northern and Central India with the exception of Gujarat, Rajputana and Central India West; and was due in part to two depressions from Persia, and partly to a stationary disturbance over the Deccan.

2. *Burma.*—Nearly general rain occurred on the 17th in the north of the Province.

Northeast India, including Orissa.—Rain fell in all parts of the division during the first five days of the week.

The United Provinces, Central India and the Central Provinces.—Rainfall occurred in the United Provinces and Central Provinces chiefly on the 14th, 15th and 16th and in Central India East on the 15th.

Northwest India.—Precipitation occurred in Baluchistan, Lower Sind, the Punjab, Kashmir and the North-West Frontier Province chiefly at the beginning and the end of the week. In Rajputana and Gujarat the weather was dry.

The Peninsula.—There was some rain in the extreme south and at Waltair.

3. The chief daily falls were as follows :—

February 13th, Dhubri 1·51″, Gauhati 0·82″ and Pasni 1·65″.

„ 14th, Barisal 1·50″, Jessore 1·29″, Burdwan 1·60″, Balasore 0·42″, Chaibasa 1·60″, Ranchi 0·85″, Hazaribagh 1·09″, Seoni 0·76″, Montgomery 0·84″, Multan 0·18″, Dera Ismail Khan 0·46″ and Quetta 0·97″.

„ 15th, Gauhati 0·97″, Calcutta 1·23″, Burdwan 1·71″, Berhampore 1·46″, Dinajpur 0·68″, Jalpaiguri 0·74″, Sambalpur 0·71″, Balasore 1·21″, Chaibasa 0·93″, Ranchi 3·09″, Hazaribagh 1·53″, Purnea 0·56″, Darbhanga 0·39″, Gaya 0·47″, Naya Dumka 0·62″, Agra 1·19″, Mainpuri 0·90″, Bareilly 1·90″, Meerut 0·96″, Roorkee 2·07″, Dehra Dun 2·50″, Jubbulpore 1·23″, Raipur 1·00″, Delhi 0·75″, Simla 1·00″, Ambala 0·95″, Ludhiana 0·43″, Khushab 0·97″, Dera Ismail Khan 0·41″, Peshawar 0·26″, and Cochin 1·36″.

„ 16th, Sibsagar 1·53″, Gauhati 1·05″, Silchar 1·31″, Narayanganj, [illegible]″, Jessore 1·99″, Calcutta 1·30″, Burdwan 1·70″, Cuttack 1·50″, Chaibasa 1·65″, Lucknow 0·40″, Bahraich 0·75″, Agra 0·65″, Dehra Dun 2·10″ and Jagdalpur 1·10″.

„ 17th, Lashio 0·76″, Maymyo 0·84″ and Waltair 1·18″.

„ 18th, Quetta 1·12″, Karachi 0·23″ and Hyderabad 0·44″.

„ 19th, Rawalpindi 0·51″, Murree 1·23″, Sonamarg 2·60″, Peshawar 0·21″, Dera Ismail Khan 0·35″, Cherat 0·98″ Quetta 0·42″ and Pasni 1·50″.

4. The week's rainfall was more than 20 per cent. in excess in Upper Burma, the whole of northeast India, the United and Central Provinces, the whole of northwest India (excluding Rajputana and Gujarat), Malabar and the Madras Coast North; it was more than 20 per cent. in defect in the Bay Islands, Lower Burma, Rajputana, Berar, Mysore and Madras Southeast.

The seasonal rainfall up to date is 20 per cent. or more in excess in Upper Burma, Assam, Bengal, Chota Nagpur and the Central Provinces East, it is within 20 per cent. of the normal in Lower Burma, Orissa, the United Provinces West, Kashmir, Baluchistan, the Central Provinces West, Malabar and Madras Coast North and 20 per cent. or more in defect elsewhere.

Division.	RAINFALL DATA FOR WEEK ENDING ON 20TH FEBRUARY 1918.			RAINFALL DATA FROM 29TH NOVEMBER 1912 TO 20TH FEBRUARY 1913.			SEASONAL PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·3	—0·3	3·4	9·7	— 6·3	— 65	— 64
Lower Burma	0	0·1	—0·1	0·6	0·7	— 0·1	— 14	0
Upper Burma	0·3	0·1	+0·2	0·9	0·5	+ 0·4	+ 80	+ 50
Assam	2·3	0·4	+1·9	3·1	2·1	+ 1·0	+ 48	53
Bengal	2·0	0·3	+1·7	2·2	1·0	+ 1·2	+120	— 71
Orissa	1·5	0·4	+1·1	1·9	1·6	+ 0·3	+ 19	— 67
Chota Nagpur	3·9	0·5	+3·4	5·1	2·1	+ 3·0	+143	— 25
Bihar	0·6	0·2	+0·4	0·8	1·1	— 0·3	— 27	— 78
United Provinces, East	0·4	0·1	+0·3	1·2	1·5	— 0·3	— 20	— 43
United Provinces, West	1·8	0·3	+1·5	2·1	2·5	— 0·4	— 16	— 8[illegible]
Punjab, East and North	0·6	0·3	+0·3	0·9	3·1	— 2·2	— 71	— 89
Punjab, South-west	0·6	0·1	+0·5	0·6	1·4	— 0·8	— 57	—100
Kashmir	0·7	0·5	+0·2	5·8	6·4	— 0·6	— 9	— 14
N.-W. Frontier Province	0·9	0·3	+0·6	1·0	2·3	— 1·3	— 57	—95
Baluchistan	1·6	0·3	+1·3	4·4	3·8	+ 0·6	+ 16	— 20
Sind	0·3	0·1	+0·2	0·3	0·6	— 0·3	— 50	—100
Rajputana, West	0	0·1	—0·1	0	0·8	— 0·8	—100	100
Rajputana, East	0	0·1	—0·1	0·2	0·8	— 0·6	— 75	— 71
Gujarat	0	0	0	0	0·1	— 0·1	—100	—100
Central India, West	0	0	0	0	0·4	— 0·4	—100	—100
Central India, East	0·2	0·2	0	1·5	1·9	— 0·4	— 21	— 21
Berar	0	0·1	—0·1	0	1·2	— 1·2	—100	—100
Central Provinces, West	0·4	0·1	+0·3	1·1	1·3	— 0·2	— 15	— 42
Central Provinces, East	2·1	0·3	+1·8	3·9	1·5	+ 2·4	+160	+ 50
Konkan	0	0	0	0	0·2	— 0·2	—100	—100
Bombay Deccan	0	0	0	0	0·4	— 0·4	—100	—100
Hyderabad, North	0·1	0·1	0	0·2	0·5	— 0·3	— 60	— 75
Hyderabad, South	0·1	0·1	0	0·1	0·5	— 0·4	— 80	—100
Mysore	0	0·1	—0·1	0	1·0	— 1·0	—100	—100
Malabar	0·5	0·1	+0·4	2·4	2·2	+ 0·2	+ 9	— 10
Madras, South-east	0·2	0·3	—0·1	2·9	6·8	— 3·9	— 57	— 58
Madras Deccan	0	0	0	0	0·9	— 0·9	—100	—100
Madras Coast, North	0·3	0·2	+0·1	0·3	2·5	— 2·2	— 8	—100

G. C. SIMPSON,
for Director General of Observatories.

Dated 20th February 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 15th February 1913.

Burma.—Tavoy reports 9·79 and Mergui 1·36 inches of rain. Light showers fell in four Upper Burma districts, in the Northern Shan States and in the Chin Hills. Threshing and winnowing of winter rice are completed in most districts. Agricultural operations for spring rice and island crops are proceeding normally. Standing crops are doing well. The price of unhusked rice is stationary at Rangoon.

Assam.—Slight to moderate rain fell in all districts and facilitated ploughing operations. Ploughing for early and late rice continues. Gathering of mustard, crushing of sugarcane and pruning of tea are still in progress. Fodder is insufficient in three districts. Cattle disease is reported from Sylhet, Darrang, Sibsagar and Manipur. The average price of common rice has risen by one per cent.

Bengal.—During the week the rainfall was general over the Province. The fall was rather heavy in the Sadar sub-division of Burdwan, Bankura, Midnapore and Jessore and generally light to moderate elsewhere. The recent rain has done good to standing crops and has facilitated ploughing operations for autumn crops. Harvesting of spring crops and pressing of sugarcane are in progress. The average price of common rice for the Province has risen slightly as compared with that of the previous week. Cattle disease is reported from places in Khulna, Mymensingh, Tippera and Noakhali.

Bihar and Orissa.—The weather was cloudy and rainy. The rainfall was general over the Province, the fall being generally moderate in Bihar and very heavy for the time of the year in Chota-Nagpur and in parts of Orissa. The recent rainfall has been beneficial on the whole to standing crops. Pressing of sugarcane continues. Preparation of lands for the next season's crops has commenced. Oilseeds are being harvested. Standing crops are doing well. The average price of common rice has risen slightly in Bihar and fallen slightly in Orissa and Chota-Nagpur. The supply of fodder and water is sufficient. The condition of cattle is on the whole good. Prospects of standing crops in the Feudatory States of Orissa are reported to be good.

United Provinces.—General and well-distributed rain fell throughout the Provinces. More rain since the close of the week is reported from the north and west of the Provinces. The fall has materially improved the situation. Some loss by hail and slight damage by frost are reported. Pressing of sugarcane and preparation of land for sowing of the next crop continue. Crops are ripening. Fodder and water are sufficient. In Mirzapur there are 2,194 persons on test works and 12,171 on ordinary canal works and water works, while in the Chakia district of the Benares State there are 3,311 persons on regular works and 2,512 in receipt of gratuitous relief. Cattle disease is still widespread in Bundelkhand but seems to be diminishing in other parts of the Provinces. Prices at the end of the week were fluctuating with an upward tendency.

Punjab.—Light to moderate rain has fallen in all districts. More rain is wanted. Pressing of sugarcane continues and the outturn is average to good. The condition of irrigated spring crops is average to good. Unirrigated crops have improved slightly by the recent rain but are generally below average. Sowing of extra spring crops continues. Standing crops have been damaged seriously by hailstorm in parts of Gurgaon. Cattle are generally healthy but fodder is becoming scarce. Prices are high.

North-West Frontier Province.—Rain fell throughout the Province, proving beneficial to standing crops, especially unirrigated. More rain is however still wanted. The weather is cool and cloudy. Standing crops are generally fair on irrigated lands but poor on unirrigated areas. Sugarcane is still being pressed and the outturn is normal. Planting of sugarcane is proceeding in Bannu. Cattle is in good condition. The water supply is generally sufficient. Fodder is scarce in Dera Ismail Khan, but elsewhere it is procurable. Prices are high.

Jammu.—There was slight rain during the week. Prices are fluctuating. Wheat sells from 9 to 15 and maize from 12 to 20 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in the Riasi tahsil. Fodder is insufficient in the same tahsil.

Kashmir.—Slight rain fell once during the week. Ploughing and sowing for spring crops are going on. Prices are unchanged except in the case of Indian corn which is slightly dearer in Anantnag. Cattle disease still prevails in certain villages of the Kulgam tahsil. Fodder is average.

Rajputana.—The weather was cloudy and cold. The rainfall in cents was—Bharatpur 118, Dholpur 20, Kerauli from 18 to 161, Kotah 11 and Bundi 4. Slight rain fell in Jaipur, Jhalawar and Ajmer Merwara. Spring crops are being irrigated and are doing well, but slight damage to crops from hailstorms is reported from Jaipur, Bharatpur and Karauli. Prospects are generally fair. Cattle disease is reported in a few places. Fodder and water are sufficient. Prices are generally high and stationary. The opium crop in Kishangarh is doing well.

Central India.—The rainfall was general in Bhopal, Baghelkhand and Bundelkhand and partial in Gwalior. The weather is clear and cool. The outturn of spring crops is expected to be excellent. Cattle disease prevails in parts of Gwalior, Bhopal and Bundelkhand. The fodder supply is ample. Prices are normal in Bhopal, above normal in Baghelkhand, fluctuating in Malwa and steady elsewhere.

Central Provinces.—(Report not received.)

Bombay.—Slight rain fell during the week in parts of Sind. The rainfall was beneficial to crops. Standing crops are withering in parts of West Khandesh and Ahmednagar and are generally in good condition elsewhere. Harvesting of spring crops is in progress in parts of the Deccan, the Karnatak, Baroda, Rewa Kantha and Kolhapur. Cotton picking continues in parts of Thar and Parkar, Nawabshah, Gujarat, Bijapur, Cutch and Rewa Kantha. The fodder supply is deficient in Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. Stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of Nawabshah, Ahmedabad, West Khandesh, Ahmednagar, Sholapur, and Bijapur. Prices are high and fluctuating. The public health is generally good. Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows :—Distress is not yet severe except in two talukas of Ahmednagar. It will probably increase on the return of emigrants. There is no wandering or emaciation. Emigration continues. Two kitchens and three poor-houses have been opened and orders have been issued for two more poor-houses to be opened. The people on relief are generally in good condition. Steps are being taken to organise special measures for weavers and artizans. The public health is generally good. Land revenue suspensions have been granted and *takavi* advanced freely for fodder and wells. Government grass finds a ready sale. Measures for the improvement of the water supply from Government and Local Board grants continue. Three cattle kitchens have been opened from charitable funds. The numbers on gratuitous relief for the week ending the 15th February were:—Ahmednagar 16,406. Poona and Sholapur 1,231, total 17,637.

Hyderabad.—The rainfall during the week was general though slight. The highest fall was 80 cents in the Nirmal taluka of the Adilabad district. The average fall was 5 cents. The spring crop is generally fair to good except in parts of the Aurangabad, Bir and Usmanabad districts. Castor seed is being picked in Telingana. The spring crop is being generally harvested. The crop has been damaged by insects in parts of the Karimnagar district. Late rice is being sown. The crop is showing good growth and is being weeded and irrigated in parts. Fodder is being imported into the affected parts of the Aurangabad and Bir districts. Suspensions of revenue have been granted. Distribution of *takavi* continues and ordinary public works have been increased for those seeking employment. Cattle disease is reported in 6, fodder scarcity in 18 and water scarcity in 9 talukas. Prices:—Wheat 6, coarse rice 5¼ and *juar* 10¾ seers per rupee. White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest 24½ seers in Adilabad.

Mysore. Prices of food grains are steady. Markets are well supplied. Standing crops are in good condition. Harvesting operations are in progress and the outturn is fair. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Picking of coffee is completed and threshing of rice continues. Prices of food grains have fallen slightly. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—The rainfall was light in Cochin, the Nilgiris and in parts of the south. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are falling.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	Preceding week (revised).			Present week.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
British Provinces.							
Bombay	...	15,445	15,445	...	16,406	16,406	+961

E. D. MACLAGAN,
Secretary to the Government of India.

No. 1161—1185—1.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

COMMERCIAL EXHIBITION.

RESOLUTION.

THE FOURTH INTERNATIONAL RUBBER AND ALLIED TRADES EXHIBITION AND THE FIRST COTTON, FIBRE AND TROPICAL PRODUCTS EXHIBITION.

Delhi, the 17th February 1913.

Intimation has been received that the Fourth International Rubber and Allied Trades Exhibition and the First Cotton, Fibre and Tropical Products Exhibition will be held in London in June 1914.

Ordered that the information be published in the Supplement to the *Gazette of India* for general information, and that copies of the Resolution be forwarded to all Local Governments and Administrations, and to the Foreign and Revenue and Agricultural Departments for information.

Ordered, also, that a copy be forwarded to all Chambers of Commerce for information.

R. E ENTHOVEN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule IV (excepting molasses and all other kinds of sugar), *firstly*, the total imports into India in the month of January, 1913, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly*, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911 in order to enable merchants to compute the probable rate of duty for the year 1914:—

Description of sugar.	Imported during the month of January 1913.		Imported since 1st October 1912.	
	Quantity.	Average net value per cwt.	Quantity.	Average net value per cwt.
	Cwt.	R a.	Cwt.	R a.
Sugar, crystallised, beet	264,803	9 12	384,532	9 12
„ and soft, refined in China . .	3,000	10 4	9,838	11 0
„ „ from Java, 23 Dutch Standard and above.	339,757	9 12	2,368,202	9 12
„ „ from Java, 16 to 22 Dutch Standard.	153,504	9 4	1,322,345	9 0
„ „ from Java, 15 Dutch Standard and under.	...	...	45,054	8 12
„ „ from Mauritius equal to 16 Dutch Standard and over.	325,128	9 4	1,413,429	9 4

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence.

R. E. ENTHOVEN,
Secretary to the Government of India.

CALCUTTA;
The 19th February 1913.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 20th February 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 15th February 1913 is published for general information:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	...	...
		Delhi-Rural area	2	1
		TOTAL	2	1
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	24	20
		Ahmedabad City	...	...
		Ahmedabad District	...	...
		Broach Port	...	...
		Broach District	...	...
		Kaira „	...	...
		Mahi Kantha Agency	...	...
		Palanpur „	...	...
		Rewá Kantha „	8	3
		Bulsar Port	...	...
		Surat Town and Port	...	...
		Rander Port	...	...
		Surat District	11	7
		Surat Agency	...	...
		Bhiwndi Port	...	...
		Bandra „	12	6
		Mahim „	...	...
		Bassein „	...	...
		Sanjan „	...	...
		Thana „	...	...
		Chinchani „	...	...
		Tarapur „	...	...
		Joo „	...	...
		Thana District	...	...
	Central	Ahmednagar District	...	...
		West Khandesh	...	...
		East Khandesh District	...	...
		Nasik District	...	...
		Poona City	33 (a)	22 (a)
		Poona District	4 (a)	3 (a)
		Satara „	46	45
		Sholapur Town	...	...
		Sholapur District	...	...

(a) Figures for the two weeks ending 15th February 1913.

In the return for the week ending 8th February 1913 against the East Khandesh district *read* 12 cases 8 deaths *for nil*.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	* Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Southern	Panvel Port	1	1
		Alibag "	4	3
		Kolaba District	35	23
		Vengurla Port	3	4
		Ratnagiri District	2	1
		Belgaum "	71	51
		Hubli Town	17	17
		Dharwar District	60	33
		Kanara "	...	...
		Bijapur "	54	73
		Bijapur Agency	...	...
		Savantvadi State	...	...
	Sind	Karachi Town and Port	...	...
		Karachi District	...	...
		Sukkur "	...	...
		Larkana "	...	...
	Political Charges	Baroda State	5*	4*
		Cutch "	15	10
		Porbandar Port	...	...
		Kathiawar Agency	5	3
		Kolhapur and Southern Maratha Country	104	73
		Satara Agency	...	...
		Savanur State	...	...
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira "	5	3
		Murud Port	...	...
		TOTAL	519	404
Madras Presidency	...	Anantapur District	20	5
		North Arcot "	52 (c)	58 (b)
		Bellary Town	1 (a)	1 (a)
		Bellary Cantonment	...	...
		Bellary District	23	18
		Mangalore Town and Port	6	5
		South Canara District	...	...
		Chittoor District	...	...
		Coimbatore Town	1	1
		Coimbatore District	83	67
		Cuddapah District	9	6
		Ganjam "	...	...
		The Nilgiris "	...	...
		Malabar "	7 (b)	4 (a)
		Salem District	5	3
		TOTAL	207	168

* Between the 8th and the 14th February 1913.
(a) One imported. (b) Three imported. (c) Seven imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	...	...
		Bankura	...	...
		Hooghly District	...	...
		Howrah Town	...	...
		Howrah District	...	...
	Presidency	24-Parganahs	1	1
		Calcutta	14	14
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	...
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	...
		Pabna District	...	...
		TOTAL	15	15
BIHAR AND ORISSA	Patna	Patna Town	2	7
		Patna District	150	85
		Gaya Town	12	12
		Shahabad District	...	...
	Tirhut	Saran District	214	102
		Muzaffarpur District	51	48
		Darbhanga District	91	78
	Bhagalpur	Monghyr Town	...	...
		Monghyr District	173	114
		Bhagalpur Town	4	3
		Bhagalpur District	20	17
		Champaran "	19	15
		Sonthal Parganas	10	10
		TOTAL	746	551
UNITED PROVINCES	Meerut	Shaharanpur City	...	1
		Shaharanpur District	...	...
		Muzaffarnagar District	63	63
		Meerut City	43	43
		Meerut District	105	57
		Bulandshahr District	...	1
	Agra	Muttra District	32	25
		Mainpuri District	...	...
		Etah "	3	3

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	7	6
		Bareilly District	18	17
		Bijnor District	4	4
		Budaun District	...	...
		Moradabad City	...	...
		Moradabad District	25	18
		Shahjahanpur City	7	6
		Shahjahanpur District	13	7
		Pilibhit District	1	1
	Allahabad	Furrukhabad City	...	...
		Furrukhabad District	36	34
		Etawah District	166	67
		Cawnpore City	1	1
		Cawnpore District	154	138
		Fatehpur "	24	23
		Allahabad City	[illegible]	...
		Allahabad District	63	40
	Jhansi	Jhansi City	1	...
		Jhansi District	22	18
		Jalaun District	18	15
	Benares	Benares District	1	
		Mirzapur City	12	
		Mirzapur District	12	10
		Jaunpur District	57	57
		Ghazipur District	263	253
		Ballia "	239	[illegible]
	Gorakhpur	Gorakhpur District	335	260
		Basti "	115	80
		Azamgarh "	360	308
	Kumaun	Naini Tal District	4	4
		Garhwal "	...	...
	Lucknow	Lucknow City	10	10
		Lucknow District	70	79
		Unao "	212	173
		Rae Bareli "	83	71
		Sitapur "	2	3
		Hardoi "	66	34
		Kheri "	17	13
	Fyzabad	Fyzabad City	24	20
		Fyzabad District	61	51
		Gonda "	21	19
		Bahraich "	51	40
		Sultanpur "	36	30
		Partabgarh District	11	8
		Bara Banki "	160	117
		TOTAL	3,031	2,455
PUNJAB	Ambala	Gurgaon District	81	76
		Rohtak "	35	24
		Karnal "	53	53
		Ambala "	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	14	14
		Jullundur „	20	5
		Ludhiana „	...	...
	Lahore	Amritsar District	3	3
		Gurdaspur „	38	36
		Sialkot „	10	10
		Gujranwalla „	13	6
	Rawalpindi	Shahpur District	...	...
		Jhelum „	8	1
		Rawalpindi District	...	...
	Multan	Montgomery District	...	...
		Muzaffargarh „	...	...
		Patiala State	67	47
		Jind State	5	5
		Kalsia State	...	...
		TOTAL	347	280
BURMA	Pegu	Rangoon Town	38	33
		Insein District	1	4
		Tharrawaddy District	...	...
		Pegu District	17	16
		Prome „	23	17
	Irrawaddy	Bassein Town	15	14
		Bassein District	5	8
		Myaungmya „	3	3
		Maubin „	24	20
		Pyapon „	...	...
	Tenasserim	Toungoo District	42	43
		Thaton „	1	1
		Moulmein Town	1	1
	Magwe	Thayetmyo District	3	3
	Mandalay	Mandalay Town	2	1
		Bhamo District	15	11
		Katha „	...	...
	Meiktila	Yamethin District	2	2
		Kyaukse „	...	...
		TOTAL	193	177

The following corrections should be made in the return for the week ending 8th February 1913 :—

Pegu District *read* 19 cases 18 deaths *for nil*.
Myaungmya district *read* 1 case 1 death *for nil*.
Pyapon district *read* 15 cases 10 deaths *for nil*.
Yamethin district *read* 1 case 1 death *for nil*.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur Town	3	2
		Nagpur District	24	19
		Bhandara Town	3	...
		Bhandara District	1	3
	Jubbulpore	Jubbulpore District	9	2
	Chattisgarh	Raipur Town	...	...
		Raipur District	...	...
	Berar	Yeotmal District	9	5
		TOTAL	49	31
COORG	...	Coorg	...	...
		TOTAL	...	...
MYSORE STATE	...	Bangalore Civil and Military Station	33	22
		Bangalore City	12	14
		Bangalore District	14	14
		Mysore City	...	...
		Mysore District	12	13
		Hassan "	7	4
		Kadur "	26	20
		Kolar "	5	2
		Kolar Gold Fields	10	8
		Tumkur District	11	2
		Shimoga "	9	8
		Chitaldroog "	...	...
		TOTAL	139	107
HYDERABAD STATE	...	Usmanabad District	2	1
		Raichur "	31	22
		Aurangabad "	29	21
		Nizamabad "	...	...
		Gulbargah "	11	11
		Bidar "	17	5
		Parbhani "	...	...
		Atrafibaldah " Sarf-i-khas	1	...
		Nander "	...	...
		Hyderabad City and suburbs	...	...
		Bir District	...	...
		Adilabad District	...	...
		Medak "	...	...
		Nalgondah "	...	...
		Warangal "	2	4
		Karimnagar District	...	...
		Mahbubnagar "	10	8
		TOTAL	103 (a)	73 (a)

(a) From the 3rd to the 9th February 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	...
		Neemuch Cantonment	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	...	...
		Kurwai State	...	...
		Rajgarh "	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...
		Barwani "	2	2
		Morar Cantonment	...	...
		Sitamau State	...	...
		Sohawal "	...	...
		Narsingarh "	...	...
		Orchha "	...	...
		TOTAL	2 (a)	2 (a)
RAJPUTANA AND AJMER-MERWARA	...	Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	58	58
		Jaipur State	98	114
		Dholpur City	...	...

(a) For the two weeks ending 8th February 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh ,,	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	17	16
		Ajmer Town	...	...
		Shahpura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	173 (a)	188 (a)
N.-W. F. PROVINCE	...	Peshawar Cantonment	...	...
		Dera Ismail Khan	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District	...	...
		Kathua ,,	...	...
		Jammu Province	6	1
		TOTAL	6	1
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	5,537	4,452

(a) For the week ending 14th February 1918.

L. C. PORTER,

Secretary to the Government of India.

No. 301-C.D.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

Delhi, the 21st February 1913.

RESOLUTION.

EDUCATIONAL POLICY OF THE GOVERNMENT OF INDIA.

Comprehensive systems of education.

His Most Gracious Imperial Majesty the King-Emperor, in replying to the address of the Calcutta University on the 6th January, 1912, said:—

"It is my wish that there may be spread over the land a network of schools and colleges, from which will go forth loyal and manly and useful citizens, able to hold their own in industries and agriculture and all the vocations in life. And it is my wish, too, that the homes of my Indian subjects may be brightened and their labour sweetened by the spread of knowledge with all that follows in its train, a higher level of thought, of comfort and of health. It is through education that my wish will be fulfilled, and the cause of education in India will ever be very close to my heart"

2. The Government of India have decided, with the approval of the Secretary of State, to assist Local Governments, by means of large grants from imperial revenues as funds become available, to extend comprehensive systems of education in the several provinces Each province has its own educational system, which has grown up under local conditions, and become familiar to the people as a part of their general well-being. In view of the diverse social conditions in India there cannot in practice be one set of regulations and one rate of progress for the whole of India Even within provinces there is scope for greater variety in types of institutions than exists to-day. The Government of India have no desire to centralise provincial systems or to attempt to introduce a superficial uniformity Still less do they desire to deprive Local Governments of interest and initiative in education But it is important at intervals to review educational policy in India as a whole. Principles, bearing on education in its wider aspects and under modern conditions and conceptions, on orientalia and on the special needs of the domiciled community, were discussed at three important conferences of experts and representative non-officials held within the last two years. These principles are the basis of accepted policy. How far they can at any time find local application must be determined with reference to local conditions.

The need of true perspective.

3. The defects of educational systems in India are well-known and need not be re-stated. They have been largely due to want of funds. Of late years there has been real progress in removing them. In the last decade* the total expenditure from all sources on education has risen from 4 crores to nearly $7\frac{1}{4}$ crores. The progress has been especially great since Lord Curzon's government introduced large measures of educational reform. In the last four years the number of those under instruction has increased from about $5\frac{1}{4}$ to $6\frac{1}{3}$ millions Again, the formerly crushing weight of examinations has been appreciably lightened; a commencement has been made in the reform of university and college organisation; and the grants from public funds to private institutions have almost doubled in the past nine years. These facts speak for themselves Nor must the great benefits, which education has conferred on India, be ignored or minimised. Criticism based on imperfect analogies is often unjust. It is not just, for instance, to compare Indian systems still for the most part in their infancy with the matured systems of the modern western world, or to disregard the influences of social organization

* *i.e.*, 1901 to 1911.

and mentality. Again the common charge that the higher education of India has been built up on a slender foundation of popular education and that its teaching agency is inefficient, is one that might have been levelled against every country in Europe at some period of its history. India is now passing through stages taken by other countries in their time.

Formation of character the main objective.

4. In the forefront of their policy the Government of India desire to place the formation of the character of the scholars and under-graduates under tuition. In the formation of character the influence of home and the personality of the teacher play the larger part. There is reason to hope—in the light of acquired experience—that increased educational facilities under better educational conditions will accelerate social reform, spread female education and secure better teachers. Already much attention is being given to religious and moral education in the widest sense of the term, comprising, that is, direct religious and moral instruction, and indirect agencies such as monitorial or similar systems, tone, social life, traditions, discipline, the betterment of environment, hygiene, and that most important side of education, physical culture and organised recreation.

Direct religious and moral instruction.

5. The question of religious and moral instruction was discussed at a local conference held in Bombay and subsequently at the imperial conference held in Allahabad in February 1911. Grave differences of opinion emerged as to the possibility or advantage of introducing direct religious instruction into schools generally, and apprehensions of difficulty in the working of any definite system were put forward. Doubts were also expressed as to the efficacy of direct moral instruction when divorced from religious sanctions. In the matter of moral teaching, however, the difficulties are undoubtedly less than in the case of religious teaching. The papers laid before the conference indicate that not a little moral instruction is already given in the ordinary text books and in other ways. The Government of Bombay are engaged upon the preparation of a book containing moral illustrations, which will be placed in the hands of teachers in order to assist them in imparting moral instruction. Excellent materials for ethical teaching are available in the Mahabharata, the Ramayana, portions of Hafiz, Sadi, Maulana Rumi and other classics in Sanskrit, Arabic, Persian and Pali. The Government of India while bound to maintain a position of complete neutrality in matters of religion observe that the most thoughtful minds in India lament the tendency of existing systems of education to develop the intellectual at the expense of the moral and religious faculties. In September 1911 they invited Local Governments other than the Bombay Government to assemble local committees in order to consider the whole question. Such committees are still at work in some provinces. For the present the Government of India must be content to watch experiments and keep the matter prominently in view. Enlightened opinion and accumulated experience will, it is hoped, provide a practical solution to what is unquestionably the most important educational problem of the time.

Indirect agencies, e.g., hostels, school-buildings, traditions, etc.

6. There has been real progress of late years in the provision of hostels. In the last decade the numbers both of hostels and of resident male students have nearly doubled, and now stand at over 2,200 and over 78,000 respectively. The Government of India desire to see the hostel system develop until there is adequate residential accommodation attached to every college and secondary school in India. But a hostel of itself will not achieve the desired end unless effective means are adopted for guiding students and assisting them in their work and in their recreation. Already in some first-class institutions in the country admirable arrangements have been made on European lines to secure the full benefits of the residential system. Again it is reassuring that traditions are growing up, that meetings of old boys are held, that debating and literary societies are becoming more common. All these require help which will in many cases best be organised in connection with the hostel system. Much has also been done of late to improve school buildings; but a large number of thoroughly unsuitable, not to say mean, squalid and insanitary buildings still exist in India. These will be replaced, as funds permit, by modern buildings designed upon sanitary lines and with a view to avoid overcrowding and to

facilitate the maintenance of discipline. The Government of India hope that the time is not far distant when educational buildings will be distinguished as the most modern and commodious buildings in the locality, and scholars in India will have the advantages in this respect of scholars in the west. The influence for good of clean well arranged buildings with the concomitant domestic discipline can scarcely be exaggerated.

Hygiene.

7. The claims of hygiene are paramount not only in the interests of the children themselves, though these are all-important, but also as an object lesson to the rising generation. Hitherto want of funds and the apathy of the people have been responsible for the comparatively small attention paid to hygiene. In some provinces a simple course of instruction in hygiene is prescribed, at some period of the school course, but the lessons are often of too formal a type, are not connected with the life of the pupil, and fail to form his habits or to enlist his intelligence in after-life in the struggle against disease. In some areas there is a general inspection of school premises by a medical authority; but it is believed that little is done for the individual inspection of school children and that medical advice has not always been enlisted in regard to the length of the school day, the framing of curricula, and such matters. The Government of India commend to Local Governments a thorough enquiry, by a small committee of experts, medical and educational, into school and college hygiene. The scope of the enquiry will no doubt vary in different parts of India but the following seem to be important matters for investigation:—

(i) The condition of school houses, hostels and other places where pupils reside, from the point of view of sanitation.

(ii) The professional examination of building plans from the hygienic point of view.

(iii) The introduction of a simple and more practical course of hygiene; whether it should be a compulsory subject in the various schemes of school-leaving certificates, and whether it should be recommended to universities as part of their matriculation examination.

(iv) The inspection, where possible, of male scholars, with special reference to infectious diseases, eyesight and malaria.

(v) The length of the school-day, home-studies, and the effect upon health of the present system of working for formal examinations.

(vi) The requirements in the way of recreation grounds, gardens, gymnasia, reading rooms, common-rooms, etc.

(vii) The inspecting and administrating agency required, the possibility of co-operation with existing organisations and the provision of funds.

Other cardinal principles of policy.

8. Other cardinal principles of policy may here be stated—

(1) The steady raising of the standard of existing institutions should not be postponed to increasing their number when the new institutions cannot be efficient without a better-trained and better-paid teaching staff.

(2) The scheme of primary and secondary education for the average scholar should steadily, as trained teachers become available, be diverted to more practical ends, *e.g.*, by means of manual training, gardening, out-door observation, practical teaching of geography, school excursions, organised tours of instruction, etc.

(3) Provision should be made for higher studies and research in India, so that Indian students may have every facility for higher work without having to go abroad.

Research.

9. The provision of facilities for research cannot be postponed. In almost every branch of science and the arts, in philosophy, history, geography, language, literature, economics, sociology, medicine, public health, agriculture, biology,

geology, botany and in all the sciences applied to industry, not to particularise more closely, there is a wide untrodden field awaiting research. Among the essentials are good libraries, laboratories and collections, ample leisure and freedom in study, systematic collaboration of professors and students, an atmosphere engendered by the simultaneous working of many minds on numerous but interdependent branches of research. Only when they know the methods of research by which the knowledge they are to impart is secured and tested are teachers fully equipped for their work in the more advanced stages of education.

Primary Education. Compulsory and free education not practicable.

10. The propositions that illiteracy must be broken down and that primary education has, in the present circumstances of India, a predominant claim upon the public funds, represent accepted policy no longer open to discussion. For financial and administrative reasons of decisive weight the Government of India have refused to recognise the principle of compulsory education; but they desire the widest possible extension of primary education on a voluntary basis. As regards free elementary education the time has not yet arrived when it is practicable to dispense wholly with fees without injustice to the many villages, which are waiting for the provision of schools. The fees derived from those pupils who can pay them are now devoted to the maintenance and expansion of primary education, and a total remission of fees would involve to a certain extent a more prolonged postponement of the provision of schools in villages without them. In some provinces elementary education is already free and in the majority of provinces liberal provision is already made for giving free elementary instruction to those boys whose parents cannot afford to pay fees. Local Governments have been requested to extend the application of the principle of free elementary education amongst the poorer and more backward sections of the population. Further than this it is not possible at present to go.

Primary Education. General principles.

11. For guidance in the immediate future, with the necessary modifications due to local conditions, the Government of India desire to lay down the following principles in regard to primary education :—

(i) Subject to the principle stated in paragraph 8 (1) *supra*, there should be a large expansion of lower primary schools teaching the three R's with drawing, knowledge of the village map, nature-study and physical exercises.

(ii) Simultaneously upper primary schools should be established at suitable centres and lower primary schools should where necessary be developed into upper primary schools.

(iii) Expansion should be secured by means of board schools, except where this is financially impossible, when aided schools under recognised management should be encouraged. In certain tracts liberal subsidies may advantageously be given to *maktabs, patshalas* and the like which are ready to undertake simple vernacular teaching of general knowledge. Reliance should not be placed upon "venture schools", unless by subjecting themselves to suitable management and to inspection they earn recognition.

(iv) It is not practicable at present in most parts of India to draw any great distinction between the curricula of rural and of urban primary schools. But in the latter class of schools there is special scope for practical teaching of geography, school excursions, etc., and the nature study should vary with the environment, and some other form of simple knowledge of the locality might advantageously be substituted for the study of the village map. As competent teachers become available a greater differentiation in the courses will be possible.

(v) Teachers should be drawn from the class of the boys whom they will teach; they should have passed the middle vernacular examination, or been through a corresponding course, and should have undergone a year's training. Where they have passed

through only the upper primary course and have not already had sufficient experience in a school, a two years' course of training is generally desirable. This training may in the first instance be given in small local institutions but preferably, as funds permit, in larger and more efficient central normal schools. In both kinds of institutions adequate practising schools are a necessary adjunct, and the size of the practising school will generally determine the size of the normal school. As teachers left to themselves in villages are liable to deteriorate there are great advantages in periodical repetition and improvement courses for primary school teachers during the school vacations

(vi) Trained teachers should receive not less than Rs. 12 per month (special rates being given in certain areas); they should be placed in a graded service; and they should either be eligible for a pension or admitted to a provident fund.

(vii) No teacher should be called on to instruct more than 50 pupils; preferably the number should be 30 or 40; and it is desirable to have a separate teacher for each class or standard.

(viii) The continuation schools known as middle or secondary vernacular schools should be improved and multiplied.

(ix) Schools should be housed in sanitary and commodious but inexpensive buildings

12. While laying down these general principles the Government of India recognise that in regard to primary education conditions vary greatly in different provinces In the old province of Bengal, for instance, where there is already some sort of primary school for a little over every three square miles of the total area of the province, the multiplication of schools may very well not be so urgent a problem as an increase in the attendance and an improvement in the qualifications of the teachers. In some parts of India at the present time no teacher in a primary school gets less than 12 rupees a month. In Burma all conditions are different and monastic schools are an important feature of the organisation. Different problems, again, present themselves where board schools and aided schools respectively are the basis of the system of primary education. Nor must it be supposed that the policy laid down in these general terms for the immediate future limits the aspirations of the Government of India or the Local Governments. Indeed the Government of India hope that the day is not far distant when teachers in primary schools will receive considerably higher remuneration, when all teachers will be trained, and when it will be possible to introduce more modern and elastic methods in primary schools

Vernacular continuation schools

13. Vernacular continuation schools are the only entrance to more advanced study which does not demand acquaintance with a foreign language; and it is in them that competent teachers for primary schools will be prepared. Technical and industrial progress also is likely to create numerous openings for men with a good vernacular education In certain provinces owing to the popularity and cheapness of English education these institutions have declined. But in the whole of India in the last decade the number of schools has increased from 2,135 to 2,666 and that of their scholars from over 177,000 to close on 257,000. The Government of India believe that these schools will become much more popular and useful when they are placed on a sound footing; they also think that it would be an advantage if an advanced vernacular course could be provided at selected centres for students desirous of becoming teachers in these continuation schools.

14. In some provinces special classes have been opened in secondary english schools for scholars who have been through the whole course at a vernacular continuation school in order to enable them to make up ground in english There is much experience to the effect that scholars who have been through a complete vernacular course are exceptionally efficient mentally. The Government of India recommend arrangements on the above lines to all Local Governments and Administrations which have not already introduced them.

Proposed expansion.

15. It is the desire and hope of the Government of India to see in the not distant future some 91,000 primary public schools added to the 100,000 which already exist for boys and to double the 4¼ millions of pupils who now receive instruction in them. For purposes of present calculation a sum of Rs. 375 per annum may be taken as a rough approximation of the probable average cost of maintenance of a primary board school. This figure provides for two teachers, one on Rs. 15 and one on Rs. 12 per month and Rs. 4 per month for the purchase of books and stationery, petty repairs, prizes and for necessary contingencies. This is, however, only an average figure for the whole of India. In India as a whole the average cost of a board or municipal school is at present Rs. 315 per annum. In Bombay the average cost of a primary school under any kind of management is now about Rs. 437, but this figure includes the cost of the higher classes, which in some other provinces are classed as middle or secondary vernacular classes.

Education of girls.

16. The education of girls remains to be organized. In 1904 the Government of India remarked that peculiar difficulties were encountered in this branch of education owing to the social customs of the people, but that as a far greater proportional impulse is imparted to the educational and moral tone of the people by the education of women than by the education of men, liberal treatment had been accorded for girls in respect of scholarships and fees. This policy has been continued. Efforts have been also made, not without success, to bring education, through the agency of governesses, within the reach of *purda* ladies, to increase the number of ladies on the inspecting staff and to replace male by female teachers in government and aided schools. The number of girls under instruction has risen from 444,470 in 1901-02 to 864,363 in 1910-11. But the total number still remains insignificant in proportion to the female population. The Government of India believe, however, that in certain areas there are indications of a swiftly growing demand for a more extensive education of girls.

17. The immediate problem in the education of girls is one of social development. The existing customs and ideas opposed to the education of girls will require different handling in different parts of India. The Governor-General in Council accordingly hesitates to lay down general lines of policy which might hamper Local Governments and Administrations, and has preferred to call for schemes from each province; but he commends the following principles for general consideration :—

(*a*) The education of girls should be practical with reference to the position which they will fill in social life;

(*b*) It should not seek to imitate the education suitable for boys nor should it be dominated by examinations;

(*c*) Special attention should be paid to hygiene and the surroundings of school life;

(*d*) The services of women should be more freely enlisted for instruction and inspection; and

(*e*) Continuity in inspection and control should be specially aimed at.

18. The difficulty of obtaining competent school-mistresses is felt acutely in many parts of the country. In this connection it has been suggested that there is a large opening for women of the domiciled community, who have a knowledge of the vernacular and who might be specially trained for the purpose.

Secondary English Education.

19. The importance of secondary english and in particular of high school education is far-reaching. Secondary education of one grade or another is the basis of all professional or industrial training in India. The inferior output of secondary schools invades colleges and technical institutions and hinders the development of higher education. At the Allahabad conference the directors of public instruction unanimously regarded the reform of secondary english schools as the most urgent of educational problems. The improvement of

secondary english education has for some time occupied the attention of the Government of India and the Local Governments and it is hoped in the near future to remedy many defects of the present system.

20. In the last nine years the number of secondary schools has increased from nearly 5,500 to over 6,500 and the number of scholars from 622,000 to 900,000. The policy of Government is to rely so far as possible on private enterprise in secondary education. This policy, laid down in the despatch of 1854, was restated and amplified by the Education Commission of 1882, which, while doubtful as to how far the process of withdrawal on the part of Government should be carried, agreed that, whatever degree of withdrawal from the direct provision of education might be found advisable, there should be no relaxation of indirect but efficient control by the state. The admixture of private management and state control was again emphasised in the resolution of 1904. To this policy the Government of India adhere. It is dictated not by any belief in the inherent superiority of private over state management but by preference for an established system and, above all, by the necessity of concentrating the direct energies of the state and the bulk of its available resources upon the improvement and expansion of elementary education. The policy may be summarised as the encouragement of privately managed schools under suitable bodies, maintained in efficiency by government inspection, recognition and control, and by the aid of government funds.

21. Some idea of the extension of private enterprise may be gained by the reflection that, of 3,852 high and middle english schools, only 286 are government institutions. These figures, however, cover many types of schools, from the most efficient to the least efficient. Admirable schools have been and are maintained by missionaries and other bodies. But the underlying idea of the grant-system, the subvention of local organised effort, has not always been maintained. Schools of a money-making type, ill-housed, ill-equipped, and run on the cheapest lines, have in certain cases gained recognition and eluded the control of inspection. Schools have sprung into existence in destructive competition with neighbouring institutions. Physical health has been neglected and no provision has been made for suitable residential arrangements and playfields. Fee-rates have been lowered; competition and laxity in transfer have destroyed discipline; teachers have been employed on rates of pay insufficient to attract men capable of instructing or controlling their pupils. Above all, the grants-in-aid have from want of funds often been inadequate. No fewer than 360 high schools with 80,247 pupils are in receipt of no grant at all, and are maintained at an average cost of less than half that of a government school, mainly by fee-collections. Especially do these conditions prevail in the area covered by the old provinces of Bengal and Eastern Bengal and Assam; a result due, no doubt, to the rapid extension of english education beyond the ability of the Local Governments to finance it. In Bengal and Eastern Bengal the number of high schools is greater than in the rest of British India put together, and the cost of their maintenance to public funds is proportionately less than a third of the cost prevailing in other provinces A special inquiry showed that out of some 4,700 teachers in privately managed high schools in these areas about 4,200 were in receipt of less than Rs. 50 a month, some 3,300 of less than Rs. 30 a month while many teachers of english and classical languages drew salaries that would not attract men to superior domestic service. The great variations in conditions in different parts of India point to the difficulty of making any but the most general statements about the results of private enterprise and the special measures that are needed to assist it to perform efficiently its work in the educational system.

Secondary english schools. General principles

22. Subject to the necessities of variation in deference to local conditions the policy of the Government of India in regard to secondary english schools is—

(1) To improve the few existing government schools, by

(*a*) employing only graduates or trained teachers;

(*b*) introducing a graded service for teachers of english with a minimum salary of Rs. 40 per month and a maximum salary of Rs. 400 per month;

(c) providing proper hostel accommodation;

(d) introducing a school course complete in itself with a staff sufficient to teach what may be called the modern side with special attention to the development of an historical and a geographical sense;

(e) introducing manual training and improving science teaching;

(2) To increase largely the grants-in-aid, in order that aided institutions may keep pace with the improvements in government schools on the above-mentioned lines, and to encourage the establishment of new aided institutions where necessary.

(3) To multiply and improve training colleges so that trained teachers may be available for public and private institutions.

(4) To found government schools in such localities as may, on a survey of local conditions and with due regard to economy of educational effort and expense, be proved to require them.

Grants-in-aid.

23. The Government of India also desire that the grant-in-aid rules should be made more elastic so as to enable each school, which is recognised as necessary and conforms to the prescribed standards of management and efficiency, to obtain the special assistance which it requires in order to attain the fullest measure of utility. As larger grants become available and as the pay and the personnel of the teaching staff are improved, it will be possible for the inspecting officer to concentrate his attention more and more upon the general quality of instruction. Full encouragement can then be given to improved and original methods of teaching and courses; and gradually the grant-earning capacity of an institution will come to be judged on grounds of general efficiency and desert rather than by rigid rules of calculation.

Modern side.

24. The introduction of a school course complete in itself and of a modern and practical character, freed from the domination of the matriculation examination, was recommended in the first instance by the Education Commission of 1882. In some provinces and particularly in Madras real progress has been made towards the accomplishment of this reform. The figures for 1901-02 and 1910-11 are :—

	1901-02.			1910-11.	
	School Final (candidates).	Matriculation (candidates).		School Final (candidates).	Matriculation (candidates).
Madras and Coorg	194	7,682	...	7,317*	782
Bombay	1,162	3,731	...	1,350	3,766
United Provinces	52 (United and Central Provinces together)	1,704	...	915	2,205
Central Provinces		453	...	738	702

In other provinces the school final examination has not yet been established except for special purposes. The total number of candidates in 1910-11 for the school final examination or leaving certificate in all British provinces was 10,161; that of candidates for matriculation was 16,952.

Secondary English School Leaving Certificate.

25. The principal objects of the school final examination are adaptability to the courses of study and avoidance of cram. In those provinces in which a school final examination or school leaving certificate has not been introduced the Government of India desire that it should be instituted as soon as practicable. They suggest for the consideration of Local Governments and Administrations further developments of the system in regard to the character of the tests by which certificates are granted at the end of the school course. Before proceeding further, however they restate and emphasise the three principles laid down by the Indian Universities' Commission in paragraph 170 of their report.

"(1) The conduct of a school final or other school examination should be regarded as altogether outside the functions of a University.

* School leaving certificate.

(2) It would be of great benefit to the Universities if the Government would direct that the matriculation examination should not be accepted as a preliminary or full test for any post in Government service. In cases where the matriculation examination qualifies for admission to a professional examination the school final examination should be substituted for it.

(3) It would be advantageous if the school final examination could, in the case of those boys who propose to follow a University career, be made a sufficient test of fitness to enter the University. Failing this, the best arrangement would appear to be that the matriculation candidate should pass in certain subjects in the school final examination, and be examined by the University with regard to any further requirements that may be deemed necessary."

26. The value of external examination cannot be overlooked. It sets before the teacher a definite aim and it maintains a standard; but the definite aim often unduly overshadows instruction, and the standard is necessarily narrow and in view of the large numbers that have to be examined must confine itself to mere examination achievement, without regard to mental development or general growth of character. On the other hand the drawbacks of external examinations are becoming more generally apparent, and attention was prominently drawn to them in the Report of the Consultative Committee on Examinations in Secondary Schools in England. They fail, especially in India, in that they eliminate the inspecting and teaching staff as factors in the system, that they impose all responsibility upon a body acquainted but little (if at all) with the schools examined, that they rely upon written papers, which afford no searching test of intellect, no test at all of character or general ability, and that they encourage cram.

27. A combination of external and internal examinations is required. The Government of India consider that, in the case of a school recognised as qualified to present candidates for a school leaving certificate, a record should be kept of the progress and conduct of each pupil in the highest classes of the school, and that the inspector should enter his remarks upon these records at his visits and thus obtain some acquaintance with the career of each candidate during the two or three years before examination. These records, together with the marks obtained by pupils at school tests, would be valuable and would supplement a test conducted partly through written papers on the more important subjects of instruction, but also orally and with regard to the pupil's past career. The oral examination would be conducted by the inspector in consultation with members of the staff. A large increase in the superior inspecting staff would be required to work a system of this kind and safeguards would be necessary to protect teachers from undue influences; the Government of India are prepared to assist, with such grants as they may be able to afford, the introduction of any such system which may be locally practicable. The school leaving certificate systems of Madras and the United Provinces fulfil many of the requirements of the reform in view, but their precise characteristics may not be found altogether suitable in other areas. Some such system, however, as has been sketched above, adapted to local conditions, would, it is believed, be most beneficial and do more than anything else to foster a system under which scholars would be taught to think for themselves instead of being made to memorize for examination purposes. Next to the improvement of the pay and prospects of teachers, which must accompany and even precede its introduction, this is perhaps the most important reform required in secondary english education.

Technical and Industrial Education.

28. No branch of education at present evokes greater public interest than technical and industrial instruction. Considerable progress has been made since 1904. Existing educational institutions have been overhauled and equipped for new courses. Scholarships tenable in Europe and America have been established. Thanks to the generosity of the Tata family, seconded by liberal financial aid from the Government of India and His Highness the Maharaja of Mysore, an Indian Institute of Science, designed upon a large scale, has been established at Bangalore; it was thrown open to pupils in 1911. The establishment of a Technological Institute at Cawnpore for the chemistry of sugar

manufacture and leather, for textiles and for acids and alkalis, has been sanctioned. Industrial schools have been opened in several provinces. Altogether the number of technical and industrial schools has risen since 1904 from 88 to 218, and the number of pupils from 5,072 to 10,535.

Technical Scholarships.

29. The system of technical scholarships tenable abroad is still on trial, and a committee is examining the whole question in England. It is not always easy to arrange suitable courses of study; and study abroad puts the pupils at a disadvantage in removing them from the environment of Indian trade conditions. From the information available it appears that, of 73 scholars sent abroad, 36 have not returned to India while 18 are at present industrially employed in India.

Co-ordination in Technical Education.

30. The policy to be pursued in regard to technical and industrial education was discussed at the Allahabad conference. The Government of India accept the conclusions of that conference that progress should continue along the lines generally followed hitherto, *viz.*, that—

(1) the Indian Institute of Science, which provides for research, the application of new processes and the production of thoroughly trained managers, should be developed, as opportunity offers, and become eventually a complete faculty of pure and applied science;

(2) the larger provincial institutions, which attract students from different parts of India, and afford instruction in practical methods of management and supervision, should in the first instance specialise along lines converging on local industries—a plan which will prevent overlapping and make for economy. Subsequently, as industries arise and the demand for managers and foremen increases, other and more varied courses may be found necessary;

(3) the lesser industrial schools, minor weaving institutions, such of the schools of art as have an industrial bent, the artisan classes in Bengal, and trade schools generally, should be permanently directed toward such industries as exist in the localities where the institutions are situated.

Technical education on commercial lines

31. The question has arisen as to how far educational institutions should develop on commercial lines. It has been decided that while educational institutions should in no case trade on commercial lines, in certain cases instruction in industrial schools may be supplemented by practical training in workshops where the application of new processes needs to be demonstrated. In certain cases, also, it will be necessary to purchase and maintain experimental plant for demonstrating the advantages of new machinery or new processes, and for ascertaining the data of production.

Industrial openings for Indians.

32. Quite recently Lieutenant-Colonel E. H. deV. Atkinson, R.E., principal of the Thomason College, Roorkee, and Mr. T. S. Dawson, principal of the Victoria Jubilee Technical Institute, Bombay, were deputed to enquire how technical institutions can be brought into closer touch and more practical relations with the employers of labour in India. Their report contains many suggestions which are under consideration, and emphasises the necessity of studying the demand for technically-trained men, of attracting Indian capital to industrial enterprise and of supplementing tuition at college by a period of apprenticeship. It also indicates that, while the field of employment or occupation in the highest grades is at present limited, the outlook for Indians is generally hopeful, provided the necessity for preliminary practical training is fully realised.

Schools of Art.

33. There are four government schools of art in India with some 1,300 pupils, of which two are mainly industrial schools or schools of design. Interesting developments are the rise at the Calcutta institution of a new school of Indian painting, which combines Indian treatment of subjects with western technique, and the foundation of an architectural branch in the institution at Bombay. But much remains to be done in connection with the indigenous art industries. This matter requires careful expert consideration. The Government of India

will address Local Governments on the subject and for the present content themselves with advocating the importance and urgency of preserving for, and in, India scientifically arranged collections of the products of its ancient and modern arts and crafts. The understanding and appreciation of eastern artwork in Europe and America is draining good specimens in increasing volume into the public collections of those continents.

Museums.

34. The relation of museums to the educational systems of India was discussed at the conference held at Simla in July 1911. Much valuable work has been done by the zoological and geological sections of the Indian Museum at Calcutta, which are now equipped on modern lines. The archæological section of the same museum has recently been re-organised under the direction of Mr. Marshall, Director-General of Archæology. In provinces outside Bengal also there has been good progress in the right direction, but in the case of most local museums there is need of better equipment and a stronger staff. One of the most urgent needs in India is an ethnographic museum under scientific management designed to illustrate Indian civilisation in its varied phases. Otherwise students in the future will be compelled to visit the museums of Paris, Berlin, Munich and other places in order to study subjects, which should clearly be studied best on Indian soil. The Government of India will consult expert opinion on the subject; as at present advised they are inclined to favour the formation of a museum of Indian arts and ethnography at Delhi. Their accepted policy, though some overlapping is inevitable, is to develop local museums with special regard to local interest and to concentrate on matters of general interest in imperial museums. How to make museums more useful educationally and secure greater co-operation between museum authorities and educational authorities is a matter on which they have addressed Local Governments

Agricultural Education.

35. The present scheme of agricultural education originated under Lord Curzon's government and is, in fact, only seven years old. Previous to the year 1905, there was no central institution for research or teaching and such education as was then imparted in agriculture, was represented by two colleges and three schools, in a more or less decadent condition. Very few Indians then had any knowledge of science in its application to agriculture and still fewer were capable of imparting such knowledge to others. In the year 1905 a comprehensive scheme was evolved under which arrangements were made both for the practical development of agriculture by Government assistance and also for teaching and research in agriculture and subjects connected with it. A central institution for research and higher education was established at Pusa. The existing schools and colleges were reconstituted, improved and added to. Farms for experiments and demonstration were started, and as time went on, a change was effected in regard to agricultural education in its earlier stages. As now constituted the scheme of agricultural education has three main features, *viz*, (*a*) the provision of first class opportunities for the higher forms of teaching and research, (*b*) collegiate education and (*c*) the improvement of secondary and primary education.

36. The institute at Pusa, maintained at a cost of four lakhs a year, has 37 Europeans and Indians on its staff, engaged partly in research, partly in post-graduate education and the instruction, through short courses, of students or agriculturists in subjects which are not regularly treated in provincial institutions. There are now six provincial institutions, containing over 300 students and costing annually between five and six lakhs of rupees. Practical classes for agriculturists have also been established at various centres in several provinces. In the ordinary elementary schools, formal agriculture is not taught; but in some provinces a markedly agricultural colour is given to the general scheme of education.

Veterinary Education.

37. Veterinary research is carried on at the Bacteriological Laboratory at Muktesar. The scheme of veterinary colleges has been thoroughly reorganised since 1904. There are now four such institutions, with 511 students, as well as a school at Rangoon. These institutions meet fairly well the growing demand for trained men.

Forestry Education.

38. The College at Dehra Dun has recently been improved; and a research institution has been established in connection with it. Indians can here obtain an education in forestry which approximates to that ordinarily obtainable in Europe.

Medical Education.

39. Instruction in the western system of medicine is imparted in five recognised colleges and fifteen recognised schools in British India. These now annually produce between six and seven hundred qualified medical practitioners. A medical registration Act has recently been passed for the presidency of Bombay, under which passed students of such schools are entitled to become registered; and a similar Act is now under consideration in the presidency of Bengal. In Calcutta there are four self-constituted medical schools, the diplomas of which are not recognised by the Government of India. Among recent developments may be mentioned the establishment of an X-ray institute at Dehra Dun, and the formation of post-graduate classes in connexion with the Central Research Institute at Kasauli. These latter include training in bacteriology and technique and preparation for special research; classes of practical instruction in malarial technique are also held twice a year at Amritsar under the officer in charge of the malarial bureau.

40. Other projects are engaging the attention of the Government of India, including the institution of a post-graduate course of tropical medicine. The practical want of such a course has long been felt; and the Government of India are now in communication with the Secretary of State regarding its establishment in the Medical College at Calcutta. The Calcutta University have expressed their willingness to co-operate by instituting a diploma to be open to graduates who have taken the course in tropical medicine. A scheme for a similar course in Bombay is also under consideration. The Government of Madras have submitted a scheme for the construction of a pathological institute and the appointment of a whole-time professor of pathology with a view to improve the teaching of that subject at the Madras Medical College. Other matters which are likely to come to the front at no distant date are the improvement of the Medical College at Lahore and its separation from the school, the improvement of the Dacca Medical School and the provision of facilities for medical training in the Central Provinces.

41. The subject of medical education is one in which the Government of India are deeply interested. It is also one that may be expected to appeal with special force to private generosity. A problem of particular importance is the inducement of ladies of the better classes to take employment in the medical profession and thus minister to the needs of the women, whom the *purda* system still deters from seeking timely medical assistance. One of the hindrances hitherto has been that Indian ladies are able to obtain instruction only in men's colleges or in mixed classes. With a view to remedying this defect and commemorating the visit of the Queen-Empress to Delhi, certain of the Princes and wealthy landowners in India have now come forward with generous subscriptions in response to an appeal by Her Excellency Lady Hardinge, who has decided to merge in this project her scheme for a school for training Indian nurses and midwives. The Government of India are considering proposals to found a women's medical college and nurses' training school at Delhi with the help of a subvention from government. Proposals are also under consideration for assisting the National Association for supplying female medical aid to the women of India (the Countess of Dufferin's Fund) to improve the position of their staff.

Legal Education.

42. There has been a marked development of legal education in the last decade. First it has been concentrated. In 1901 there were 35 institutions, colleges, classes and schools, containing 2,800 students. At the present time there are 27 institutions with a slightly larger number of students. The Madras and Bombay presidencies, Burma and the Central Provinces each possess a single institution; and in Bengal the instruction for the degree of bachelor of law has been restricted to certain colleges, although other institutions are still recognised for the pleadership examination. A law college has been established

on a liberal scale under the University of Calcutta This concentration has resulted in greater efficiency and greater expenditure In 1901, the cost to government was a little over Rs 7,000 and the total cost was 1¼ lakhs At present the cost to government is over Rs 45,000 and the total cost over Rs. 2,83,000 Secondly the courses have been remodelled and in some cases lengthened The Government of India will be glad to see an extension of the policy of concentration and improvement They also desire to see suitable arrangements made for the residence and guidance of law students

43 There has recently been a considerable expansion in commercial education. Nine years ago there were ten colleges with less than 600 students, and government spent less than Rs 1,000 upon these institutions At the present time there are 26 institutions, three of which are under the management of government, the enrolment is now over 1,500 and the expenditure from provincial funds is over Rs 22,000 The standard attained in the majority of these institutions is not, however, high, and the instruction given in them prepares for clerical duties in government and business offices rather than for the conduct of business itself A project for a commercial college of a more advanced type in Bombay has been sanctioned and the Government of India are considering the question of making arrangements for organised study of the economic and allied sociological problems in India

Commercial Education

44 Good work, which the Government of India desire to acknowledge, has been done under conditions of difficulty by the Indian universities; and by common consent the Universities' Act of 1904 has had beneficial results; but the condition of university education is still far from satisfactory, in regard to residential arrangements control, the courses of study and the system of examination The Government of India have accordingly again reviewed the whole question of university education

University Education

45 It is important to distinguish clearly on the one hand the federal university, in the strict sense, in which several colleges of approximately equal standing separated by no excessive distance or marked local individuality are grouped together as a university —and on the other hand the affiliating university of the Indian type, which in its inception was merely an examining body, and, although limited as regards the area of its operations by the Act of 1904 has not been able to insist upon an identity of standard in the various institutions conjoined to it The former of these types has in the past enjoyed some popularity in the United Kingdom, but after experience it has been largely abandoned there; and the constituent colleges which were grouped together have for the most part become separate teaching universities, without power of combination with other institutions at a distance At present there are only 5 Indian universities for 185 arts and professional colleges in British India besides several institutions in Native States. The day is probably far distant when India will be able to dispense altogether with the affiliating university But it is necessary to restrict the area over which the affiliating universities have control by securing in the first instance a separate university for each of the leading provinces in India and secondly to create new local teaching and residential universities within each of the provinces in harmony with the best modern opinion as to the right road to educational efficiency The Government of India have decided to found a teaching and residential University at Dacca and they are prepared to sanction under certain conditions the establishment of similar universities at Aligarh and Benares and elsewhere as occasion may demand They also contemplate the establishment of universities at Rangoon, Patna and Nagpur. It may be possible hereafter to sanction the conversion into local teaching universities, with power to confer degrees upon their own students, of those colleges which have shown the capacity to attract students from a distance and have attained the requisite standard of efficiency Only by experiment will it be found out what type or types of universities are best suited to the different parts of India.

Affiliating and teaching Universities

46. Simultaneously the Government of India desire to see teaching faculties developed at the seats of the existing universities and corporate life encouraged, in order to promote higher study and create an atmosphere from which students will imbibe good social, moral and intellectual influences. They have already given grants and hope to give further grants hereafter to these ends. They trust that each university will soon build up a worthy university library, suitably housed, and that higher studies in India will soon enjoy all the external conveniences of such work in the west.

Higher studies.

47. In order to free the universities for higher work and more efficient control of colleges, the Government of India are disposed to think it desirable (in provinces where this is not already the case) to place the preliminary recognition of schools for purposes of presenting candidates for matriculation in the hands of the Local Governments and in case of Native States of the durbars concerned while leaving to the universities the power of selection from schools so recognised. The university has no machinery for carrying out this work and in most provinces already relies entirely on the departments of public instruction, which alone have the agency competent to inspect schools. As teaching and residential universities are developed the problem will become even more complex than it is at present. The question of amending the Universities Act will be separately considered.

48. The Government of India hope that by these developments a great impetus will be given to higher studies throughout India and that Indian students of the future will be better equipped for the battle of life than the students of the present generation.

49. The chiefs' colleges advance in popularity. In developing character and imparting ideas of corporate life they are serving well the purpose for which they were founded. They are also attaining steadily increasing intellectual efficiency, but the Committee of the Mayo College, Ajmere, have decided that it is necessary to increase the European staff. The post diploma course has on the whole worked satisfactorily and there is now a movement on foot to found a separate college for the students taking this course. Such a college may in the future become the nucleus of a university for those who now attend the chiefs' colleges.

Chiefs' Colleges.

50. The grave disadvantages of sending their children to England to be educated away from home influences at the most impressionable time of life are being realised by Indian parents. The Government of India have been approached unofficially from more than one quarter in connection with a proposal to establish in India a thoroughly efficient school staffed entirely by Europeans and conducted on the most modern European lines for the sons of those parents who can afford to pay high fees. No project is yet before them but the Government of India take this opportunity to express their sympathy with the proposal and should sufficient funds be forthcoming will be glad to assist in working out a practical scheme.

51. Few reforms are more urgently needed than the extension and improvement of the training of teachers, for both primary and secondary schools in all subjects including, in the case of the latter schools, science and oriental studies. The object must steadily be kept in view that eventually under modern systems of education no teacher should be allowed to teach without a certificate that he is qualified to do so. There are at present 15 colleges and other institutions for the instruction of those who will teach through the medium of english; these contain nearly 1,100 students under training. There are 550 schools or classes for the training of vernacular (mainly primary) teachers; and their students number over 11,000. The courses vary in length from one to two years. The number of teachers turned out from these institutions does not meet the existing demand and is altogether inadequate in view of the prospects of a rapid expansion of education in the near future. The Government of India desire Local Governments to examine their schemes for training teachers of all grades and to enlarge them so as to provide for the great expansion which may be expected, especially in primary education.

Training of teachers.

52. As regards training colleges for secondary schools some experience has been gained. But the Government of India are conscious that the subject is one in which a free interchange of ideas based on the success or failure of experiment is desirable The best size for a practising school and the relations between it and the college; the number of students in the college for which the practising school can afford facilities of demonstration without losing its character as a model institution; the nature of, and the most suitable methods of procedure in, practical work; the relative importance of methodology and of psychological study; the best treatment of educational history; the extent to which it is desirable and practicable to include courses in subject matter in the scheme of training, especially courses in new subjects such as manual training and experimental science; the points in which a course of training for graduates should differ from one for non-graduates; the degree to which the body awarding a diploma in teaching should base its award on the college records of the student's work—these and other unsolved questions indicate that the instructors in training colleges in different parts of India should keep in touch with each other and constantly scrutinize the most modern developments in the west Visits made by selected members of the staff of one college to other institutions and the pursuit of furlough studies would seem especially likely to lead to useful results in this branch of education

Pay and prospects of the services

53 The Government of India have for some time had under consideration the improvement of the pay and prospects of the educational services, Indian, Provincial and Subordinate. They had drawn up proposals in regard to the first two services and approved some schemes forwarded by Local Governments in regard to the third, when it was decided to appoint a Royal Commission on the Public Services of India. The Government of India recognise that improvement in the position of all the educational services is required, so as to attract first class men in increasing numbers, and while leaving questions of reorganisation for the consideration of the Commission are considering minor proposals for the improvement of the position of these services. They attach the greatest importance to the provision for the old age of teachers, either by pension or provident fund Teachers in government institutions and, in some areas, teachers in schools managed by local bodies are eligible for these privileges. But it is necessary to extend the provision in the case of board and municipal servants and still more in the cases of teachers of privately managed schools, for the great majority of whom no such system exists. It is not possible to have a healthy moral atmosphere in any schools, primary or secondary, or at any college when the teacher is discontented and anxious about the future The Governor-General in Council desires that due provision for teachers in their old age should be made with the least possible delay. Local Governments have already been addressed upon this subject

Education of the domiciled community

54. The defective state of the education of the domiciled community has long been remarked Many suggestions have from time to time been made for its improvement. An influential committee, presided over by Sir Robert Laidlaw, is now collecting funds for the schools of all denominations except Roman Catholic schools As in the case of secondary english education and for similar reasons the policy has been, and is, to rely on private enterprise guided by inspection and aided by grants from public funds The Government of India have never had any intention of changing their policy. But in order to discuss the whole question and to obtain definite practical suggestions of reform they assembled an influential conference at Simla last July

55. The recommendations of the conference were numerous and far-reaching. The Government of India are prepared to accept at once the view that the most urgent needs are the education of those children who do not at present attend school and the improvement of the pay and prospects of teachers They are also disposed to regard favourably the proposal to erect a training college at Bangalore with arts and science classes for graduate courses attached to it. They recognise that grants-in-aid must be given in future on a more liberal scale and under a more elastic system. They will recommend to Local Governments the grant of a greater number of scholarships to study abroad. The

proposals to re-classify the schools, to introduce leaving certificates, to include in courses of instruction general hygiene and physiology, special instruction in temperance and the effects of alcohol on the human body, and the several other detailed proposals of the conference will be carefully considered in the light of the opinions of Local Governments when they have been received

56 The suggestion was put forward and largely supported at the conference that European education should be centralised under the Government of India This suggestion cannot be accepted Apart from the fact that decentralisation is the accepted policy of government, the course of the discussion at the conference showed how different were the conditions of life of members of the domiciled community in different parts of India, and how these differences necessarily reacted on their educational arrangements The Government of India are convinced that although some difficulties might be removed, more would be created, by centralisation

Education of Muhammadans

57 The figures and general remarks contained in this Resolution are general and applicable to all races and religions in India, but the special needs of the Muhammadans and the manner in which they have been met demands some mention. The last nine years have witnessed a remarkable awakening on the part of this community to the advantages of modern education. Within this period the number of Muhammadan pupils has increased by approximately 50 per cent and now stands at nearly a million and a half The total Muhammadan population of India is now 57,123,866 souls The number at school accordingly represents over 16 7 per cent of those of a school-going age Still more remarkable has been the increase of Muhammadan pupils in higher institutions, the outturn of Muhammadan graduates having in the same period increased by nearly 80 per cent But, while in primary institutions the number of Muhammadans has actually raised the proportion at school of all grades among the children of that community to a figure slightly in excess of the average proportion for children of all races and creeds in India, in the matter of higher education their numbers remain well below that proportion notwithstanding the large relative increase The facilities offered to Muhammadans vary in different provinces but generally take the form of special institutions, such as *madrassas*, hostels, scholarships and special inspectors The introduction of simple vernacular courses into *maktabs* has gone far to spread elementary education amongst Muhammadans in certain parts of India The whole question of Muhammadan education, which was specially treated by the Commission of 1882, is receiving the attention of the Government of India.

Oriental studies

58 The Government of India attach great importance to the cultivation and improvement of oriental studies. There is increasing interest throughout India in her ancient civilisation, and it is necessary to investigate that civilisation with the help of the medium of western methods of research and in relation to modern ideas A conference of distinguished orientalists held at Simla in July 1911 recommended the establishment of a central research institute on lines somewhat similar to those of L'Ecole Française d'Extrême Orient at Hanoi The question was discussed whether research could efficiently be carried on at the existing universities; and the opinion predominated that it would be difficult to create the appropriate atmosphere of oriental study in those universities as at present constituted, that it was desirable to have in one institution scholars working on different branches of the kindred subjects which comprise orientalia and that for reasons of economy it was preferable to start with one institute well-equipped and possessing a first class library. The Government of India are inclined to adopt this view and to agree with the conference that the central institute should not be isolated, that it should be open to students from all parts of India and that it should as far as possible combine its activities with those of the universities of India and different seats of learning The object of the institute as apart from research is to provide Indians highly trained in original work who will enable schools of Indian history and archæology to be founded hereafter, prepare *catalogues raisonnés* of manuscripts, develop museums and build up research in universities and colleges of the different provinces Another object is to attract in the course of time *pandits* and

maulvis of eminence to the institute and so to promote an interchange of the higher scholarship of both the old and the new school of orientalists throughout India. But before formulating a definite scheme the Governor-General in Council desires to consult Local Governments.

Preservation of the ancient learning.

59. While making provision for scholarship on modern lines, the conference drew attention to the necessity of retaining separately the ancient and indigenous systems of instruction. The world of scholarship, they thought, would suffer irreparable loss if the old type of *pandit* and *maulvi* were to die out before their profound knowledge of their subjects had been made available to the world; and encouragement rather than reform was needed to prevent such an unfortunate result. Certain proposals for encouragement were made at the conference, *viz.*,—

(*a*) grants to Sanskrit colleges, *madrassas, tols, patshalas, maktabs, pongyi kyaungs* and other indigenous institutions in order to secure better salaries for teachers and to enable students by fellowships or scholarships to carry their education to the highest point possible;

(*b*) the appointment of specially qualified inspectors in orientalia;

(*c*) the provision of posts for highly trained *pandits* and *maulvis ;*

(*d*) the grant of money rewards for oriental work.

The Government of India hope to see the adoption of measures that are practicable for the maintenance and furtherance of the ancient indigenous systems of learning and have called for proposals from the Local Governments to this end.

Experts required.

60. The functions of local bodies in regard to education generally and their relations with the departments of public instruction are under the consideration of the Government of India. But it is clear that if comprehensive systems are to be introduced expert advice and control will be needed at every turn. The Government of India propose to examine in communication with Local Governments the organisation for education in each province and its readiness for expansion. A suggestion has been made that the director of public instruction should be *ex-officio* secretary to government. The Government of India agreeing with the great majority of the Local Governments are unable to accept this view, which confuses the position of administrative and secretariat officers ; but they consider it necessary that the director of public instruction should have regular access to the head of the administration or the member in charge of the portfolio of education. The Government of India wish generally to utilise to the full the support and enthusiasm of district officers and local bodies in the expansion and improvement of primary education; but the large schemes, which are now in contemplation, must be prepared with the co-operation and under the advice of experts. A considerable strengthening of the superior inspecting staff, including the appointment of specialists in science, orientalia, etc., may be found necessary in most provinces. In Madras an experienced officer in the education department has been placed on special duty for two years to assist the director of public instruction to prepare the scheme of expansion and improvement in that province, and the Government of India would be glad to see a similar arrangement in all the major provinces should the Local Governments desire it.

Interchange of views.

61. In the resolution of 1904 it was stated that arrangements would be made for periodical meetings of the directors of public instruction in order that they might compare their experience of the results of different methods of work and discuss matters of special interest. The Government of India have already held general conferences at which the directors attended and they are convinced that periodical meetings of directors will be of great value. While each province has its own system it has much to learn from other provinces, and, when they meet, directors get into touch with new ideas and gain the benefit of experience obtained in other provinces. The Government of India are impressed with the necessity not only of exchange of views amongst experts but also of the

advantages of studying experiments all over India on the spot; and in a letter of the 7th July 1911, they invited Local Governments to arrange that professors of arts and technical colleges and inspectors of schools should visit institutions outside the province where they are posted, with a view to enlarging their experience.

Conclusion.

62. Such in broad outline are the present outlook and the general policy for the near future of the Government of India. The main principles of this policy were forwarded to His Majesty's Secretary of State on the 28th September 1911, and parts of it have already been announced. It was, however, deemed convenient to defer the publication of a resolution until the whole field could be surveyed. This has now been done. The Governor-General in Council trusts that the growing section of the Indian public which is interested in education will join in establishing, under the guidance and with the help of government, those quickening systems of education on which the best minds in India are now converging and on which the prospect of the rising generation depend. He appeals with confidence to wealthy citizens throughout India to give of their abundance to the cause of education. In the foundation of scholarships; the building of hostels, schools, colleges, laboratories, gymnasia, swimming baths, the provision of playgrounds and other structural improvements; in furthering the cause of modern scientific studies and especially of technical education; in gifts of prizes and equipment, the endowment of chairs and fellowships, and the provision for research of every kind there is a wide field and a noble opportunity for the exercise on modern lines of that charity and benevolence for which India has been renowned from ancient times.

Government of Madras.
Ditto Bombay.
Ditto Bengal.
Ditto the United Provinces.
Ditto the Punjab.
Ditto Burma.
Ditto Bihar and Orissa.
The Hon'ble the Chief Commissioner, Central Provinces.
The Hon'ble the Chief Commissioner, Assam.
The Chief Commissioner of Coorg.
The Hon'ble the Chief Commissioner and Agent to the Governor-General, North-West Frontier Province.
The Home Department.
The Foreign Department.
The Department of Revenue and Agriculture.
Ditto Commerce and Industry.

Order.—Ordered, that a copy of the above Resolution be forwarded for information to the Local Governments and Administrations and the Departments of the Government of India noted on the margin.

Ordered, also, that the Resolution be published in the Supplement to the *Gazette of India*.

H. SHARP,

Joint Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Railways.	Average earnings per mile per week: During 1st half of 1912.	Average earnings per mile per week: During official year 1911-12.	Results of working during 1st half of year. Mean mileage worked: 1912.	Mean mileage worked: 1913.	Total earnings for week ending 8th February 1912	Total earnings for week ending 8th February 1913	Earnings per mile open for week: 1912.	Earnings per mile open for week: 1913.	Total earnings from 1st January to 8th February 1912.	Total earnings from 1st January to 1st February 1913.	Increase.	Decrease.	Results of working for official year. Total earnings from 1st April to 8th February 1912.	Total earnings from 1st April to 8th February 1913.	Increase.	Decrease.
	Rs.	Rs.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.																
5' 6" gauge.																
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	8,06,780	8,78,000	323	352	41,15,949	46,41,000	5,25,051	...	2,8?,31,248	3,39,26,000	49,94,752	...
Bezwada Extension	372	320	21	21	8,298	7,300	391	348	38,507	46,800	8,293	...	2,86,893	3,21,000	34,107	...
Bombay, Baroda and Central India	739	741	946	946	7,11,110	7,04,000	783	744	38,11,953	39,24,000	1,12,050	...	2,69,47,969	2,77,44,000	7,96,031	...
Eastern Bengal (including 3' 3⅜" and 2' 6" gauge lines)	382	415	1,510	1,570	6,27,641	7,16,000	416	452	35,60,878	38,89,000	3,28,112	...	2,78,73,206	2,97,99,000	19,25,794	...
East Indian	810	761	2,392	2,472	19,00,533	20,97,000	795	848	1,03,79,806	1,17,56,000	13,76,194	...	7,86,91,577	8,83,44,000	96,52,423	...
Great Indian Peninsula (including Indian Midland)	681	586	2,473	2,473	19,39,608	20,54,000	784	831	1,00,21,511	1,05,63,000	5,41,489	...	6,21,21,796	6,75,47,000	54,25,204	...
Agra-Delhi Chord	372	354	126	126	50,867	47,000	405	362	3,01,973	2,38,000	...	63,973	19,10,404	18,18,000	...	1,22,404
Baran-Kotah	102	85	40	40	5,035	4,000	127	100	19,845	22,900	3,055	...	1,47,446	1,76,000	28,554	...
Bhopal-Itarsi	499	451	57	57	28,265	40,100	496	704	1,48,393	2,06,000	57,607	...	11,31,599	14,61,000	3,29,401	...
Madras and Southern Mahratta (including 3' 3⅜" gauge lines)	282	252	2,585	2,585	6,78,615	6,99,000	263	270	34,85,435	37,60,000	2,74,565	...	2,83,85,113	3,01,09,000	17,23,887	...
North-Western (including 2' 6" gauge lines)	479	427	3,806	3,806	18,05,284	16,70,000	474	431	90,95,844	92,10,000	1,14,156	...	6,92,60,317	7,74,84,000	81,93,683	...
Oudh and Rohilkhand (including Cawnpore-Burhwal 3' 3⅜" link)	325	295	1,570	1,602	4,70,564	4,90,000	304	311	23,53,923	23,88,000	34,077	...	1,76,36,902	2,06,08,000	29,71,098	...
Hardwar-Dehra	292	273	32	32	8,550	9,300	267	291	36,131	46,100	9,969	...	3,73,766	3,59,000	...	14,766
3' 3⅜" gauge.																
Assam-Bengal	146	141	790	805	1,29,354	1,26,000	164	157	6,18,148	7,10,000	91,852	...	48,12,451	55,29,000	7,16,549	...
Burma	313	267	1,529	1,545	5,71,133	5,78,000	374	361	30,45,914	31,29,000	83,086	...	1,73,50,321	1,81,46,000	7,95,679	...
Jodhpur-Hyderabad (British Section)	208	193	124	124	27,783	29,900	222	241	1,72,929	1,75,000	2,071	...	10,98,547	12,29,000	1,30,453	...
Lucknow-Bareilly	167	153	254	294	42,476	54,800	167	187	2,43,980	2,77,000	33,020	...	16,93,799	19,42,000	2,48,201	...
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	62,291	73,800	152	180	3,31,215	3,95,000	63,785	...	26,49,720	30,96,000	4,46,280	...
Rajputana-Malwa	363	317	1,828	1,828	6,35,800	6,15,000	348	336	34,87,498	35,00,000	12,502	...	2,45,50,964	2,62,44,000	16,93,036	...
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,396	5,05,025	5,13,000	362	367	26,81,061	27,65,000	80,939	...	2,16,81,001	2,33,81,000	16,99,909	...
Travancore Branch	141	139	108	108	11,193	11,800	131	137	79,621	82,200	2,579	...	6,76,575	7,20,000	43,125	...
Tirhoot	255	226	769	791	2,10,717	2,00,000	274	251	10,36,685	10,53,000	16,315	...	77,02,789	81,27,000	4,24,211	...
2' 0" gauge. Jorhat (Provincial)	74	75	32	33	2,075	2,000	65	61	10,086	11,300	1,214	...	96,959	1,01,000	4,041	...
TOTAL	434	394	25,302	25,559	1,12,80,737	1,15,95,600	446	454	5,93,91,152	6,27,92,300	34,01,148	...	42,60,71,362	46,82,11,000	4,21,39,638	...
All other Railways.																
5' 6" gauge.																
Amritsar-Patti-Kasur	171	168	56	56	7,897	11,000	141	196	43,559	53,000	9,441	...	4,17,461	4,59,000	41,539	...
Bhopal-Ujjain	200	167	114	114	22,180	22,200	191	195	90,983	1,17,000	26,017	...	8,19,086	9,49,000	1,29,914	...
Bina-Goona-Baran	72	54	148	145	9,281	10,000	61	72	51,940	74,200	22,260	...	3,30,909	4,73,000	1,42,091	...
Delhi-Umbala-Kalka	314	326	192	192	43,593	55,700	227	290	3,00,046	3,35,000	34,951	...	28,02,969	27,73,000	...	29,969
Jammu-Kashmir (Native State Section)	81	119	16	16	2,830	1,700	177	106	2,274	9,400	7,126	...	79,079	72,000	...	7,079
Jullundur Doab (a)	...	...	...	33	...	2,000	...	61	..	9,000	9,000	...	...	9,000	9,000	...
Khanpur-Chachran	25	21	22	22	421	600	19	27	3,138	3,000	...	138	(b) 15,999	23,900	7,901	...
Ludhiana-Dhuri-Jakhal	179	158	79	79	12,662	12,000	160	152	64,356	62,000	...	2,356	5,82,185	5,79,000	...	3,185
Nagda-Ujjain	229	172	34	34	7,077	6,600	207	194	33,302	29,600	...	3,702	2,39,354	2,52,000	12,646	...
Nizam's Guaranteed State	352	330	334	334	1,13,597	1,20,000	340	359	6,09,044	6,73,000	63,956	...	47,28,269	49,19,000	1,90,731	...
Petlad-Cambay	207	175	34	34	6,531	6,000	192	176	34,638	30,800	...	3,838	2,57,210	2,52,000	...	5,210
Rajpura-Bhatinda	414	291	108	108	47,410	36,000	421	333	2,26,957	1,97,000	...	29,957	14,16,693	16,81,000	2,34,307	...
Southern Punjab	290	257	425	425	1,75,200	1,18,000	412	278	7,69,223	6,52,000	...	1,17,223	47,09,443	46,48,000	...	61,443
Southern Punjab—"Ludhiana" Extension	149	147	155	155	28,121	22,000	184	132	1,24,482	1,35,000	10,518	...	9,19,334	10,09,000	62,666	...
Sutlej Valley	46	48	209	208	13,078	13,000	63	63	57,915	61,000	3,085	..	4,48,135	4,41,000	...	7,435
Tapti Valley	213	159	155	155	31,976	29,000	206	187	1,63,967	1,41,000	...	22,967	10,33,016	11,17,000	83,984	...
Tarkessur	375	328	22	22	8,623	6,500	391	290	40,999	33,500	...	7,000	3,12,367	3,16,000	3,633	...
3' 3⅜" gauge.																
Ahmedabad-Dholka	92	78	34	34	2,982	2,600	89	76	15,194	13,800	...	1,394	1,15,245	1,09,000	...	6,245
Ahmedabad-Parantij (including Brahmakhed Extension)	88	77	89	89	8,078	7,000	91	79	36,046	32,700	...	3,346	3,05,349	2,81,000	...	24,349
Bengal and North-Western	203	170	1,176	1,176	2,41,366	2,51,000	205	196	11,67,346	11,62,000	...	1,15,346	87,27,440	92,22,000	4,94,560	...
Bengal-Dooars	155	157	153	153	26,353	25,000	173	164	1,39,968	1,55,000	14,032	...	10,70,748	12,51,000	1,80,252	...
Bezwada-Masulipatam	132	114	52	52	7,663	7,100	147	137	37,751	34,400	...	3,351	2,54,127	2,74,000	19,873	...
Bhavnagar (including Dhrangadhra)	181	169	179	194	36,018	29,000	201	153	1,71,188	1,77,000	5,812	...	13,25,815	13,20,000	...	5,815
Gondal-Porbandar (including Jetalsar-Rajkot)	136	122	191	194	27,311	28,700	141	147	1,41,529	1,48,000	6,471	...	10,31,720	10,47,000	15,280	...
Jamnagar	93	89	54	54	5,240	4,800	97	89	20,876	15,800	...	1,076	2,11,352	1,99,000	...	12,352
Junagad	131	105	89	100	11,820	11,300	167	113	65,678	60,100	...	5,578	3,97,133	4,25,000	27,867	...
Cooch Behar	153	152	33	33	5,089	5,900	154	179	29,903	29,500	..	403	2,21,735	2,36,000	14,265	...
Dibru-Sadiya	286	304	86	86	26,470	27,200	307	316	1,40,557	1,44,000	5,443	...	10,36,807	11,29,000	92,193	...
Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	175	184	18,347	14,900	102	81	98,651	79,800	...	18,851	6,82,409	6,30,000	...	52,409
Hyderabad-Godavari Valley	250	185	392	412	1,03,844	1,12,000	265	253	5,22,944	5,59,000	36,056	...	29,80,495	36,33,000	6,72,505	...
Jaipur	95	75	73	73	6,731	6,058	92	82	31,878	28,500	...	3,378	2,42,830	2,63,000	20,170	...
Jodhpur-Bikaner	120	122	910	935	1,12,391	1,19,000	124	119	6,15,358	6,15,000	...	358	44,94,108	47,55,000	2,60,592	...
Kolhapur	244	202	29	29	8,131	7,400	290	255	43,869	42,500	...	1,369	2,42,232	2,51,000	8,768	...
Mirpur Khas-Jhudo	36	25	100	100	4,189	7,200	42	72	(c) 17,498	30,100	12,602	...	87,462	1,59,000	71,538	..
Morvi (including Vankaner-Morvi, 2' 6" gauge)	166	144	94	93	17,220	9,300	185	100	84,661	56,200	...	28,461	5,82,450	5,59,000	...	23,450
Mymensingh-Jamalpur-Jagannathganj	130	141	55	55	8,379	10,000	152	182	53,794	51,100	...	2,694	3,40,734	3,34,000	...	6,734
Rohilkund and Kumaon	146	178	208	208	31,513	35,950	118	134	1,87,596	1,97,000	9,404	...	14,62,653	17,70,000	3,07,347	...
Sangli	161	174	5	5	875	800	175	160	4,821	4,600	...	221	37,931	30,600	...	7,331
Shoranur-Cochin	198	183	65	65	11,807	12,400	182	191	67,023	69,300	2,277	...	5,25,987	5,40,000	11,013	...
Tanjore District Board	179	157	103	103	16,114	16,600	156	161	79,695	82,100	2,405	...	7,12,743	7,70,000	57,257	...
Udaipur-Chitorgarh	84	78	67	67	5,427	6,000	79	89	23,579	26,300	2,721	...	2,28,599	2,60,000	31,401	...
2' 6" gauge.																
Barsi	193	151	116	116	24,116	20,900	211	180	1,23,022	1,22,000	.	1,022	6,78,180	8,11,000	1,32,820	...
Champaner Shivarajpur	99	75	20	20	1,722	1,600	86	80	9,476	9,300	...	176	63,038	70,800	7,762	...
Gaekwar's Dabhoi	130	138	118	118	18,900	14,000	160	118	88,957	69,300	...	19,657	5,49,875	4,59,000	...	90,875
Kosamba-Zankavao (d)	34	...	...	26	...	300	...	12	...	1,700	1,700	...	...	15,800	15,800	...
Rajpipla	80	66	37	37	4,165	3,600	111	97	20,075	15,800	...	4,275	1,04,303	92,100	...	12,203
2' 0" gauge. Darjeeling Himalayan	419	394	51	51	13,598	13,000	267	255	86,078	83,000	..	3,078	8,88,962	9,66,000	77,038	...
TOTAL	186	170	6,919	7,147	13,35,059	12,63,800	193	177	69,23,815	67,46,100	...	1,77,715	4,87,65,571	5,18,35,200	30,69,629	...
GRAND TOTAL	381	347	32,221	32,706	1,26,15,796	1,28,59,400	392	393	6,63,14,967	6,95,38,400	32,23,133	...	47,48,36,933	52,00,46,200	4,52,09,267	...

(a) Opened from 1st January 1913. (b) From 2nd July 1911. (c) Including Khadro Section opened from January 1912. (d) Opened from 1st June 1912.

Simla, the 20th February 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

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PUBLISHED BY AUTHORITY.

No. 8.] DELHI, SATURDAY, FEBRUARY 22, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 15th February, 1913.

No. 21.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November, 1912, the names of the following candidates, elected to be

Additional Members of that Council by the electorate mentioned opposite their names, are hereby published :—

Names of Candidates.	Electorate.
Hon'ble Babu Surendra Nath Banerjee . .	Non-official Additional Members of the Council of the Governor of Fort William in Bengal.
Hon'ble Maharaja Ranajit Sinha of Nashipur .	Ditto.

No. 22.—The Governor General is pleased to accept the resignation by the Hon'ble Sir Charles Stewart-Wilson, K C I E., of his office of Additional Member of the Legislative Council of the Governor General.

The 21st February 1913

No. 23.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 and 25 Vict, c 67) as modified by the Indian Councils Act, 1909 (9 Edw 7, c 4), and in pursuance of the provisions of Regulation XI (2) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor-General of India published under Notification No 61, dated the 14th November, 1912, the Governor-General is pleased to nominate Major James Currie Robertson, I M S, being an official, to be an Additional Member of the said Council, *vice* Sir Charles Stewart-Wilson resigned.

No. 24.—In accordance with the provisions of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor-General of India, published under Notification No 61, dated the 14th November, 1912, the name of the following candidate elected to be an Additional Member of that Council by the electorate mentioned opposite his name, is hereby published :—

Name of candidate	Electorate
Raja Kushalpal Singh, M A, LL.B, of Kotla . .	The Land-holders of the Province of Agra.

W H VINCENT,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

DELHI.

Delhi, the 19th February 1913

No. 1234-C.—In exercise of the power conferred by section 3 of the Delhi Laws Act, 1912 (XIII of 1912) the Governor-General in Council is pleased to make the following amendment in the Notification of the Government of India in the Home Department No 1008, dated the 1st October 1912, namely :—

In the entry in column 2 of the Schedule, against serial number 7, for the figures "129" the figures "130" shall be substituted

ESTABLISHMENTS.

The 21st February 1913.

No. 1306-C.—Lieutenant F. A Nicolson, 15th Hussars, Aide-de-Camp to His Excellency the Viceroy, is appointed to officiate as Assistant Private Secretary to the Viceroy in addition to his own duties during the absence on privilege leave of Mr J. Scott, C.I E.

POLICE.

The 20th February 1913

No. 1267-C.—The services of Captain H. H. G Knapp, I M S, Superintendent of the Central Jail at Rangoon, are placed permanently at the disposal of the Government of Burma with effect from the 21st February 1910 for employment in the Jail Department.

H. WHEELER,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Delhi, the 21st February 1913

No. 43-C.D.—The Right Reverend George Alfred Lefroy, D.D., Bishop of Lahore, is permitted to resign his chaplaincy on the Bengal (Lahore) Ecclesiastical Establishment with effect from the 17th February 1913

No. 45-C.D.—The Governor General in Council is pleased to notify for general information that His Majesty the King has approved the appointment of the Right Reverend George Alfred Lefroy, D D, Bishop of Lahore, as Lord Bishop of Calcutta and Metropolitan in India and the Island of Ceylon, in succession to the Most Reverend Reginald Stephen Copleston, D.D., resigned, with effect from the 18th February 1913.

No. 51-C.D.—The Reverend J Godber was appointed by the Most Reverend the acting Lord Bishop of Calcutta to be His Lordship's Domestic Chaplain with effect from the 25th January 1913.

L. C. PORTER,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Delhi, the 18th February 1913.

No. 179-C.—Major A T Gage, I M.S, Director, Botanical Survey of India, is granted under Articles 233 and 260 of the Civil Service Regulations, privilege leave for one month and thirty days combined with study leave for twelve months and furlough under Article 308(b) of the Civil Service Regulations sufficient to make the total period up to twenty months with effect from the 12th March 1913, or the subsequent date on which he may avail himself of it

No. 180-C.—Mr C C Calder, Curator of the Herbarium, Royal Botanical Garden, Calcutta, is appointed to officiate as Director, Botanical Survey of India, during the absence of Major A T Gage or until further orders

E. D. MACLAGAN,

Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 13th February 1913.

No. 352-Est.A.—With reference to rule 5 of the rules published in the notification of the Government of India in the Foreign Department, No. 3104-Est A, dated the 6th October 1910, the undermentioned officer is confirmed in the Political Department :—

Mr. B. J. Glancy, Indian Civil Service (Punjab).

The 14th February 1913.

No. 335-G.—With reference to Notification No. 2399-G, dated the 21st November 1912, the provisional recognition of the appointment of Mr. W. Massink as Consul for the Netherlands at Rangoon, has been confirmed by His Majesty's Government

No. 299-I.B.—In exercise of the powers conferred by section 6 of the Indian Christian Marriage Act, 1872 (XV of 1872), as substituted by Act II of 1891, the Governor General in Council is pleased to grant a license to the Reverend E. H. Owen, a missionary of the Scandinavian Alliance Mission, to solemnize marriages within the territories of the Native State of Sikkim.

The 17th February 1913.

No. 374-Est. B.—Captain A. S. Auret, 127th Queen Mary's Own Baluch Light Infantry, 4th Officer, Zhob Militia, is appointed Second-in-Command of the Infantry of the same Corps with effect from the 21st November 1912.

Delhi, the 17th February 1913.

No. 469-D.—In the Notification of the Government of India in the Foreign Department, No. 104-D, dated the 1st January 1913, announcing awards of the Kaisar-i-Hind medal of the second class, for public service in India, for "M. R. Ry. Pichu Aiyar Narayana Aiyar Avergal, B.A., B.L., Vakil, High Court, Madura, Madras," substitute "M. R. Ry. Paramakudy Narayana Aiyar Avargal, B.A., B.L., Vakil, High Court, Madura, Madras."

Simla, the 18th February 1913.

No. 316-I. B.—The Governor-General in Council is pleased to direct that the Court of the Manager of the Taluka of Ghodasar in the Mahi Kantha Agency shall be added to the schedule annexed to the Notification of the Government of India in the Foreign Department, No. 2444-I.B., dated the 26th November 1912, as being a court (*a*) to which the provisions of section 29 of the Code of Civil Procedure, 1908 (V of 1908) apply, and (*b*) by which summonses issued by Courts in British India under the said Code may be served.

II. The Governor-General in Council is further pleased to declare that the decrees of the said Court may be executed by Courts in British India in accordance with the provisions of section 44 of the said Code, and that the Court shall accordingly be included in the list of Courts appended to the Notification of the Government of India in the Foreign Department, No. 2877-I.A., dated the 13th July 1906.

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT (MILITARY FINANCE).

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Delhi, the 21st February 1913.

No. 134-Accts.-Camp.—Mr. Noel Mason has been appointed to the Military Accounts Department by the Most Hon'ble the Secretary of State for India as Military Accountant, 2nd class, on probation, with effect from the 31st January 1913.

W. H. MICHAEL,
Offg. Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

TELEGRAPH ESTABLISHMENT.

Delhi, the 17th February 1913.

No. 1224.—Mr. H. R. Charles, Secretariat Superintendent, 2nd grade, is placed on special duty under the Director General of Posts and Telegraphs, until further orders, with effect from the 1st March 1913.

The 22nd February 1913.

No. 1209-33.—Mr. J. W. Hensley, Director of Telegraph, 3rd class, is permitted to retire from the service of Government with effect from the 10th March 1913.

CUSTOMS ESTABLISHMENT.

The 22nd February 1913.

No. 1323-2.—Mr. F. J. G. Geary, I.C.S., is appointed to officiate as an Assistant Collector in the Imperial Customs Service with effect from the 21st January 1913, and is posted to Bengal.

GEOLOGY AND MINERALS.

The 22nd February 1913.

No. 1329-26.—For the purposes of rules 32 and 33 of the rules framed under Section 20 of the Indian Mines Act, 1901, (VIII of 1901), and published with Notification No. 2968-82-Geology and Minerals, dated the 21st April 1906, as subsequently amended by Notification No. 9709-131-Geology and Minerals, dated the 23rd October 1908, the Governor General in Council has approved of the Harvard University, Cambridge, Massachusetts, in respect of its diploma in Mining Engineering, with effect from the date of this notification.

R. E. ENTHOVEN,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE.

ESTIMATES AND ACCOUNTS.

Delhi, the 21st February 1913.

No. 216-F.—*Monthly Preliminary Statement of Receipts and Payments at Civil Treasuries in India.*

January 1913. **Lakhs of Rupees.**

	JANUARY.		TO END OF JAN.		WHOLE YEAR.	
	1912-1913.	1911-1912	1912-1913	1911-1912.	Budget 1912 1913	Actuals, 1911-1912
Civil Revenue.						
Land Revenue (including Land Revenue due to Irrigation)	5,95	5,62	20,85	20,35	33 99	33 17
Opium	24	95	6,82	7,42	5 43	8,94
Salt	42	51	8,99	4,06	5 14	5,09
Stamps	70	68	6 16	5 77	7,36	7,22
Excise	1 08	1,02	9 94	9,22	11 85	11,41
Provincial Rates	14	14	71	70	88	82
Customs	1 00	87	8 60	7 87	9 60	9 70
Assessed Taxes	24	25	2 03	1 92	2 32	2,33
Forests	32	34	2,28	1 95	2 96	2,93
Registration	6	5	59	54	67	67
Tributes from Native States	24	21	55	58	91	89
Other Civil Revenue	42	34	3,19	3,31	4,48	5,22
TOTAL CIVIL HEADS	10,81	10,93	65,71	63 69	85,54	88,39
Major Irrigation Revenue	72	56	2,93	2 56	3 36	3,48
Other Public Works Ordinary Revenue	7	7	44	43	75	70
TOTAL CIVIL REVENUE (including Ordinary Public Works)	11,60	11,56	69,08	66,68	89,65	92,57
Civil Expenditure.						
Interest on Ordinary Debt and that on Railways and Irrigation Works	—1 03	—1,04	—4,27	—4,22	—4,72	—4 58
Opium	—1	—1	—87	—1,06	—1,03	—1,09
Famine Relief (Civil)		—1	—18	- 2	—10	—12
Other Civil Expenditure	—3,37	—3,42	—32,64	—32,15	—44 37	—43,46
TOTAL CIVIL HEADS	—4 41	—4,48	—37 96	—37,45	— 50,22	— 49,25
Major Irrigation Working Expenses	—12	—13	—1,28	—1 32	—1 66	— 1 72
Buildings and Roads Expenditure	—55	—65	—4 48	—3 84	—6 82	—6,01
Famine Relief (Public Works)	—2	—1	—8	—2	—10	—5
Other P W Ordinary Expenditure	—5	—13	—1 11	—1 22	—1 97	—1,20
Irrigation Capital Expenditure	—21	—23	—1 48	—1,49	—2 08	—2,17
Delhi Capital Expenditure			—3		—2,00	—1
TOTAL CIVIL EXPENDITURE (including Public Works)	—5,36	—5,63	—46 42	—45,34	—64,85	—60,41
Receipts into Civil Treasuries from, and issues from those Treasuries to, the following Non-Civil Departments.						
The figures comprise Revenue, Expenditure, and Debt and Remittance transactions.						
Post Office (Net)	+ 21	+ 43	+ 2 30	+ 2 42	+ 2 37	+ 3 25
Telegraph (Net)	- 9	—10	- 91	—90	—1,15	—1 11
Marine (Net)	—4	—3	—86	—38	— 40	—44
Military Works (Net)	— 12	—6	— 85	— 84	—1 07	—1,12
Military Receipts	+ 7	+ 11	+ 81	+ 88	+ 1 13	+ 1,35
Military issues	—1 87	—2,03	—16 88	—16,92	—20,29	— 21,25
Railway Receipts						
East Indian Railway	+ 75	+ 72	+ 7,03	+ 6 36	+ 50,81	+ 53,00
Other Railways	+ 4,77	+ 4,59	+ 40,53	+ 36,27		
TOTAL	+ 5 52	+ 5,31	+ 47 56	+ 42 63	+ 50 81	+ 53 00
Railway Issues.						
East Indian Railway	—45	—40	—3,67	—3 72	—33 63	— 34 09
Other Railways	—2,72	—2,64	—25 09	—22 94		
TOTAL	— 3,17	—3,04	—28,76	—26,66	— 33 63	—34,09
TOTAL NON CIVIL DEPARTMENTS	+ 51	+ 59	+ 2,91	+ 23	—2,23	—41
Civil Debt and Remittance Transactions.						
Permanent Debt and Special Loans (Net: + Receipts more,—Receipts less than payments)			+ 2,88	+ 1,87	+ 2 86	+ 1 87
Mint Certificates and Bullion Advances (Net as above)	—89	+ 14	+ 1,07			+ 31
Currency Transfers for Gold in England						
Do. for Silver in transit	+ 1,50	...	+ 10,59			
Deposit of District Funds	+ 19	+ 18	+ 33	+ 30	+ 11	+ 15
Loans by Government	+ 10	...	—14	—9	—61	+ 2
Exchange on Remittance Accounts		+ 4	.	+ 12		+ 3
Council Bills paid (including Telegraphic) at R15 per £	—5,02	—6,42	—20 96	— 28 55	—23,65	—37 39
Other Debt Heads	+ 15	+ 11	—2 99	—39	+ 52	+ 1,33
TOTAL DEBT AND REMITTANCE TRANSACTIONS	— 3 97	— 5,95	—19 22	—26,74	— 20,98	—33 68
GRAND TOTAL RECEIPTS AND ISSUES	+ 2,78	+ 57	+ 6,35	—5,17	+ 1,59	—1 93
Opening Cash Balance in Treasuries and Presidency Banks	21,99	14,61	18,42	20,35	17,71	20 35
Closing Cash Balance in Treasuries and Presidency Banks	24,77	15,18	24,77	15,18	19,30	18,42

LEAVE AND APPOINTMENTS.

The 21st February 1913.

No. 223-F. E.—Mr. A. G. F. Napier has been posted as Deputy Accountant-General, Madras, with effect from the 4th February 1913.

R. W. GILLAN,
Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 21st February 1913.

FURLOUGH AND LEAVE.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 152.—Major C. J. Cumberlege, Indian Army, has been granted combined leave out of India for one year, the first eleven months and four days (including one month and eleven days' privilege leave) under Civil rules and the remainder under Military rules; with effect from the 17th October 1912.

(*Army Department Notification No. 1084, dated the 22nd November 1912, is hereby cancelled.*)

PROMOTIONS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 153.—Consequent on the termination of leave of Lieutenant-Colonel A. T. H. Newnham, Indian Army, the following reversion in the Cantonment Magistrates' Department is notified :—

Lieutenant-Colonel M. Stevens, Indian Army, Cantonment Magistrate, 3rd Grade (officiating 2nd Grade), to revert to his substantive appointment; with effect from the 22nd January 1913.

No. 154.—In the last line of Army Department Notification No. 38, dated the 17th January 1913, *for* "19th October 1912," *substitute* "9th October 1912."

INDIAN ARMY.

No. 155.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

16th February 1913.

Henry Lawrence Dingwall Fordyce, Supply and Transport Corps.
Arthur Rivers Saunders, 29th Lancers (Deccan Horse).

Captains to be Majors.

20th February 1913.

Frederick Christian Hirst, Supernumerary List.
James Atkinson Longridge, 43rd Erinpura Regiment.
Denis Wellesley Maxwell, 4th Gurkha Rifles.
Guy Rutherford Prescott Wheatley, 27th Light Cavalry.
Alfred Montagu Hennell, 32nd Lancers.
George Henville Davis, Supply and Transport Corps.
Arthur Thomas Searle Dickinson, 51st Sikhs (Frontier Force).

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 156.—2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar, Abdullah (E) to be Senior Sub-Assistant Surgeon, 1st Class, ranking as Subadar, and

No. 675, 1st Class Sub-Assistant Surgeon Sant Singh (E) to be Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar,

vice 1st Class Senior Sub-Assistant Surgeon, ranking as Subadar, Shaikh Athar Husain, *Khan Sahib*, superannuated; with effect from the 15th January 1913.

(E) Passed in English.

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 157.—Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Subadar-Major Dalman Ale, *Sardar Bahadur*, I.O.M., 1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated the 1st February 1913.

No. 158.—The following direct appointment is made, with effect from the date of joining:—

127th Queen Mary's Own Baluch Light Infantry.

Mir Badshah to be Jemadar, on probation, to fill an existing vacancy.

No. 159.—The following promotions are made:—

29th Lancers (Deccan Horse).

Risaldar Labh Singh to be Risaldar-Major, Ressaidar Thakur Singh to be Risaldar, Jemadar Harphool to be Ressaidar and Kot-Dafadar Hayat Ali Beg to be Jemadar, *vice* Ahmad Khan, *Bahadur*, transferred to the pension establishment; with effect from the 1st September 1912.

24th Punjabis.

Jemadar Sawan Singh, I.O.M., to be Subadar and Havildar Sohan Singh to be Jemadar, *vice* Dewa Singh, transferred to the pension establishment; with effect from the 15th January 1913.

105th Mahratta Light Infantry.

Subadar Chandarrao More to be Subadar-Major, Jemadar Saiyid Suliman to be Subadar and Colour-Havildar Abbas Khan to be Jemadar, *vice* Buland Khan, *Bahadur*, transferred to the pension establishment; with effect from the 1st February 1913.

2nd Battalion, 9th Gurkha Rifles.

Subadar Prem Sing Bisht to be Subadar-Major, Jemadar Madho Sing Khattri to be Subadar and Colour-Havildar Ratan Sing Basnet to be Jemadar, *vice* Bishn Sing Kathait, *Sardar Bahadur*, transferred to the pension establishment; with effect from the 1st February 1913.

REWARDS.

No. 160.—The Governor-General in Council is pleased to sanction the special promotion, under the provisions of paragraph 470, Army Regulations, India, Volume II, of the undermentioned warrant officers of Indian Army Departments, in recognition of the good services rendered by them while serving with the Abor Expeditionary Force, 1911-12.

The promotions will be supernumerary and have effect from the 23rd May 1912.

To be Assistant Commissaries with the honorary rank of Lieutenant, subject to His Majesty's approval.

Conductor Friend Isaac Williams, Ordnance Department, Northern Army.

Conductor Ralph Wright, Supply and Transport Corps, (late) Bengal-Punjab List.

Conductor William Charles Hayman, Supply and Transport Corps, (late) Bengal-Punjab List.

To be Conductor.

Sub-Conductor Julius Ballin, Supply and Transport Corps, (late) Bengal-Punjab List.

RESIGNATIONS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Madras Establishment.

No. 161.—No. 1435, 3rd Class Sub-Assistant Surgeon P. Gouripati is permitted to resign the service; with effect from the 1st March 1913.

RETIREMENTS.

INDIAN MEDICAL SERVICE.

No. 162.—Lieutenant-Colonel James John Pratt, Indian Medical Service, Bengal, has been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval; with effect from the 27th December 1912.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 163.—The undermentioned departmental commissioned officer, with honorary rank, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 11th January 1913:—

Senior Assistant Surgeon and Honorary Captain George Hynes.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Bihar Light Horse.

No. 164.—Lieutenant William Ord Macgregor, V.D., to be Captain, *vice* E. H. C. Walsh, C.S.I., transferred to the Supernumerary List. Dated the 3rd October 1912.

Rangoon Port Defence Volunteers.

(Electrical Engineer Company.)

No. 165.—Second Lieutenant Robert Spiers Dickie to be Lieutenant, *vice* H. P. Cameron, promoted. Dated the 12th December 1912.

Northern Bengal Mounted Rifles.

No. 166.—William Ironside Milne to be Second Lieutenant, to fill an existing vacancy. Dated the 1st January 1913.

Malabar Volunteer Rifles.

No. 167.—Captain William Burns Wilson is granted the honorary rank of Major. Dated the 16th January 1913.

Upper Burma Volunteer Rifles.

No. 168.—Lieutenant Douglas Hume Allan to be Captain, *vice* H. M. Lütter, V.D., transferred to the Supernumerary List. Dated the 1st April 1912.

Lieutenant George Cooper Stawell to be Captain, *vice* G. R. Long, transferred to the Supernumerary List. Dated the 1st October 1912.

Second Lieutenant Theophilus John Massie Metcalfe to be Lieutenant, to fill an existing vacancy. Dated the 1st August 1912.

Second Lieutenant Archibald Robert Anderson to be Lieutenant, *vice* G. C. Stawell, promoted. Dated the 1st October 1912.

Second Lieutenant Arthur Carrington Tyndale to be Lieutenant, *vice* B. B. Scott, transferred to the Supernumerary List. Dated the 1st October 1912.

Arthur Halkett Hill to be Second Lieutenant, *vice* T. J. M. Metcalfe, promoted. Dated the 1st August 1912.

John Matthew Blackwood Stuart to be Second Lieutenant, *vice* A. R. Anderson, promoted. Dated the 1st October 1912.

Peter Hughes to be Second Lieutenant, *vice* A. C. Tyndale, promoted. Dated the 1st October 1912.

Roy Douglas Burne to be Second Lieutenant, *vice* C. B. Smales, transferred to the Supernumerary List. Dated the 1st October 1912.

Henry Hewat Craw to be Second Lieutenant, *vice* H. L. Stevenson, transferred to the Supernumerary List. Dated the 1st October 1912.

Second Lieutenant Edward Nevinson Bell to be Lieutenant, to fill an existing vacancy. Dated the 1st April 1912.

George Harley Newcomb (Captain, Indian Army) to be Second Lieutenant, *vice* E. N. Bell, promoted. Dated the 1st April 1912.

(Army Department Notifications Nos. 917 and 1121, dated the 20th September and 29th November 1912, respectively, are hereby cancelled.)

1st Battalion, Bengal-Nagpur Railway Volunteer Rifle Corps.

No. 169.—Lieutenant Alfred Rowley Hill to be Captain, *vice* H. H. Jellett, promoted. Dated the 6th June 1912.

Second Lieutenant Thomas Robert Neely to be Lieutenant, *vice* A. R. Hill, promoted. Dated the 6th June 1912.

2nd (Presidency) Battalion, Calcutta Volunteer Rifles.

No. 170.—Arthur Russell Bennett to be Lieutenant, to fill an existing vacancy. Dated the 11th July 1912.

MEDICAL DEPARTMENT.

No. 171.—The last sentence of paragraph 6 of the regulations regarding the grant of study leave to officers of the Indian Medical Service, as published in Army Department Notification No. 867, dated the 6th September 1912, is reconstructed as follows:—

"The total period of absence from duty in India, in the case of officers under the Leave Rules of 1886 for the Indian Army, will be strictly limited to two years, and in the first instance the total period of leave granted (study leave combined with any other sort of leave) will not exceed one year."

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 21st February 1913.

Under Clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that a report of the death of the undermentioned warrant officer on the date specified, was received in the Army Department between the 5th and 18th February 1913:—

Corps.	Rank and name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Supply and Transport Corps, (late) Bengal-Punjab List.	Sub-Conductor Sidney Burnett.	11th February 1913.	Dehra Ismail Khan.	...	...

Statement of Deposits on account of Estates between the 5th and 18th February 1913.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					Rs. A. P.	
Frederick Charles Alfred Parsons.*	Major.	33rd Queen Victoria's Own Light Cavalry, attached to Cantonment Magistrates' Department.	5th September 1912.	Testate.	242 0 0	20th April 1913.

* *Widow.*—Mrs. Elanore Florence Parsons.
Address.—Hallatrow Court, near Bristol.
Sons.—(1) James William Arthur Parsons (age 15 years).
(2) Charles Dewar Parsons (age 12 years).

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 21st February 1913.

APPOINTMENTS.

No. 16.—The following appointment is made in the Royal Indian Marine by the Most Hon'ble the Secretary of State for India, with effect from the 1st February 1913 :—

To be Assistant Engineer.

Percy Charles Barrell.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 17th February 1913.

No. 55.—In continuation of Notification No. 80, dated 19th June 1912, it is hereby notified for general information that the Railway Board have sanctioned a survey being carried out by the agency of the Rohilkhund and Kumaon Railway Administration for a line of railway on the metre gauge from the banks of the Chauka River to Kaurialaghat station, a distance of about 45 miles, in continuation of the Jharekapur-Chauka River Railway Survey.

This survey will now be known as the Jharekapur-Kaurialaghat Railway Survey.

The 19th February 1913.

No. 56.—Mr. T. A. Hindmarsh, Locomotive Superintendent, Eastern Bengal Railway, is at his own request permitted to resign the service of Government with effect from the 16th February 1913.

The 20th February 1913.

No. 57.—With reference to Railway Board Notification No. 15, dated 19th April 1912, Mr. A. S. Hannah is confirmed as Marine Superintendent, Eastern Bengal Railway, with effect from the 27th September 1912.

R. C. F. VOLKERS,
Secretary, Railway Board.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 22, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published at Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India.

Rates of subscription.	Per annum. *R*	*a.*	*p.*
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Applications for the supply of the *Gazette* on the *public service* should be addressed to the Department of the Government of India, Local Government, Head of Department or other officer empowered in this behalf to whom the applicant is subordinate.

Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, Gazette of India.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *bonâ fide* public purposes. Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers. Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. These drugs are for sale for *cash* only. On *no account drugs are sent per V. P. Post.* These drugs *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows :—

SULPHATE OF QUININE.

	R
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any less quantity than 6 lbs. in one delivery	13 „

SULPHATE OF CINCHONIDINE.

	R
For quantities of not less than 6 lbs. in one delivery	10 per lb.
For any less quantity than 6 lbs. in one delivery	12 „

Quinine is sold in 1 oz., ¼ lb., ½ lb., 1 lb. and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb. and 1 lb. tins.

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs. or more in one delivery.			*Retail rate* For any quantity below 6 lbs. in one delivery.		
	R	a.	p.	R	a.	p.
16-oz. tins	5	0	0	6	0	0
8 „ „	2	8	0	3	0	0
4 „ „	1	4	0	1	8	0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Surveyors.
5. Motor Car Drivers.
6. Engine Drivers.
7. Men trained in—

   (*a*) Photo-Mechanical and Lithographic Work.

   (*b*) Workshops (both Electrical and Mechanical sides).

E. ATKINSON, Lieut.-Col., R.E.,
Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

"Specimens of Persian Manuscripts" for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them.* Collections of papers for 1902-1903, 1903-1904, 1904-1905, 1905-1906, 1906-1907, 1907-1908, and 1908-1909, price R3 per copy, and for 1909-1910 and 1910-1911, price R3-8 per copy, are ready for sale.

"Diwan-i-Sarkhush" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

"Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu; price R2-12.

"Qaani" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R7-8 per copy.

"Diwan-i-Andalib" (official edition), one of the books recommended for the High Proficiency in Persian; price R4 per copy.

Glossary to the "Ar-Ranzatu-z-Zakiyah," the text-book for the Higher Standard examination in Arabic; price R6-4 per copy.

"Nazm-i-Muntakhab," one of the text-books prescribed for the Degree of Honour examination in Urdu; price R5 per copy.

"Siyahat-Nama-i-Ibrahim Beg" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

"Raghuvansam"—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

"Akhlaq-i-Jalali" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-12 per copy.

* *N.B.*—The languages in which specimen papers are published are :—
Arabic, Bengali, Hindi, Persian, Sanskrit, Urdu and Uriya.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

ORDNANCE DEPARTMENT.

NOTICE OF REMOVAL OF THE OFFICE OF THE DIRECTOR OF ORDNANCE STORES FROM POONA TO SIMLA.

The Office of the Director of Ordnance Stores, Poona, will be closed in the month of March 1913 and transferred to Simla. All postal communications which cannot reach Poona by the 15th March 1913 should be addressed to—

The Director of Ordnance Stores,
Helene Lodge,
Simla.

Telegrams should be addressed—
"Ordnance Stores, Simla."

A. P. DOUGLAS, Major, R.A.,
for Offg. Director of Ordnance Stores (absent on tour).

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 18th February 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th February 1913.

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.			In England.		In Transit between India and England.		Securities (Purchase Price).			Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under Coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	Total.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calcutta	3,13,69,450	25,83,72,215	28,97,41,695	3,36,14,995	2,46,69,348	...	10,95,00,000	...	...	56,25,000	(a) 9,99,99,946	(b) 4,00,00,000	31,34,29,289	(a) Nominal value—Rs. 10,20,81,500
Cawnpore	...	2,26,27,555	2,26,27,555	1,83,51,870	1,51,25,985	...	...	...	...	...	...	...	3,34,77,855	(b) Nominal value—Rs. 4,69,26,571
Lahore	...	2,99,33,930	2,99,33,930	85,27,763	88,68,270	...	...	...	...	...	...	...	1,73,96,033	
Bombay	4,13,42,195	11,17,63,060	15,31,05,255	1,49,29,989	21,40,83,795	65,47,933	...	...	...	...	...	...	23,55,61,717	
Karachi	...	1,38,54,895	1,38,54,895	18,46,445	38,53,680	...	...	...	...	...	...	...	57,00,125	
Madras	2,14,51,230	7,42,43,370	9,56,94,600	2,21,96,270	1,26,49,470	...	...	...	...	...	...	...	3,48,45,740	
Rangoon	...	7,03,22,900	7,03,22,900	2,49,84,121	1,20,39,450	...	...	...	...	...	...	...	3,70,23,571	
	9,41,62,905	58,11,17,925	67,52,80,830	12,44,51,453	29,13,09,998	65,47,933	10,95,00,000	...	...	56,25,000	9,99,99,946	4,00,00,000	67,74,34,330	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			13,46,500	*Deduct*—Amount due on Bills drawn by one Circle on another									35,00,000	
Total Circulation Rs.			67,39,34,330	Total Reserve Rs.									67,39,34,330	

There was no transfer of Gold between the Paper Currency Reserve and the Gold Standard Reserve during the week ending 15th February 1913.
The Silver held in the Gold Standard Reserve amounted on the 15th February 1913 to 6.00 lakhs in coined rupees.
The Gold " " " " 60 " in Sovereigns.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1st TO 7th FEBRUARY 1913.

(In Lakhs of Standard Tolas.)

NAME OF MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.														COINAGE OF BRITISH DOLLARS.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.												
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	...	16	...	16	30	...	30	6	297	3	73	35	414	...	...	...	...	...	...
Bombay	26	...	...	23	25	...	25	7	460*	11†	42	8	528	...	...	...	...	...	...

* Includes 60 in gold.

† Exclusive of 77 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT;
Calcutta, the 13th February 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

MILITARY ACCOUNTS DEPARTMENT.

Statement of Unclaimed Sums deposited with the Bengal Military Orphan Society in trust for Soldiers' Children, exclusive of those of minors who have not attained the age of 21.

Date of Deposit.	Name and rank of father.	Corps.	Names of children.	Amount.		
				Rs.	A.	P.
Prior to 1842	Collins,——, Sergeant	......	Two children	157	14	1
"	Lee, E., Corporal	......	Two children	111	9	6
"	Smith, Henry, Sergeant	......	Elizabeth	828	0	0
"	Smith, D., Sergeant-Major	......	Margaret	78	6	5
"	Story,——, Sergeant	......	Thomas	117	5	4
"	MacConnell, Sergeant	......	John	77	15	3
"	Ratherford, Sergeant	......	Margaret	138	10	8
"	Hewetson, William, Gunner	......	John	47	5	7
"	Taylor, John, Private	......	John	214	11	1
"	Conroy, Peter, Corporal	......	Thomas	274	14	6
"	McCullum,——, Conductor	......	John	354	6	10
"	Gordon, James	59th Foot	James	589	2	2
"	Casey, Jeremiah	87th Foot	Daniel	109	12	4
"	Corbolly, Thomas, Private	59th Foot	Samuel	62	12	3
"	Cassidy,——, Corporal	......	John	61	3	9
"	Hyde, Henry, Conductor	......	Thomas	187	1	10
"	Hedgkinson, E., Troop Sergeant Major.	11th Dragoons	William	64	8	0
"	Anderson, William, Corporal	H. C. 1st Eu. Regt.	Mary Anne Margaret	124	11	6
"	White, W., Private	3rd Buffs	George and Mary Anne.	13	13	9
"	Minogue, T., Private	3rd Buffs	Thomas	23	11	0
"	Tailor, John, Bombardier	......	Elizabeth	43	0	0
"	Neal, James, Private	59th Foot	James	43	0	0
"	Sherrock, J., Corporal	......	Joseph	160	0	0
"	Moore, Bombardier	......	Dorothy	5	9	5
"	Lawson, Henry, Laboratory Sergeant.	......	George	11	8	2
"	Creighton, James, Corporal	13th L. Infy.	Mary Ann	16	12	0
"	McCoy,——, Sub-Conductor	......	John and George	958	3	2
"	Long, R., Sergeant	Allahabad Magazine Establishment.	Ann and Robert D.	137	3	9
"	Baker, H., Gunner	4th Co., 3rd Bn. Arty.	James	32	1	4
"	Hills,——, Gunner	1st Co., 3rd Bn. Arty.	Sophia	30	1	1
	Burns, James, Gunner	Artillery	Hannah	10	6	9
	McKenney, R., Bombardier	1st Co., 4th Bn. Arty.	Ann Eliza	134	6	5
	Smith, J., Gunner	1st Co., 2nd Bn. Arty.	Margaret	6	6	5
	Byrne, F., Hospital Sergeant	2nd Bn. Arty.	Charles	123	13	4
	Flynn, J., Gunner	3rd Troop, 1st Bde., H. Arty.	Elizabeth	6	1	4
	Fagan, J., Gunner	1st Co., 3rd Bn. Arty.	Mary and James	11	12	9
	Johnson, C., Gunner	1st Co., 5th Bn. Arty.	William	3	0	6
	Twoomey, M., Gunner	4th Co., 3rd Bn. Arty.	Michael, William and Margaret.	21	2	11
"	Ahern, William, Gunner	4th Co., 2nd Bn. Arty.	John	65	11	9
"	McCormick, J., Gunner	4th Co., 2nd Bn. Arty.	Bernard	116	10	9
"	Gavin, J., Gunner	2nd Co., 3rd Bn. Arty.	Thomas and James	189	3	6
"	Bryan, D., Sergeant		Mortimer	12	10	11
"	Reid,——, Sergeant	Sappers and Miners	Eleanor and Eunice	68	6	5
"	South,——, Sergeant	......	Elizabeth Martha	310	0	0
"	Cunningham, Mathew, Private	44th Foot	Michael	37	14	6
"	Blyth, John, Conductor	......	Children (names not recorded).	12	12	3
"	Smith, T., Sergeant	......	Esther and Amelia	23	15	0
"	Pierce, Qr. Mr. Sergeant	20th N. I.	Thomas	711	15	2
"	Driver, J., Sergeant Major	......	Robert Charles and John.	141	7	1
"	Davis, D., Farrier Sergeant	4th Troop, 1st Bde., H. Arty.	Thomas	23	15	2
"	Canty, John, Bombardier	3rd Co., 4th Bn. Arty.	John (died, 11th May 1842).	272	2	8
June 29, 1853	(Not recorded)	......	Bryan, Margaret, and William.	53	8	3
" 29, 1849	(Not recorded)	......	Daly Robert	23	9	1
Mar. 24, 1843	Nowlon, L., Farrier Sergeant	4th Troop, 2nd B. H. A.	Ellen	112	9	0
Apl. 3, 1843	Farrel, James, Gunner	2nd Co., 5th Bn. Arty.	Charlotte	4	2	8
" 3, 1843	Roach, Edward, Private	1st Eu. Lt. Infy.	David and Austel	7	13	3
Mar. 9, 1843	Sheehan, B., Gunner	3rd Co., 3rd Bn. Arty.	John and Patrick	2	1	8
June 21, 1844	Evans, George, Sergeant	1st Co., 2nd Bn. Arty.	Mary Ann and Catherine.	19	14	9
Sept. 19, 1844	Andrews,——, Private	44th Foot	George	200	0	0
Oct. 30, 1887	Ward, J., Gunner	O. Batty., 3rd Bde., R.A.	Julia	277	11	11
Dec. 31, 1887	Bunn, T., Gunner	G. Batty., B. Bde., R.H.A.	William Thomas	63	9	8
			James John	63	9	8

Date of Deposit.	Name and rank of father.	Corps.	Names of children.	Amount. Rs. A. P.
Mar. 29, 1888	Oxford, W., Private	2nd Royal Lanc. Regt.	A., L., A. and J. T.	27 3 2
Nov. 16, 1844	Gale, ——. Private	10th Foot	John Thomas	28 12 0
„ 20, 1844	Sullivan, John, Bombardier	1st Co., 2nd Bn. Arty	John	130 0 0
Jan. 6, 1845	Monaghan, Michael, Sergeant	1st Co., 2nd Bn. Arty.	James	156 12 5
„ 15, 1845	Godfrey, ——, Sergeant-Major	......	Harriett M. and James.	31 14 1
Feb. 14, 1845	Fry, ——, Bugle Major	6th Bn. of Arty.	James	12 6 9
„ 3, 1842	Wilson	......	Sophia, Thomas and Elizabeth.	204 7 8
„ ... 1842	McCarthy, Qr. Mr. Sergeant	......	John	61 2 3
„ 14, 1845	Hannoo, J., Drummer	68th Regt., N. Infy.	Mary	28 8 3
July 7, 1845	Hay, A., Sergeant-Major	......	Thomas	101 5 4
„ 9, 1845	Meaney, John, Sergeant-Major	2nd Bde., H. Arty.	Henry and James	292 15 8
„ 9, 1845	Murphy, Thomas, Bombardier	2nd Troop, 3rd Bde., H. Arty.	Ellen	77 4 11
„ 9, 1845	Fate, William, Staff Sergeant	4th Co., 15th Bn. of Arty.	Catherine Ann	167 15 5
„ 9, 1845	Daley, Owen, Gunner	3rd Co., 5th Bn. of Arty.	Owen	7 1 7
Sept. 1, 1845	Ryan, ——, Sergeant	......	Julia B. and George J	120 13 0
Aug. 8, 1846	McEnerney, Thomas, Sub-Conductor.	......	Hannah	152 0 9
...	Glasscan, John, Corporal	......	Ellen Sarah	66 10 3
...	Hidley, Henry, Gunner	......	Henry	34 9 3
Oct. 16, 1846	Lewis, Thomas, Gunner	Arty.	Thomas	20 5 3
July 6, 1847	Dobbins, Francis, Gunner	......	Martha	83 3 6
„ 19, 1847	Lunn, Adam, Farrier	......	Adam T. and John	79 14 0
„ 19, 1847	Clarke, William, Bombardier	1st Troop, 3rd Bde., H. Arty.	Not recorded	104 10 8
„ 19, 1847	Prince, W., Sergeant	1st Troop, 1st Bde., H. Arty.	Ditto	125 15 10
Jan. 11, 1848	Byrnes, ——, Corporal	......	Maria	59 0 0
July 6, 1848	Braithwaite, W., Staff Sergeant.	......	C. William and William H.	148 3 5
Oct. 16, 1848	Butcher, H., Sergeant-Major	Sirmoor Bn.	Johannah, Frederick and David Edwin.	99 6 1
May 9, 1849	Sheehan, D., Private	2nd En. Regt.	James	36 5 6
June 2, 1849	Moore, Benjamin, Private	1st En. B. F.	Sarah C.	9 8 4
„ 2, 1849	Crowley, Charles, Private	1st En. B. F.	John	7 6 0
Oct. 12, 1849	Deare, W., Conductor	......	Emeline	50 0 0
Nov. 21, 1849	Moget, ——, Sergeant-Major	......	George	69 14 4
Feb. 18, 1850	Boote, Daniel, Gunner	1st Co., 4th Bn. of Arty	James and another	26 3 5
June 29, 1850	Uniack, Patrick, Sergeant	1st Co , 3rd Bn. of Arty.	John and another	29 15 0
Aug. 19, 1850	Sheehan, P., Gunner	Arty.	Patrick	23 5 6
Oct. 29, 1850	Lees, James, Corporal	2nd En. Regt.	Elizabeth	25 14 6
Nov. 4, 1852	Hodgins, Adam, Gunner	2nd Co., 5th Bn. of Arty.	William	9 11 11
Feb. 1, 1853	Edwards, Michael, Sergeant	2nd Co., 5th Bn. of Arty.	Jane and Bridget	36 5 9
Apl. 21, 1853	Staples, Edward, Sergeant	Sappers and Miners	E. W. H.	97 2 6
Sept. 13, 1853	Brown, Michael, Sergeant	Arracan Bn.	John	49 10 3
Jan. 24, 1854	Galway, Robert, Bombardier	1st Co., 3rd Bn. of Arty.	William	206 1 2
„ 18, 1855	Munrowd, George, Sub-Conductor.	Ordnance Dept.	Georgiana	61 10 3
Sept. 24, 1855	Franks, G., Bazar Sergeant	......	Mary Harriet	283 1 11
Oct. 15, 1857	Earle, Edward, Sergeant	Calcutta Town Guard	William Edward	209 14 0
Dec. 4, 1860	MacDonnel, John, Private	97th Foot	Charles	25 15 6
June ... 1862	Koddie, J., Private	2nd En. B. F.	Jane and James	86 0 0
July 22, 1863	Lawton, William, Color-Sergeant.	24th Foot	William and Joseph	152 14 2
Jan. 25, 1864	Jones, John, Gunner	G. Battery, 22nd Bde., Royal Arty.	Henrietta Dalzell	39 5 10
Mar. 10, 1864 May 19, 1864	Anderson, William, Gunner	5th Bn., 25th Bde., Royal Arty.	Duncan	35 4 11
July 18, 1865	Rowland, J., Private	2nd Dragoon Guards	Sophia M. and Elizabeth Ann.	8 0 0
June 25, 1866	Mead, William, Bombardier	4-25th Royal Arty.	Mary and Thomas	4 0 0
Oct. 9, 1871	York, R., Sergeant	Arty.	Henry J.	21 1 4
May 8, 1884	Claydon, Daniel, Color-Sergeant.	2nd Lanc. Fus.	Thomas Patrick	60 0 0
July 6, 1887 June 2, 1888 and Sept. 7, 1888	Simons, J., Lance-Corporal	2nd Bn., The Queen's Royal West Surrey Regt.	John Thomas	176 15 1
Apl. 11, 1889	Hyland, M., Drummer	2nd Bn., The Queen's Royal West Surrey Regt.	Patrick, Emily Matilda and Rosanna.	558 9 8
Aug. 31, 1889	Neil, Thomas, Color-Sergt.	2nd West York Regt.	Alfred William and Joseph Thomas.	399 3 7
Nov. 26, 1889	Foster, G., Private	2nd West York Regt.	George E. Ernest	113 13 9

Application for payment of the deposits should be made to the Controller of Military Accounts, Eastern Circle, Lucknow.

M. E. L. BRUCE, Major,

Deputy Controller, 8th (Lucknow) Division, and Ex-officio Secretary, Military Orphan Schools.

OFFICE OF THE DEPUTY CONTROLLER OF MILITARY ACCOUNTS, 8TH (LUCKNOW) DIVISION;

Lucknow, the 5th February 1913.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Accounts, Eastern Circle, on 31st December 1912, on account of security deposits of contractors, etc.

No.	Designation of Officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1900-01.	3 per cent. 1896-97.	Debentures and bonds.	Bank deposit receipts.	TOTAL.
	On which interest is drawn.								
	Divisional Disbursing Officer, 7th (Meerut) Division.	...	...	22,300	...	7,700	...	...	30,000
	Divisional Disbursing Officer, 8th (Lucknow) Division.	...	...	31,600	...	3,900	...	...	35,500
	Deputy Controller of Military Accounts, 8th Division.	...	...	1,000	...	...	...	...	1,000
	Allahabad Bank Ltd.	...	...	...	...	...	1,07,000	...	1,07,000
	Bank of Upper India Ltd.	36,500	79,000	35,200	...	36,100	...	...	1,86,800
	Delhi and London Bank Ltd.	5,000	...	...	10,000	...	...	...	15,000
	Messrs. Grindlay & Co.	...	...	2,19,500	...	...	...	...	2,19,500
	" King Hamilton & Co.	...	...	1,00,000	...	...	...	...	1,00,000
	" Bunsee Dhur & Co.	...	...	11,300	...	...	...	...	11,300
	" Bhugwan Dass & Co.	...	...	...	5,000	...	...	...	5,000
	" Lakhraj and Kewal Ram.	...	...	...	...	7,700	...	...	7,700
	TOTAL	41,500	79,000	4,20,900	15,000	55,400	1,07,000	...	7,18,800
		Various 3½ per cent. loans.	3 per cent. loan.				Bank deposit receipts. R a. p.		R a. p.
	Safe Custody.								
	Divisional Disbursing Officer, 7th Division	...	300	...	...	...	36,216 0 2		36,516 0 2
	Divisional Disbursing Officer, 8th Division	3,300	500	...	...	...	42,444 2 5		46,244 2 5
	Messrs. Bunsee Dhur & Co.	...	...	...	...	...	18,100 0 0		18,100 0 0
	TOTAL	3,300	800	...	...	...	96,760 2 7		1,00,860 2 7

LUCKNOW;

The 14th February 1913.

W. A. M. BRUCE, Major,
for Lieut.-Colonel,
Controller Military Accounts, Eastern Circle.

NOTICE.

A competitive examination of candidates for employment in the Military Accounts Department, will be held in the Military Accounts Office, Poona, and in the offices of the Deputy Controllers of Military Accounts, Quetta and Mhow Divisions, at Quetta and Mhow, respectively, on or about the 25th March 1913.

2. The names of the first 20 successful candidates will be registered in the order in which they pass, and appointments in the department will be offered by seniority as occasion demands.

3. The subjects for examination and maximum marks allotted to each will be :—

	Marks.
English Orthography and hand-writing, to be tested by writing from dictation	200
English Composition	100
Colloquial	50

Candidates will be required to obtain not less than 50 per cent. of marks in each subject and not less than 60 per cent. of the aggregate.

4. Each candidate will be required to produce the following documents before he will be permitted to present himself for examination :—

(a) Satisfactory evidence that he is not less than 18 and not more than 25 years of age.

(b) A certificate of good moral character attested by two trustworthy persons.

In addition to the above certificates each candidate will be required to state in his application the particular caste and sect to which he belongs, and to furnish proof of having passed a Government School Final Examination, the European High School Examination, the full Senior Commercial Examination of the London Chamber of Commerce or the Oxford or Cambridge Senior Local Examination without which no application will be accepted. Only those candidates who are willing to accept the pay of Rs. 25 on appointment and who are prepared to serve anywhere in or out of India, Field service, etc., need apply, an intimation to this effect being noted in the application.

5. Candidates desirous of presenting themselves for examination should apply by letter to the Controller of Military Accounts, forwarding at the same time the certificates enumerated in paragraph 4. Applications will be received up to the 28th February 1913. Envelopes containing applications should be endorsed as follows :—

"APPLICATION FOR ENTRANCE EXAMINATION."

6. Candidates must state in their applications whether they wish to be examined in Poona, Quetta or Mhow. Applications should not be forwarded to the private address of the Controller of Military Accounts.

7. Only those candidates whose applications have been accepted (of which they will be informed by post) will be permitted to attend the examination.

8. Promotion throughout the Department is made by merit. The following are the various grades of the Department :—

		Rs.
Deputy Examiner,	1st grade	600-20-800
,, ,,	2nd grade	550
Superintendent		400-20-500
Accountant,	1st grade	250-20-350
,,	2nd grade	150-10-200
,,	3rd grade	90-6-120
Clerk	4th grade	60-6-90
,,	5th grade	40-4-60
,,	6th grade	30
,,	Training Reserve	25

9. All members of the Military Accounts Department are liable for service anywhere throughout India, Baluchistan, or Burma, and also for field or foreign service in any country when occasion demands it.

10. Applications should be addressed to the Controller of Military Accounts, Western Circle, Poona.

JOHN C. C. PERKINS, LT.-COLONEL,
Controller of Military Accounts,
Western Circle.

POONA,
7th February 1913.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 8th February 1913.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up . . .				2,00,00,000	0	0
Reserve Fund . . .				1,85,00,000	0	0
Public Deposits at Head Office .	75,03,380	5	3	2,34,24,379	15	4
Public Deposits at Branches	1,59,20,999	10	1			
Other Deposits at Head Office and Branches . . .				17,07,43,821	13	1
Bank Post Bills, etc. . .				6,74,315	12	1
Sundries				14,62,458	4	9
RUPEES .				23,48,04,975	13	3

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				2,00,03,625	0	0
Other authorized Investments				92,58,783	0	0
Loans on Government and other authorized Securities .				4,37,62,372	10	4
Accounts of Credit on Government and other authorized Securities				5,10,70,852	3	0
Bills discounted and purchased				3,36,42,564	2	0
Balances with other Banks .				19,43,407	6	10
Bullion				...		
Dead Stock . . .				24,77,867	14	1
Stamps				15,364	15	5
Sundries				5,02,226	0	8
				16,26,77,153	4	4
Cash and Currency Notes at Head Office	*3,67,09,070	1	6	7,21,27,822	8	11
Cash and Currency Notes at Branches	†3,54,18,752	7	5			
RUPEES .				23,48,04,975	13	3

* Includes Sovs. & ½ Sovs. value Rs. 2 50 815 0 0
† Do. do. do. Rs. 11 77 830 0 0

Rs. 14 28 645 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 13th February 1913.

H. MITCHELL,
Chief Accountant.

L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 36·74.

OFFICE OF INSPECTOR GENERAL OF FORESTS.

NOTIFICATION.

Simla, the 19th February 1913.

No. 223—39-2.—Dr. A. D. Imms, B.A., D.S.C., Forest Zoologist, Forest Research Institute and College, Dehra Dun, is granted privilege leave for 1 month and 13 days under Articles 246 and 260 of the Civil Service Regulations, and in continuation special leave for 4 months and 18 days under Articles 233 and 316 of those Regulations, from the 28th February 1913 or the subsequent date on which he may avail himself of the leave.

Babu B. N. Chandra Chatterjee, B.Sc., Assistant on the temporary establishment to the Forest Zoologist, will carry on the current duties of the post in addition to his own during Dr. Imms' absence or until further orders.

H. G. BILLSON,
for Inspector General of Forests.

MILITARY WORKS SERVICES.

NOTIFICATION.

Simla, the 14th February 1913.

Rai Sahib Ganesh Das, honorary Assistant Engineer, 2nd grade, Military Works Services, is permitted to retire from the service, with effect from the 29th June 1912.

G. B. HINGSTON, MAJOR, R.E.,
for Director-General of Military Works.

IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL, IN INSOLVENCY.

On the dates enumerated below orders were made by the High Court of Judicature at Fort William in Bengal, in its Insolvency Jurisdiction adjudging the several persons below as insolvents :—

Number.	Names.	Address in Calcutta.	Description.	Date of the Adjudication.	
				Month.	Year.
194	Preo Lal Dutt	3, Cornwallis Street	......	3rd September	1912.
226	Nogendra Chandra Mazumdar and Ashutosh Mazumdar	47, Kamardanga Road	Stock and Share brokers and dealers.	26th November	"
235	Jesraj Sekhanee	2, Raja Woodmunt's Street	......	2 th "	"
238	Osmond Richmond Gomes	28, Free School Street	An Engineer	4th December	"
239	Ram Protap	A prisoner in the Civil Side of the Presidency Jail.	Merchant and Commission Agent.	4th "	"
240	Benode Behary Pal	12, Durga Churn Banerjee's Road.	Trader in rice	4th "	"
241	Bolai Chand Bhur	17, Issur Mills Lane	Stationers	5th "	"
242	Joggeswar Chatterjee (Sarkhel) *alias* Bhoot Nath Chatterjee (Sarkhel), Nafar Chandra Chatterjee (Sarkhel) and Abinash Chandra Chatterjee (Sarkhel).	65, Darmahatta Street	Timber merchants	5th "	"
243	Sree Dass Pyne	57, Sagur Dutt's Lane	......	6th "	"
244	Gregory Nahapiet	27, Dhurrumtola Street	Hotel and boarding House proprietor of the Hotel-de-Paris.	9th "	"
245	Magan Mull and Mahadeb	82, Doyahatta Street	Dealers in piece goods	9th "	"
246	Eveline Smith	243, Bow Bazar Street	Stevedore	9th "	"
247	Chotay Lall Poddar	178, Harrison Road	Merchant in piece goods, country produce and other commodities.	11th "	"
248	Habib Issac	120-2, Lower Chitpore Road	Gunny broker	11th "	"
249	Malam Chand Bora	4, Raja Woodmunt Street	......	12th "	"
251	Seetal Chandra Dutt	2, Taltola Bazar Street	Goldsmith Pawn Broker	12th "	"
252	Ram Protap Chowdhuri	192, Cross Street	Dealer in piece goods and miscellaneous goods.	12th "	"
253	Jasoda Lall Paul	80-1, Pathuriaghatta Street	Dealers in piece goods and miscellaneous goods, and jute and spices	16th "	"
254	Kartick Prosad Khettry	23, Nurmal Lohia Street	Dealer in Shellac	17th "	"
255	Dharani Dhar Coomar	Nundy Bagan, Sulkea	Dealer in Cane	17th "	"
256	Fatch Chand Makhan Lall (Makhan Lall and Bholanath).	...	Carrying on business at Khurja in the District of Bhulandeshar and also at 160, Cross Street.	17th "	"

Number.	Names.	Address in Calcutta.	Description.	Date of the Adjudication. Month.	Year.
1	Charles Montague Norman	31, Giree Baboo's Lane	Manufacturer of English Boots.	3rd January	1913
2	Sew Narain Ladha	30, Banstolla Street	Commission Agent	3rd "	"
3	Rakal Dass Sircar	62, Strand Road	Timber merchant	6th "	"
4	Walter Charles Burke	303, Bow Bazar Street	Editor and Proprietor of the Newspaper called or known "Indian Field."	6th "	"
5	Noni Lal Dutt	16, Roma Nath Kabiraj's Lane	Tailor and Outfitter	6th "	"
6	Chhogmall Sipany	47-1, Banstolla Street	Jeweller	7th "	"
7	Gobind Prosad and Bankey Lall.	47, Rutton Sircar's Garden Street.	Lease-holder	9th "	"
8	Joharmull Agurwalla	15, Noharmal Lohia Street	General Merchant	10th "	"
9	Issur Dass Agurwala	43, Armenian Street	Stationery and Linen dyeing.	10th "	"
11	Josephine Margaret Clarke commonly known Mrs. M. Clarke.	65, Serpentine Lane	Milk supplier	17th "	"
12	Brojendra Nath Saha	7, Brahmanpara Lane	Jute merchant	17th "	"
13	Ram Sundar Sham Sundar Madon Mohan Das and Budree Prosad and Kedarnath	67-10, Strand Road	Dealers in country produce and flour.	20th "	"
14	Haji Abdul	20, Teritta Bazar Street	......	21st "	"
15	Charu Chandra Ghosh	177, Cornwallis Street	Homœopathic practitioners	21st "	"
16	Dula Sing	94, Cotton Street	Dealers in warm cloths	21st "	"
17	Gopi Kissen Bagri	381, Upper Chitpore Road	An Assistant to the Office of Bhugwan Dass Bagla Rai Bahadur.	22nd "	"
18	Bipro Dass Dawn	65-4, Mooktaram Babu's Street.	Dealers in spices	23rd "	"
19	Surendra Nath Dey	14, Bissessur Banerjee's Lane, Howrah.	An order supplier	28th "	"
20	Louise Boglioni	109, Collins Street	Hair dresser and perfumer	28th "	"
21	Suresh Krishna Bose, Panna Lal Dass and Sarut Chandra Ghose.	2, Chutarpara Lane, 68-4, Sree Gopal Mullick's Lane, 12, Brojo Nath Dutt's Lane.	Carrying on business under the name and style and firm of the United Bengal Trading Co., and Prativa Press.	29th "	"
22	Shaik Yaroo and Shaik Jummon.	40, Tantibagan Lane	Fruit sellers	29th "	"
23	Mull Chand Jhawar	42, Banstolla Street	A petty broker	31st "	"

NOTE.—All debts due to the estate should be paid to me.

CALCUTTA:
Dated the 10th day of February 1913.

C. E. GREY,
Official Assignee of Calcutta.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909).

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the adjudication.		
					Day	Month.	Year.	Day.	Month.	Year.
83—1913	Alimahomed Aba Memon	Mahomedan	Mahim Bazar Road	Lately servant in the employ of Mahomed Ali Husein & Co. and now unemployed.	1st	February	19[illegible]3	1st	February	1913
84—1913	Krishnarao Jugonnath Kothare	Hindu	Dadar	Lately clerk in the Morarji Gocuidas Mills and now unemployed.	"	"	"	"	"	"
85—1913	Esoo Ramji Chikney	"	No. 300, Jacob Circle	Jobber in the Hindustan Mills	3rd	"	"	3rd	"	"
86—1913	Abdul Kader Haji Shaikh	Mahomedan	No. 118, Nagdevi Street	Lately hack-victoria keeper and now unemployed.	"	"	"	4th	"	"
87—1913	Ardesir Dadabhoy Gareewala	Parsee	Grant Road Corner (Premchand Building).	Lately clerk in the Textile Mills and now unemployed.	4th	"	"	"	"	"
[illegible]—1913	Nana Mahadoo Soorti	Hindu	Lower Parel	Fitter in the Bombay, Baroda and Central India Railway.	"	"	"	"	"	"
88—1913	Rustomji Manokji Contractor	Parsee	New Foras Road	Lately carrying on business as dealer in Provision and now unemployed.	"	"	"	5th	"	"

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909)—*contd.*

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
90—1913	Elloobai, widow of Malloo Mootaiya.	Hindu	Nos. 2 & 3, Kamatipura 6th Lane.	Bidee Preparer	4th	February	1913	5th	February	1913
91—1913	Ratansi Jivan Wania	"	Old Hanuman Lane	Servant in the employ of Aja Rausi, Grain Merchant.	5th	"	"	6th	"	"
94—1913	Rustomji Byramji Daruwala	Parsee	Cooper's Building, Mahim	Guard in the Bombay, Baroda and Central India Railway.	6th	"	"	"	"	"
93—1913	Rasool *alias* Shaik Rasool Rahim Surti and Karim *alias* Shaikh Karim Rahim Surti.	Mahomedan	Lower Parel	1st Debtor shunter and the 2nd Debtor fireman in the employ of the Bombay, Baroda and Central India Railway Company.	"	"	"	"	"	"
95—1913	Bachoobai, wife of Munchersha Rustomji Javeri.	Parsee	Gowalia Tank	Unemployed	7th	"	"	7th	"	"
92—1913	Shantaram Ramchandra Tirodkar	Hindu	No. 8, Kandewadi	Clerk in the Bombay Municipality	5th	"	"	"	"	"
96—1913	Abdul Shakoor Ismail Memon	Mahomedan	No. 133, Memonwada	Formerly carrying on business as Commission Agent in partnership with Esak Esmail under the name of Esak Esmail & Co., and now unemployed.	8th	"	"	8th	"	"

98—1913	Ganesh Rowji Vengorlekar *alias* Kolgaokar.	Hindu .	1st Fanaswadi . . .	Ironman in the employ of the Vengorlekar Washing and Dyeing Company.	10th	February .	1913	10th	February .	1913
97—1913	Liladhar Kooverji Karachiwala .	" .	Loharchawl . . .	Lately speculator in gunny bags, linseed, cotton, etc.. and also commission agent in grain and now unemployed.	8th	" .	"	"	" .	"
99—1913	Gopal Narayen *alias* Soma Gopal Gaikwad.	" .	Parel, Poi Bawdi . .	Jobber in the Kohinoor Mills . . .	10th	" .	"	"	" .	"
100—1913	Vithaldas Nursi Thucker .	" .	Holy Chukla, Fort . .	Servant in the employ of Tulsidas Khimji .	"	" .	"	"	" .	"
102—1913	Pandurang Vithoba Desai .	" .	No. 290, Lady Jamshedji Road (Pacha Kumbhar Lane).	Lately Mechanical Engineer and also dealer in machinery in partnership with Cowasji Sorabji Engineer and now unemployed.	11th	" .	"	11th	" .	"
103—1913	Genoo *alias* Ganpat Tookaram Pasalkar.	" .	Kamatipura 10th Lane .	Lately doing business as Mason in partnership with Bala Sadashiv and Mahadeo Ramji in the name of Bala Sadashiv and now Mason on his own account.	"	" .	"	"	" .	"
104—1913	Tukaram Luxumon Bhalekar .	" .	New Hanuman Lane .	Lately Manager in the Firm of Genoo Luxumon Bhalekar and now unemployed.	"	" .	"	"	" .	"
105—1913	William *alias* Thomas Dent .	Eurasian .	No. 20, Clare Road, Byculla	Clerk in the Cigar Company . . .	"	" .	"	"	" .	"
539—1912	Ambaram Motiram Bhut .	Hindu .	Jacob Circle . . .	Lately milk vendor and now servant in the employ of Akaji Hartaji and Company.	24th	September .	1912	12th	"	"
106—1913	Mahomedalli Nooralli Khoja .	Mahomedan .	Khadak	Lately carrying on business as glassware and furniture merchant under the name, style and firm of Mahomedalli Hoosein and Company and now unemployed	12th	February .	1913	"	"	"
107—1913	Raghunandan Dwarkapursad Doobay.	Hindu .	Byculla	Lately dealer in milk and now unemployed .	13th	"	"	13th	"	"

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909)—*concld.*

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
101—1913	Louis Blenia Hasset MacDonald	European	No 9, Apollo Bunder	Lately Engineer in the employ of Messrs. Richardson and Crudas and now unemployed.	10th	February	1913	13th	February	1913
108—1913	Marooti Joti Mahar	Hindu	Delisle Road (Padree Chawl)	Wheel turner in the Bombay, Baroda and Central India Railway.	14th	"	"	14th	"	"
109—1913	Abdulla Jamal Khoja	Mahomedan	Jail Road (Aga Khan's Chawl).	Lately dealer in firewood and now unemployed.	"	"	"	"	"	"
110—1913	Haji Haroon Oomer Memen	Mahomedan	Jakaria Musjid	Lately dealer in mats and now unemployed	"	"	"	"	"	"
111—1913	George William Courpalais	Eurasian	Peerbhoy Buildings, Foras Road, Byculla.	Telegraphist in the Bombay Central Telegraph Office.	"	"	"	"	"	"
112—1913	Lukhminarayen Maniumul *alias* Manmohan Sha *alias* Misree.	Hindu	Malabar Hill	Lately speculator in Cotton etc., and now unemployed.	15th	"	"	15th	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE, HIGH COURT, FORT, BOMBAY;

Dated the 17th February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 13 OF 1913.

In the matter of Maung Ba, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Ba, Deed-writer of No. 95, Mogul Street, Rangoon, on the 31st day of January 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Ba.

J. HORMASJI,
Registrar.

RANGOON;
The 31st day of January 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 15 OF 1913.

In the matter of M. Syed, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by M. Syed of No. 45, 37th Street, Rangoon, carried on business as a contractor on the 1st day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said M. Syed.

J. HORMASJI,
Registrar.

RANGOON;
The 4th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 16 OF 1913.

In the matter of C. Htin Ton, Clerk in Messrs. J. and F. Graham & Co., Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Htin Ton of No. 91, Oliphant Street, Rangoon, on the 4th day of February 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said C. Htin Ton.

J. HORMASJI,
Registrar.

RANGOON;
The 6th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 171 OF 1912.

In the matter of P. Krishnasawmy, Clerk in Messrs. Thomas Cook & Son, Rangoon, Insolvent.

Notice is hereby given that the order of this Court adjudging the said P. Krishnasawmy of No. 38, 38th Street, Rangoon, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 3rd day of February 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 5th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 17 OF 1913.

In the matter of William Ludwig Larsen, late foreman of Messrs. Madooray Brothers, stevedores and contractors, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by William Ludwig Larsen of No. 67, 45th Street, Rangoon, on the 6th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said William Ludwig Larsen.

J. HORMASJI,
Registrar.

RANGOON;
The 7th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 18 OF 1913.

In the matter of Yeo Kyow Yam, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency Towns Insolvency Act, 1909, presented by Yeo Kyow Yam of No. 48, China Street, Rangoon, assisting in Lim Soo Hean's office on the 13th day of February 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Yeo Kyow Yam.

J. HORMASJI,
Registrar.

RANGOON;
The 13th day of February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION NO. 45 OF 1912.

In the matter of Benjamin Jacob, son of Joseph Jacob, resident of Ganda Nala, Delhi, Debtor.

Pursuant to a petition, dated 23rd August 1912, on behalf of the debtor himself and on reading the said petition and hearing the creditors, it is ordered that the said debtor is hereby adjudged insolvent.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated this 13th day of February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION NO. 45 OF 1912.

In the matter of Benjamin Jacob, son of Joseph Jacob of Delhi, Debtor.

Whereas Benjamin Jacob was adjudicated an insolvent by order of this Court, dated 13th February 1913 and it appears to the Court that the appointment of a Receiver for the property of the insolvent is necessary.

It is ordered that a receiving order be made against the insolvent and a receiving order is hereby made against insolvent and Babu Ram Kishan Das, clerk of this Court, is hereby constituted receiver of the property of the said insolvent.

K. B. KH. TASADDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated 14th February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

SUIT No. 56 OF 1912.

In the matter of Insolvency Siraj-ul-Hasan, son of Mahomed Taqi, caste Sayad of Kucha Chelan, Delhi.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by said Siraj-ul-Hasan to be adjudicated him an insolvent has been admitted in this Court and will be heard on 11th March 1913.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 15th February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

SUIT No. 57 OF 1912.

In the matter of Insolvency Sayad Ali, son of Mahomed Ibrahim, caste Sayad of Kucha Chelan, Delhi.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by said Sayad Ali to be adjudicated him an insolvent has been admitted in this Court and will be heard on 11th March 1913.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 15th February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 59 OF 1913.

In the matter of Sardar Mirza, son of Mirza Wali Beg of Delhi, Debtor.

Whereas Sardar Mirza was adjudicated an insolvent by order of this Court, dated 14th February 1913, and it appears to the Court that the appointment of a Receiver for the property of the insolvent is necessary.

It is ordered that a receiving order be made against the insolvent and a receiving order is hereby made against insolvent and Babu Ram Kishen Das, Clerk of this Court, is hereby constituted Receiver of the property of the said insolvent.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated 17th February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 59 OF 1913.

In the matter of Sardar Mirza, son of Mirza Wali Beg of Delhi, Debtor.

Pursuant to a petition dated 12th November 1912 on behalf of the debtor himself and on reading the said petition and hearing the creditors it is ordered that the said debtor is hereby adjudged insolvent.

K. B KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated the 14th February 1913.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY.

Notice is hereby given that orders have been made by this Court adjudging the persons hereunder mentioned Insolvents and vesting the estates and effects of the said Insolvents in Mr. J. R. B. Branson, the Official Assignee of this Court; and all persons indebted to the said Insolvents, or who have any of their estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee.

Number of Petition.	Date of Presentation.	Name, address and description of Insolvent.	Date of Adjudication.	Date of Public Examination of the Insolvent.
289 of 1912	2nd December 1912.	Ram Gagandro Lahiry, a trader in Bengal silk and piece goods, residing at No. 113, Mannarsawmy Kovil Street, Rayapuram, Madras.	2nd December 1912.	14th March 1913.
9 of 1913	8th January 1913	Mahomed Abdul Rahiman Saib, broker residing at No. 2-10, Gate Street, Mafuskhan's Garden, Madras.	8th January 1913.	7th March 1913.

J. R. ATKINSON,
Deputy Registrar.

HIGH COURT OF JUDICATURE, MADRAS;
10th February 1913.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 15th February 1913.

No. 15.—The services of 3rd Class Assistant Surgeon R. F. Vanderhide, I.S.M.D., are placed at the disposal of the Medical and Sanitary Adviser, Temporary Works, Imperial Delhi, with effect from the 19th December 1912.

No. 16.—The services of 3rd Class Assistant Surgeon A. McCurtis, I.S.M.D., are placed at the disposal of the Engineer-in-Chief, Lower Ganges Bridge, with effect from the 4th January 1913

No. 17.—Third Class Assistant Surgeon A. McCurtis, I.S.M.D., is granted privilege leave from the 9th December 1912 to 21st December 1912.

B. SETON, Lieut.-Col., I.M.S.,
for Director-General, Indian Medical Service.

The 17th February 1913.

No. 18.—The services of 3rd Class Assistant Surgeon P. N. McGrath, I.S.M.D., are placed at the disposal of the Director, Royal Indian Marine, with effect from the 8th January 1913.

No. 19.—The services of 3rd Class Assistant Surgeon P. S. Bodell are replaced at the disposal of the Director, Medical Services in India, with effect from the 24th January 1913.

No. 20.—No. 913 1st Class Sub-Assistant Surgeon Nurullah, I.S.M.D., is appointed to the Civil Dispensary, Yatung, with effect from the 3rd December 1912.

No. 21.—The services of No. 1300, 3rd Class Sub-Assistant Surgeon Fazl-Ilahi, I.S.M.D., are placed at the disposal of the Government of India, in the Foreign Department for employment at the Consulate Dispensary, Seistan, with effect from the 31st January 1913.

The 18th February 1913.

No. 22.—2nd Class Assistant Surgeon W. J. P. Martin, I.S.M.D., is appointed to the Medical Charge of the Junior Secretariat Establishment, Simla, with effect from the 8th December 1912.

JAY GOULD, Major, I.M.S.,
for Director-General, Indian Medical Service.

AGENT TO THE GOVERNOR-GENERAL IN CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 15th February 1913.

No. 271-B.—In pursuance of the notification of the Government of India in the Foreign Department No. 261-I. B., dated the 10th February 1913, and with the consent of His Honour the Lieutenant-Governor of the United Provinces of Agra and Oudh and of the Honourable the Chief Commissioner of the Central Provinces, the Agent to the Governor-General in Central India is pleased to appoint the officers named in the first column of the schedule hereto annexed to be Railway Magistrates for the lengths in Central India of the railways mentioned in the corresponding entries in the second column.

Schedule.

Railway Magistrates.	Railways.
The Treasury officer of Jhansi	The Great Indian Peninsula Railway, Midland Section— (*a*) Main line northwards from the southern border of the Orchha State. (*b*) Cawnpore Branch. (*c*) Manikpur Branch.
The Assistant in charge of Head-quarters of the Saugor District.	The Great Indian Peninsula Railway, Midland Section, main line, from the north outer signal of Bhopal station to the border of the Central Provinces. The Bina-Guna-Baran Railway.
The Sub-divisional Magistrate, Hoshangabad Tehsil.	The Bhopal-Itarsi Railway, including the joint Bhopal station to the north outer signal. The Bhopal-Ujjain Railway.
The Railway Magistrate, Ajmer	The Godhra-Ratlam-Nagda Railway. The Nagda-Muttra Railway. The Nagda-Ujjain Railway. The Rajputana-Malwa Railway— (*a*) Malwa Section from the northern end of the Narbada bridge. (*b*) Ujjain Branch.

By order,

L. M. CRUMP,

First Assistant to the Agent to the Governor-General in Central India.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL, RAJPUTANA.

NOTIFICATION.

Camp Ajmer, the 14th February 1913.

No. 170-C.—In pursuance of the notification of the Government of India in the Foreign Department No. 261-I.B., dated the 10th February 1913, and with the consent of

His Honour the Lieutenant-Governor of the United Provinces of Agra and Oudh and of the Honourable the Chief Commissioner of the Central Provinces, the Agent to the Governor General in Rajputana is pleased to appoint the officers named in the first column of the schedule hereto annexed to be Railway Magistrates for the lengths in Rajputana of the railways mentioned in the corresponding entries in the second column.

SCHEDULE.

Railway Magistrates.	Railways.
The Railway Magistrate, Ajmer	The Nagda-Muttra Railway, including the Bayana-Agra Branch.
	The Rajputana-Malwa Railway, including the Malwa Section, the Agra and Sambhar Branches and the Rewari-Phulera Chord.
The Treasury Officer of Jhansi	The Great Indian Peninsula Railway, Midland Section.
The Assistant in charge of Head-quarters of the Saugor District.	The Baran-Kotah Railway. The Bina-Guna-Baran Railway.

By order,

W. H. J. WILKINSON,

First Assistant to the Agent to the Governor-General, Rajputana.

ORDERS BY THE HONOURABLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Camp Ajmer, the 10th February 1913.

No. 136-C. E. 12.—The Hon'ble the Chief Commissioner is pleased to approve the resolution of the Ajmer Municipal Committee passed at their special meeting of the 3rd August 1912, under section 45 of the Ajmer Municipalities Regulation V of 1886 to exempt all charitable medical institutions within the limits of the Ajmer Municipality from payment of Octroi on articles imported by them for the use of the said institutions.

By order,

W. H. J. WILKINSON,

First Assistant to the Hon'ble the Chief Commissioner, Ajmer-Merwara.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL IN BALUCHISTAN.

NOTIFICATION.

Dated Quetta, the 12th February 1913.

No. 104-J. R.—Under the provisions of section 12 of the Code of Criminal Procedure, 1898 (V of 1898), as in force in the Baluchistan Agency Territories by virtue of Foreign Department Notification No. 1603-I.B., dated the 28th July 1911, the Hon'ble the Agent to the Governor-General is pleased to appoint Captain H. B. Tucker, I.A., Assistant Cantonment Magistrate of Quetta, to be a Magistrate of the 1st class within the limits of the Quetta Cantonment; and under section 260 of the same Code to empower him to try in a summary way all or any of the offences mentioned in the latter section.

By order,

DENYS BRAY,

First Assistant.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 14th February 1913.

No. 974-*R.*—Diwan Udho Dass, an Extra Assistant Commissioner of the 4th grade and Extra Assistant Commissioner and Treasury Officer, Quetta, is granted privilege leave for two months with effect from the 15th February 1913 or subsequent date of relief.

No. 975-*R.*—L. Lachman Dass, Sarishtedar to the Political Agent and Deputy Commissioner, Quetta-Pishin, is appointed officiating Extra Assistant Commissioner of the 6th grade and is posted as Extra Assistant Commissioner and Treasury Officer, Quetta, with effect from the date of taking over charge.

Sibi, the 17th February 1913.

No. 549-S.—Major J. L. R. Gordon, 15th (Ludhiana) Sikhs is appointed Cantonment Magistrate, Loralai, in addition to his regimental duties, with effect from the 7th February 1913, *vice* Lieutenant L. R. Fowle.

By order,

DENYS BRAY,

First Assistant.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 14th February 1913.

No. 1309-Home.—In supersession of Punjab Government Notification No. 114, dated the 22nd July 1890, and under the provisions of section 40 of Act IV of 1872, the Chief Commissioner is pleased to invest the Secretary and the Health Officer of the Delhi Municipality with the powers of a Police Officer, as described in section 34 of Act V of 1861, in regard to all the offences mentioned in the same section when committed within the Municipal limits of Delhi.

The 15th February 1913.

No. 1329-Home.—The following return of deaths registered in the Province of Delhi during the half month ending 31st January 1913, is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
			DEATH REGISTERED IN THE HALF MONTH.										INFANTS UNDER ONE YEAR OF AGE.			
Name of Towns and Rural Circles in the District.	Deaths registered in previous half month.	Total in present half month.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken pox.	Males.	Females.	Total.	REMARKS.
P. S. Alipur	51	78	...	...	5	48	...	21	...	...	4	2	10	12	22	
Nangloi	55	57	...	...	7	39	...	9	...	...	2	1	9	3	12	
Najafgarh	87	76	...	...	...	44	2	27	...	...	3	1	9	8	17	
Subzimundi	10	11	...	...	...	10	...	1	...	...	...	...	1	...	1	
Paharganj	11	12	...	...	...	8	1	2	...	...	1	1	...	...	...	
Mehrauli	33	51	...	...	...	31	...	17	...	...	3	1	10	7	17	
Total of the District	247	285	...	...	12	180	3	77	...	...	13	6	39	30	69	

The 18th February 1913.

No. 1423-Home.—Mr. W. G. Clarke, Deputy Superintendent of Police, Delhi, is granted three months' privilege leave with effect from the forenoon of the 4th January 1913.

The 20th February 1913.

Rules for accepting Composition for Offences.

No. 1445.—In exercise of the power conferred by section 240 (1) (2) of the Punjab Municipal Act, III of 1911, and in supersession of Punjab Government Notification No. 195, dated the 3rd of May 1892, and No. 144, dated 3rd of April 1900, the Chief Commissioner is pleased to make the following rules :—

1. A person or Sub-Committee empowered under section 229 of the Punjab Municipal Act, 1911, to accept composition for alleged offences shall, in regard to such composition, observe the following instructions, namely :—

(i) He shall before accepting composition give the accused person an opportunity of making a statement before him should he desire to do so.

(ii) A larger sum than Rs. 50 shall not be accepted in composition for any alleged offence.

(iii) For every composition accepted a receipt shall be granted. For this purpos a book of receipt forms, serially numbered, with proper counterfoils, shall be maintained.

(iv) The particulars of every composition accepted shall be entered in a register of the form given below.

(v) The amount recovered in composition shall be paid daily into the Municipal Fund and the receipt filed with the register aforesaid. After 12 months the receipt may be destroyed.

FORM OF REGISTER.

Serial No.	Name, caste and residence of compounder.	Offence to be compounded with reference to Section of Act or Rule.	Summary of statement of compounder or reason for not recording it.	Summary of result of enquiry.	Sum paid in composition.	Remarks.	Signature and date.
1	2	3	4	5	6	7	8

By order,

G. F. DEMONTMORENCY,

Personal Assistant to the Chief Commissioner.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 18th February 1913.

No. 5.—Mr. E. R. Casement, Assistant Engineer, passed the Lower Standard Examination in Hindustani on the 6th January 1913.

W. D. WAGHORN, Major, R.E.,

Officiating Agent, North Western Railway.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 13th February 1913.

No. 4.—Mr. L. E. Vining, Assistant Traffic Superintendent of the Superior Revenue Establishment of State Railways, is granted one month's language leave under paragraph 391, State Railway Open Line Code, Volume II, with effect from the 10th February 1913 or subsequent date of relief.

C. H. COWIE, Colonel,

Agent, Oudh and Rohilkhand Railway.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 1st Battalion, Northumberland Fusiliers, dated at Mhow, this 8th day of February 1913.

Number, Rank, and Name—2448, Private, Edward Hagen.
Age—26 years 7 months.
Height—5 feet 3¾ inches.
Colour of—Complexion, fresh; hair, brown; eyes, blue.
Trade—Printer.
Date of enlistment—2nd November 1908 (service reckons from 1st March 1912).

Place of enlistment—Newcastle-on-Tyne.
Parish and County in which born—St. Patrick, Antrim, Belfast.
Date of desertion or absence 8th February 1913.
Place of desertion or absence—Mhow, Central India.
Marks—Circular scar inside the left knee.
Under one year's service.

D. SAPTE, Lieut.-Colonel,

Commanding 1st Battalion, Northumberland Fusiliers.

POSTS AND TELEGRAPHS.

NOTIFICATIONS.

Delhi, the 19th February 1913.

No. 239c-Ap.—In this office Notification No. 342-Ap., dated the 6th February 1913, *read* "28th January 1913" *for* "27th January 1913."

No. 243c-Ap.—Mr. S. C. W. Rose, Superintendent of post offices, 2nd grade, is appointed to officiate as Deputy Postmaster-General, 3rd grade, Punjab and North-West Frontier, with effect from the 30th January 1913 and until further orders, *vice* Mr. H. Lt Duncan, Deputy Postmaster-General, 2nd grade, appointed to act as Postmaster-General, 2nd grade, Punjab and North-West Frontier.

No. 246c-Ap.—Mr. Abdul Karim, Inspector, Town post offices, Lahore, is appointed to officiate as Superintendent of post offices, 5th grade, with effect from the 27th January 1913 and until further orders *vice* Mr. S. C. W. Rose, Superintendent of post offices, 2nd grade, appointed to act as Deputy Postmaster-General, 3rd grade, Punjab and North-West Frontier.

W. MAXWELL,

Offg. Director-General of Post and Telegraphs.

Calcutta, the 14th February 1913.

No. 378-Ap.—Mr. Jogdhyan Vaid, Superintendent, R.M.S., 3rd grade, and Personal Assistant to the Inspector-General, R.M.S. and Sorting, Southern Circle, is granted privilege leave for six weeks with effect from the 5th February 1913.

Mr. C. N. Ramakrishna Reddy, Assistant Superintendent, R.M.S., 1st grade, is appointed to officiate as Superintendent, R.M.S., 5th grade, and Personal Assistant to the Inspector-General, R.M.S. and Sorting, Southern Circle, during the absence on privilege leave of Mr. Jogdhyan Vaid or until further orders.

The 15th February 1913.

No. 400-Ap.—Mr. C. A. Stowell, Superintendent of post offices, 1st grade, and Personal Assistant to the Postmaster-General, Punjab and North-West Frontier, is granted privilege leave for 30 days with effect from the 8th December 1912.

Lala Nikka Ram, Inspector of post offices, Pathankot Sub-Division, is appointed to act as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. C. A. Stowell or until further orders.

C. STEWART-WILSON,

Director-General of Posts and Telegraphs.

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 13th February 1913.

No. 179c-G.—Mr. H. A. Armstrong, Superintendent, is granted combined leave for 21 months, under Article 233 of the Civil Service Regulations, *i.e.*, privilege leave for three months, under Article 260 of the Civil Service Regulations, combined with furlough for the remaining period, under Article 308 (*b*) of the Civil Service Regulations, with effect from the forenoon of the 6th February 1913.

C. STEWART-WILSON,
Director-General of Posts and Telegraphs.

The 13th February 1913.

No. 764-T.—Reports of opening and closing of offices received during the period 29th January 1913 to 11th February 1913:—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Arumuganeri	Madras Presidency	3rd February 1913	Opened.
Bombay Fort Street	Bombay Presidency	2nd January 1913	"
Cinnamon Gardens	Ceylon	1st February 1913	"
Khodaung	Burma	8th " 1913	"
Kivalur	Madras Presidency	10th " 1913	"
Surdah	Bengal	28th January 1913	"
Taungzon	Burma	28th " 1913	"
	Railway Telegraph Offices.		
Ghiror	Ganges Canal	30th December 1912	Closed.
Jeyra	Ditto	" " "	"
Katar Singh Wala	North Western Railway	20th January 1913	Opened.
Majhowlia	Bengal and North-Western Railway	15th " "	"

The following alteration in the name of a Railway Telegraph office is notified:—

On the Great Indian Peninsula Railway.

"Juhi" instead of "Hamirpur Road."

E. L. BAGSHAWE,
for Director, Traffic Branch.

COMPTROLLER GENERAL'S OFFICE.

The following is a statement of the cash balances at the Home Treasury of the Government of India on 31st December 1912 and of the form in which they were held:—

	General Balance.	Gold Standard Reserve.
	£	£
Cash at the Bank of England	1,848,024	...
Short loans to approved borrowers on security	7,836,310	1,013,690
	9,684,334	1,013,690
Total Home Treasury balances as shown in the accounts	£ 10,698,024	

M. F. GAUNTLETT,
Comptroller General.

The 21st February 1913.

ACCOUNTANT GENERAL, POST OFFICE AND TELEGRAPHS.

(ARTICLE 171, VOLUME I, CIVIL ACCOUNT CODE.)

List of Government Promissory Notes and Debentures in the custody of the Accountant General, Post Office and Telegraphs, on the 31st December 1912, deposited under Article 164-B., Civil Account Code, Volume I.

Serial No.	Name of person or fund on whose behalf held.	Amount of Investment: 3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01.	3 per cent. 1896-97	4 per cent. Debenture	Name of Officer to whom interest is intimated.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Post Office Savings Bank Depositors.	10,15,000	35,76,200	31,03,400*	1,000	9,37,300	44,800	...	Postmasters concerned.
2	Post Office Departmental Guarantee Fund.	20,000	35,000	4,62,000	...	2,65,300	...	...	Credited by Book transfer to the fund.
	Security Deposits of postal servants and contractors.								
3	Bepin Chandra Bose, Treasurer, Calcutta, General Post Office.	...	...	21,000	...	...	29,000	...	Postmaster General, Bengal.
4	Gobordhone Seal, Sub-Postmaster, Chandernagar.	...	...	500	...	...	...	...	Ditto.
5	Mohini Mohan Mukerjee, Clerk, Beadon Square Post Office.	...	400	...	...	...	...	...	Ditto.
6	Kishen Lal, Sub-Postmaster, Nepal.	100	...	500	...	...	...	...	Ditto.
7	Lalit Mohan Ray Chowdhuri, unpaid candidate of General Post Office, Calcutta.	...	..		...	300	...	...	Ditto.
8	Kedar Nath Banerjee on account of security of Phanindra Nath Banerjee, Clerk, Harrison Road Town Sub Office.	100	...	200	...	...	...	...	Ditto.
9	Rajendra Lal De, unpaid candidate, Calcutta General Post Office.	...	...	...	...	300	...	...	Ditto.
10	Fani Bhusan Mukerjee . . .	..	..	...	...	300	...	...	Ditto.
11	Gopessar Sil	...	300	...	...	...	...	...	Ditto.
12	Bhukun Ram, Postman . . .	...	300	...	...	...	...	...	Ditto.
13	Messrs. Biswas and Company, Contractors.	...	...	..	...	...	1,000	...	Ditto.
14	Hemanta Kumar Ghosh . .	...	...	...	...	...	400	...	Ditto.
15	Moni Mohan Bose	300	...	.	...	...	...	...	Ditto.
16	Hari Prasad De, Sub-Postmaster, Burtola.	...	300	...	...	...	...	...	Ditto.
17	Atul Krishna Banerjee, Clerk, Fort William Town Sub-Office.	...	...	400	...	...	...	...	Ditto.
18	Bazrang Lal Marwari, Contractor for supply of crushed food.	..	100	...	...	...	...	...	Ditto.
19	Hem Chandra Bysakh, unpaid probationer.	..	300	...	...	...	..	...	Inspector-General, Sorting, Railway Mail Service, Eastern Circle.
20	Fateh Lal, Head Clerk, Jaypur City Post Office.	...	..	.	...	...	100	...	Postmaster General, Central Circle.
21	G. N. Bisbund, Postmaster, Broach	...	...	500	...	...	...	...	Postmaster General, Bombay.
22	Moona Lal and Sons, Mail Contractors, Abu.	...	...	500	...	...	...	...	Postmaster General, Central Circle.
23	Lal Dib Sukh, Contractor of mails.	..	..	500	...	...	...	...	Ditto.
24	Manna Lal and Sons, Mail Contractors.	...	...	2,000	...	...	..	..	Postmaster General, United Provinces.
25	Rohilkhand and Kumaon Railway Company for Tonga Mail Service contract.	...	...	500	...	...	..	...	Ditto.

* Excluding Government Securities of the nominal value of Rs. 12,06,898 represented by investment certificates held by Savings Bank depositors.

Serial No.	Name of person or fund on whose behalf held.	Amount of Investment.							Name of officer to whom interest is intimated.
		3½ per cent.					3 per cent. 1896-97	4 per cent Debenture	
		1842-43.	1854-55.	1865.	1879.	1900-01.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
26	Beni Lal. Sub-Postmaster and Signaller, Rewa.	..	...	100	...	...	...	...	Postmaster General, United Provinces.
27	Daulat Ram Sharma, Sub-Postmaster, Maharajgunj.	...	...	...	...	...	300	...	Ditto.
28	Lal Gopal Mukerji. Clerk office of the Inspector General, Railway Mail Service and Sorting. Eastern Circle.	...	..	400	...	...	...	...	Inspector General, Railway Mail Service and Sorting, Eastern Circle, Calcutta.
29	Purna Chandra Maitra. Sub-Postmaster and Signaller. Sara.	...	...	...	...	500	...	...	Postmaster General, United Provinces.
30	Ajadhia Prasad Treasurer and Accountant, Postmaster General's Office.	...	...	1,000	...	1,000	...	...	Ditto.
31	Vithal Das Nagar on account of security of Pundit Shiam Lal paid probationer, Lucknow, D.L.O.	200	...	100	...	...	...	...	Ditto.
32	Kunja Behari Chakrabarty, Clerk Unao Post Office.	...	...	...	...	...	500	...	Ditto.
33	Messrs. Louis De Souza & Co	...	300	...	...	...	...	...	Ditto.
34	Purohatam Lall. Clerk. office of the Supdt. of Post Offices. Allahabad Division.	...	300	...	...	...	...	...	Ditto.
35	Hormusjee Muncherjee, Punthuki Mail Contractor.	...	...	300	...	...	...	...	Postmaster General, Central Circle.
36	Abdur Rahaman, Mail Contractor Betul-Multan Line.	...	100	...	...	...	...	...	Ditto.
37	Aga Mokaram Mail Contractor Bhopal.	...	100	...	..	...	...	...	Ditto.
38	J. W. Rae. Clerk, Correspondence Department. Calcutta General Post Office.	..	..	400	...	...	...	...	Presidency Postmaster Calcutta.
39	P. Parthasarathy Pillay. Treasurer. Madras General Post Office.	...	2,000	5,000	...	...	...	...	Postmaster General, Madras.
40	C. Raja Gopal Pillai. Shroff	500	1,000	500	...	...	...	...	Presidency Postmaster Madras.
41	C. Rathna Sabapatty Pillai. Assistant Treasurer, General Post Office. Madras.	...	...	4,000	...	...	...	...	Ditto.
42	K. Raju Naidu, Treasurer's Assistant, Madras General Post Office.	...	500	500	...	...	...	...	Postmaster General, Madras.
43	M. Siva Bhusan Mudaliar, Assistant Treasurer, Madras General Post Office.	..	...	..	..	...	500	...	Ditto.
44	T. Mahadev Singh. Assistant to Treasurer. Madras General Post Office.		..	...	...	...	500	...	Ditto.
45	M. Devarajulu Naidu. Treasurer, Trichinopoly Post Office.	...	...	...	...	...	4,000	...	Ditto.
46	M. C. Venkatesa Iyer, Treasurer. Vellore Post Office.	.	...	...	...	4,000	...	...	Ditto.
47	K. P. Elumalai Naicker, Contractor for conveyance of Postmen on Jutkas.	...	1,000	...	...	...	...	...	Ditto.
48	K. Ramasesha Iyer, Treasurer, Madura.	...	...	..	...	...	5,000	...	Ditto.
49	B. Govind Raj Chetty, Treasurer, Bangalore.	3,000	...	2,000	...	...	...	...	Ditto.
50	P. Pallonjee, Mail Contractor	500	...	2,500	...	...	...	..	Ditto.
51	B. K. Sooriah Chetty, Treasurer's Assistant, Bangalore Post Office.	500	...	...	...	...	...	...	Ditto.
52	J. A. Nathaniel, Sub-Postmaster Kyakta.	...	...	500	...	...	...	...	Postmaster General, Burma.
53	L. Gomes, Record Clerk, Mandalay.	...	...	800	...	...	...	...	Ditto.

Serial No.	Name of person or fund on whose behalf held.	Amount of investment. 3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01.	3 per cent. 1896-97.	4 per cent. Debenture.	Name of officer to whom interest is intimated.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
54	Behari Lal Guha, Postmaster, Shwebo.	...	...	1,100	...	...	..	...	Postmaster-General, Burma.
55	G. C. Ghosh, Sub-Postmaster, Mone.	..	...	500	...	...	...	...	Ditto.
56	Miss. N. Munro, Sub-Postmaster, Rangoon Cantonment Post Office.	...	...	300	...	...	...	...	Ditto.
57	A. C. Chakravarti, Sub-Postmaster Nyamyblin.	...	.	500	...	...	...	...	Ditto.
58	Banarsi Das, Contractor, Kinio-Thabutkoyin Mail Line.	...	...	500	...	...	...	...	Ditto.
59	W. C. Bagchi, Sub-Postmaster, Moungdaw.	...	...	500	...	...	...	...	Ditto.
60	Ko Law Pan, Contractor	...	...	1,000	...	...	...	...	Ditto.
61	Yawnkal Hussain, Pony Contractor Rangoon General Post Office.	...		500	...	...	...	...	Ditto.
62	Nawroji Palanji Mistry, paid probationer, Byculla town Sub-office.	...	...	500	...	...	...	..	Postmaster-General, Bombay.
63	Ardeshar Dadabhoy Lalcaca, Sub-Postmaster, Mandvi and Peerozalai.	...	...	1,000	...	...	..	...	Ditto.
64	Pestonji Palanji Raghna, Cash distributor, Bombay General Post Office.	...	...	10,000	...	...	...	...	Ditto.
65	Killick Nixon & Co., Agents of the Bombay Steam Navigation Co. and Mail Contractor.	...	3,000	200	100	...	...	...	Ditto.
66	Killick Nixon & Co., Agents of the B. S. N. Co., Contractors for the conveyance of mails.	.	[illegible]	...	.	600	...	...	Ditto.
67	Jivaji Sorabji, Contractor for the supply of petty stores to the Bombay General Post Office.	..	...	100	...	400	...	...	Ditto.
68	Merwanji Edulji Mistri, Treasurer, Cash Department, Bombay General Post Office.	...	15[illegible]	...	...	..	...	...	Ditto.
69	Jivaji Sorabji, Contractor for feeding horses of Bombay General Post Office.	...	...	...	500	.	...	...	Ditto.
70	S. F. M. D'Souza, Clerk, Aden Post Office.	...	..	.	...	400	...	...	Ditto.
71	Jivaji Sorabji, Contractor	...	...	...	...	200	...	...	Ditto.
72	J. A. S. DeSilva, Clerk, Bombay General Post Office.	...	.	1,000	...	...	...	...	Ditto.
73	Messrs. Dhanjibhoy, & Sons, Mail Contractors.	...	.	.	...		2,000	...	Postmaster-General, Punjab and North-West Frontier Province.
74	C. Dhanjibhoy, Mail Contractor	...	..	9,000	...	...	...	...	Ditto.
75	Berari Lal, Contractor	...	500	...	...	...	...	...	Ditto.
76	Ghulab Khan	...	100	..	...	...	...	...	Ditto.
77	M. Dorasawmy Chetty, Stamp-vendor, High Court Buildings Post Office.	...	200	..	...	..	...	...	Postmaster-General, Madras.
78	V. D. Devadasen, Clerk, Bangalore Post Office.	...	500	...	...	..	...	...	Ditto.
79	B. R. Alasingrachar, Clerk, Mysore Post Office.	...	300	...	...	...	...	...	Ditto.
80	Messrs. Pratt & Co., Contractors	...	...	200	...	...	...	..	Ditto.
81	Shib Sankar Misser, Assistant Superintendent, Railway Mail Service, A Division.	...	..	500	...	...	...	...	Inspector-General, Railway Mail Service, Eastern Circle.

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01.	3 per cent. 1896-97.	4 per cent. Debenture.	Name of officer to whom interest is intimated.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
82	Satya Charan Mitra, Cashier	...	...	...	...	500	...	...	Accountant General, Posts and Telegraphs, Calcutta.
83	Sarada Sundari Talukdar, Surety of Kumudini Kanto Talukdar, Treasurer, Dacca Post Office.	2,000	3,500	5,000	5,500	4,000	...	...	Postmaster General, Eastern Bengal and Assam.
84	Messrs. MacNeil & Co. on behalf of R. H. Henderson, Esq., Manager, Tarapur Tea Estate, for keeping the surplus cash of the Lakhimpur post office, under Silchar H. O.	...	...	5,000	...	...	...	...	Ditto.
85	Rajendra Lal Sarma, Contractor	...	...	...	...	1,000	...	...	Ditto.
86	Upendra Nath Ghosh, Offg. Sub-Postmaster, Bhola.	...	...	...	...	...	500	...	Ditto.
87	Josaram, Sub-Postmaster, Tatta (Karachi).	...	500	...	...	...	...	...	Postmaster General, Bombay.
88	Jivaji Sorabji	...	...	...	...	200	...	...	Ditto.
89	Jamsetji Dorabji Panday, Mail Contractor.	...	...	500	...	...	...	...	Ditto.
90	Shriram Shivram Thakur, Clerk, Umarkhadi Post Office.	...	...	...	...	300	...	...	Ditto.
91	Ardeseer Rustomji, Postmaster, Sholapur.	1,000	...	...	...	...	...	...	Ditto.
92	Khando Yeshwant Dole, Clerk, Satara Post Office.	...	300	...	...	...	...	...	Ditto.
93	Cowasji Nawroji Daruvala, 2nd Assistant Treasurer, Bombay General Post Office.	...	10,000	...	...	...	...	...	Ditto.
94	J. C. Nazareth, Clerk, Aden Post Office.	...	...	400	...	...	...	...	Ditto.
95	S. S. Lalkaka, Clerk, Mumbadevi Post Office.	300	...	...	...	...	...	...	Ditto.
96	V. K. Lagu, Sub-Postmaster, Bushgoon.	...	...	500	...	...	...	...	Ditto.
97	Wasudeo Narayan Ranade, Clerk, Cash Department, Bombay General Post Office.	...	...	...	...	1,000	...	...	Ditto.
98	Ratnoji Malharrao Jodhar, Clerk, Cash Department, Bombay General Post Office.	...	1,000	...	...	...	...	...	Ditto.
99	X. Cordeiro, Assistant Postmaster, Calcutta.	...	...	...	1,000	400	...	...	Postmaster General, Bengal.
100	Shib Chandra Dutta, Head Signaller, Dumka.	...	300	...	...	...	...	...	Ditto.
101	Gosto Bihari Bhur, Contractor, Calcutta General Post Office.	...	...	1,000	...	...	...	...	Ditto.
102	Ashutosh Pal, Clerk, Intally Town Sub-Office.	200	...	...	...	...	...	...	Ditto.
103	Messrs. Dhanjibhoy & Sons, Mail Contractor.	...	...	500	...	1,000	...	...	Postmaster General, Punjab and North-West Frontier Province.
104	Bihari Lal, Mail Contractor	...	...	1,000	...	...	...	...	Ditto.
105	John H. Gonsalves, 3rd Assistant Treasurer, Cash Department, Bombay General Post Office.	...	3,000	2,000	...	13,000	...	1,000	Postmaster General, Bombay.
106	John H. Gonsalves, 3rd Assistant Treasurer, Cash Department, Bombay General Post Office.	...	...	...	1,000	...	...	...	Ditto.
107	M. M. Ichhaparia, 4th Assistant Treasurer, Cash Department, Bombay General Post Office.	...	...	20,000	...	...	...	...	Ditto.

Serial No.	Name of person or fund on whose behalf held.	AMOUNT OF INVESTMENT. 3½ per cent. 1842-43.	1854-55.	1865.	1879.	1900-01.	3 per cent. 1896-97.	4 per cent. Debenture.	Name of officer to whom interest is intimated.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
108	V. K. Sambamurthi Iyer, Contractor.	1,000	...	...	...	...	...	...	Postmaster General, Madras.
109	Naune Khan, Mail Contractor, Mhow-Dhar mail line.	...	1,000	...	...	...	...	...	Postmaster General, Central Circle.
	Security Deposits of Telegraph Department employes, contractors, etc.								
110	Thakur Dass Mukerjee, Store-keeper.	...	...	500	...	...	...	...	Superintendent, Telegraph Stores, Alipur.
111	Nrisingha Das Chatterjee, Bank clerk.	...	...	...	...	...	500	...	Superintendent in charge Central Telegraph Office, Calcutta.
112	Upendra Nath Ghose, Stamp-vendor.	...	...	1,500	...	...	3,500	...	Superintendent, Central Telegraph Office, Calcutta.
113	Kashi Nath Vithal, Store-keeper .	...	..	500	...	...	...	...	Officer in charge Telegraph Stores, Bombay.
114	Dhanjibai Dorabji Mistry, Stamp-vendor.	...	...	2,500	...	...	...	...	Superintendent, Central Telegraph Office, Bombay.
115	Romesh Chandra Mitter, Store-keeper.	...	...	...	...	...	1,000	...	Superintendent, Telegraph Workshop, Alipur.
116	Nilmadhav Chakravarty, Store-keeper.	...	...	...	...	...	1,500	...	Superintendent, Telegraph Stores, Alipur.
117	Dhanjeebai Dorabji Mistry, Stamp-vendor.	...	...	...	500	...	...	...	Superintendent, Central Telegraph Office, Bombay.
118	Addyto Charan Dutta, Clerk in charge Presidency Payments Branch, Calcutta.	...	...	2,000	...	...	...	...	Deputy Accountant-General, Post Office and Telegraphs (Telegraph Branch), Calcutta.
119	C. Balasubramania Iyer, Cashier	...	...	...	...	...	1,000	...	Superintendent, Central Telegraph Office, Madras.
120	P. C. D. Souza, Accountant, Karachi Office.	...	...	...	...	1,000	...	...	Officer in charge Telegraph Office, Karachi.
121	Mumtaj Alli, Pay and Bill Clerk's peon.	...	...	...	...	200	...	...	Superintendent, Central Telegraph Office, Calcutta.
122	P. Sivaraja Mudaliar, Cashier, Rangoon Office.	...	...	1,000	...	...	...	...	Officer in charge Rangoon Telegraph Office.
123	Gobindo Pado Basu, Cashier .	...	...	...	...	...	500	...	Superintendent, Telegraph Workshop, Alipur.
124	P. C. Paul & Co., Contractor .	...	...	...	...	...	100*	...	Superintendent, Telegraph Workshop, Alipur.
125	The Proprietors, *Times of India*, Bombay.	...	...	1,000	...	...	1,000	.	Superintendent, Central Telegraph Office, Bombay.
126	The Empire, Limited, Calcutta .	1,000	...	...	...	.	...	...	Superintendent, Central Telegraph Office, Calcutta.
127	The Proprietor, *Bombay Samachar*.	...	...	500	...	...	...	...	Superintendent, Central Telegraph Office, Bombay.
128	N. C. Kar, Contractor . .	...	...	...	...	500*	...	...	Superintendent, Telegraph Stores, Alipur.
129	F. McCarthy, Managing Proprietor, Rangoon Gazette.	...	...	...	1,000	..	...	...	Superintendent of Telegraphs, Rangoon Division.

* Notes are deposited for safe custody. No interest drawn.

Serial No.	Name of person or fund on whose behalf held.	Amount of investment. 3½ per cent. 1842-43.	1854-55.	1865.	1879.	1900-01.	3 per cent. 1896-97.	4 per cent. Debenture.	Name of officer to whom interest is intimated.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
130	The "Civil and Military Gazette," Lahore.	...	...	1,300	...	...	...	...	Superintendent of Telegraphs, Lahore Division.
131	The Trustees, "Tribune" Press and Newspaper, Lahore.	...	...	...	...	400	...	...	Ditto.
132	Manager, "The Amrita Bazar Patrika," Ltd.	...	500	...	..	...	...	...	Superintendent, Central Telegraph Office, Calcutta.
133	F. F. Gordon & Co., Proprietors of the "Advocate of India," Bombay.	..	...	...	...	1,100	...	...	Superintendent Central Telegraph Office Bombay.
134	Managing Agent, "The Englishman," Ltd.	1,000	...	...	...	...	...	...	Superintendent, Central Telegraph Office Calcutta.
135	The Proprietor, "Indian Patriot," Madras.	...	...	...	...	400	...	...	Superintendent, Central Telegraph Office, Madras.
136	R. Knight and Sons, Proprietors, "The Statesman."	...	...	2,000	...	..	..	...	Superintendent, Central Telegraph Office Calcutta.
137	S. A. Kennedy, Proprietor, "Evening Despatch," Poona.	100	...	...	...	...	.	...	Superintendent, of Telegraphs Bombay Division.
138	E. C. Coates, Esq., Indian News Agency.	...	500	...	...	400	...	..	Superintendent, of Telegraphs, Ambala Division.
139	Thacker, Spink & Co, for "Asian"	500	...	...	...	...	...	...	Superintendent, Central Telegraph Office Calcutta.
140	P. C. Paul & Co., Contractor	...	.	...	...	100*	...	...	Superintendent, Telegraph Stores, Alipur.
141	E. C. Coates, Eastern News Agency.	1,300	...	.	...	1,500	..	...	Deputy Superintendent of Telegraphs, Simla.
142	Messrs K. C. Mukerjee & Co., contractors for supply of firewood.	...	...	...	...	100*	...	..	Superintendent of Telegraph Workshop, Alipur.
143	General Manager, Pioneer "Press"	...	2,500	...	...	..	.	..	Superintendent of Telegraphs, Allahabad Division.
144	Proprietor, "Malayalu Monorama Kallayam."	...	100	...	..	...	...	...	Director of Telegraphs, Madras Circle.
145	Proprietor, "Bangalore Daily Post," Ltd.	...	...	...	...	...	700	...	Ditto
146	Nogendra Nath Sett, Cashier, Telegraph Store Office, Alipur.	...	...	...	...	...	...	500	Superintendent, Telegraph, Stores, Alipur.
147	N. C. Banerjee & Co., Contractors for supply of straw.	..	.	..	...	...	100*	...	Superintendent, of Stores, Alipur.
148	Sada Shiv Damodar Dasore, acting store-keeper.	...	...	...	...	1,000	...	...	Deputy Superintendent in charge, Government Telegraph Stores, Bombay.
	TOTAL	10,48,600	36,62,200	36,85,200	10,600	12,38,600	98,600	1,500	

* Notes are deposited for safe custody. No interest drawn.

[*N.B.*—The above does not include Government Promissory Notes for Rs. 5,500 held in deposit on behalf of deceased depositors, and not yet claimed.]

S. K. LEVETT YEATS,

Accountant-General, Post Office and Telegraphs.

OFFICE OF THE ACCOUNTANT-GENERAL,
POST OFFICE AND TELEGRAPHS,
Calcutta, the 13th February 1913.

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Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. 193001 of the 3½ per cent loan of 1865 for Rs. 1,000 originally standing in the name of Babu Srinath Ray the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the Note and interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of the duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of Advertiser—Babu Srinath Ray,

Residence—Deputy Inspector of Excise, Murhsidabad,
P. O. Khagra.

Lost.

The Government Promissory Notes No. 038862 of the 3½ per cent. loan of 1900-01 for Rs. 500, originally standing in the name of Prosad Das Baral and Brothers; Nos. 033822 to 26—3½ per cent. loan of 1900-01 for Rs. 1,000 each, originally standing in the name of P. G. and W. Sawoo; Nos. 042082 and 83—3½ per cent. loan of 1900-01 for Rs. 1,000 each originally standing in the name of Prosad Das Baral and Brothers and all of them last endorsed to Durga Nath Singha, and Nos. 056463 to 65 of the 3 per cent. loan of 1896-97 for Rs. 500 each and No. 056466 of the 3 per cent. loan of 1896-97 for Rs. 1,000, originally standing in the name of Durga Nath Singha, the proprietor by whom they were never endorsed to any other person having been lost, notice is hereby given that the payment of the above notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and the application is about to be made for the issue of duplicates in favour of the Executors of the Estate of the proprietor, deceased. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of advertiser—SATIS CHANDRA SIRCAR.
One of the Executors of the Estate of Durga Nath Singha, deceased.
Vill. Beradanga, Post Rajbari,
District Faridpur.

Lost.

The Government Promissory Note No. 680545 of the 3½ per cent. loan of 1900-01 for Rs. 500 originally standing in the name of Rosie Singha, by whom it was endorsed to the undersigned having been lost, notice is hereby given that the payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Lahore, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

I. J. ENGLES,
Sub-Inspector of Police, Criminal Investigation Department, Punjab, Lahore

Lost or Stolen.

The upper half of Government Promissory Note No. 138276 of the 3½ per cent. loan of 1900-01 for Rs. 25,000 originally standing in the name of T. Sankaram Tampi, by whom it was never endorsed to any other person, having been lost, stolen or destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the abovenamed security.

M. F. GAUNTLETT,
Comptroller-General.

The 1st February 1913.

Stolen.

The Government Promissory Notes Nos. 225554 and 225555 of the 3½ per cent. loan of 1865 for Rs. 500 each, originally standing in the name of Johermull Khemka, the proprietor, by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the advertiser—JOHERMULL KHEMKA.
Residence—No. 154, Harrison Road.

CALCUTTA;
The 15th January 1913.

Estate, T. B. Stoney, deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Thomas Butler Stoney who died on 5th March 1912, at Oakfield Park, Raphoe, Donegal, Ireland, Letters of Administration to whose estate have been granted to James Edmund Vallance, Accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 7th March next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,
Administrator to Estate,
T. B. Stoney, deceased.

CALCUTTA;
The 23rd January 1913.

Lost.

The Government Promissory Note No. 000089 of the 3 per cent. of 1896-97 for Rs. 800 originally standing in the name of the Bank of Bengal, and last endorsed to Sarada Charan Mukerjee, Administrator to the estate of Sarat Chandra Mukerjee, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

HIMANGSU SEKHAR MUKERJEE,

Administrator de nonis non to the estate of—SARAT CHANDRA MUKERJEE,

38 B, Newgipukur Lane, Calcutta.

Lost.

The Government Promissory Note No. 117981 of the 3½ per cent. loan of 1842-43 for Rs. 500, originally standing in the name of Jagadis Chukerbutty, the proprietor by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that the application is about to be made for the issue of duplicate in favour of the proprietor, the public are cautioned against purchasing or otherwise dealing with the abovementioned security.

JAGADIS CHUKERBUTTY,

P. O. Dagmaru,

District Bhagalpur.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, FEBRUARY 22, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to amend the Indian Extradition Act, 1903, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February, 1913 :—

WE, the undersigned, Members of the Select Committee to which the Bill to amend the Indian Extradition Act, 1903, was referred, have considered the Bill, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. In order to safeguard the interests of persons arrested on warrants issued under section 7 of the Act we have made two amendments in the Bill. The first provides that the statement of the person so arrested shall in all cases be recorded by the District or Chief Presidency Magistrate, and the second specifically authorises the Magistrate to report to the Local Government any case which in his opinion should be brought to the notice of such Government for action under section 15 of the Act.

3. The only other changes that have been made in the Bill are purely verbal.

4. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	3rd August, 1912.
Fort Saint George Gazette	27th August, 1912.
Bombay Government Gazette	29th August, 1912.
Calcutta Gazette	14th August, 1912.
United Provinces of Agra and Oudh Government Gazette	10th August, 1912.
Punjab Government Gazette	16th August, 1912.
Burma Gazette	24th August, 1912.
Bihar and Orissa Gazette	14th August, 1912.
Assam Gazette	14th August, 1912.
Central Provinces Gazette	17th August, 1912.
Coorg District Gazette	3rd September, 1912.
North-West Frontier Province Gazette	16th August, 1912.

5. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

SYED ALI IMAM.
R. H. CRADDOCK.
F. C. IBRAHIM.
SYED MUHAMMAD.
G. M. CHITNAVIS.
UMAR HAYAT.
S. R. ARTHUR.
A. L. SAUNDERS.
H. WHEELER.
A. H. McMAHON.
SRI RAM.

[AS AMENDED BY SELECT COMMITTEE.]

[Words printed in Italics indicate amendments suggested by the Select Committee.]

A Bill to amend the Indian Extradition Act, 1903.

WHEREAS it is expedient to amend the Indian Extradition Act, 1903; It is hereby enacted as follows:—

XV of 1903.

Short title.

1. This Act may be called the Indian Extradition (Amendment) Act, 1913.

Amendment of section 7, Act XV, 1903.

XV of 1903.

2. (1) In sub-section (1) of section 7 of the Indian Extradition Act, 1903, after the words "such person is believed to be," the words "or if such person is believed to be in any Presidency-town to the Chief Presidency Magistrate *of such town*" shall be inserted.

(2) *In sub-section (2) of the same section after the words "accused person when arrested shall" the words "be produced before the District Magistrate or Chief Presidency Magistrate as the case may be, who shall record any statement made by him; such accused person shall then" shall be inserted.*

(3) In sub-section (3) of the same section after the words "District Magistrate" the words "or Chief Presidency Magistrate" shall be inserted.

3. After section 8 of the said Act the following section shall be inserted, namely:—

Power to report case for orders of Local Government.

"8A. Notwithstanding anything contained in section 7, sub-section (2) or in section 8, when an accused person arrested in accordance with the provisions of section 7 is produced before the District Magistrate or Chief Presidency Magistrate, as the case may be, and the statement (if any) of such accused person has been recorded, such Magistrate may, if he thinks fit, before proceeding further report the case to the Local Government and, pending the receipt of orders on such report, may detain such accused person in custody or release him on his executing a bond with sufficient sureties for his attendance when required."

W. H. VINCENT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the law relating to the office and duties of Administrator General was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February, 1913 :—

WE, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to the office and duties of Administrator General was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Papers No. 1.—From Retired Senior Superintendent, Accountant-General's Office, dated 16th October, 1912; from Government, Burma, No. 83-L.-26, dated 2nd December, 1912; from Chief Commissioner, Coorg, No. 2850, dated 7th November, 1912, from India Office, London, No. J. & P. 3611, dated 12th November, 1912, and enclosures; from Chief Commissioner, North-West Frontier Province, No. 1533 G., dated 11th November, 1912; from Chief Commissioner, Baluchistan, No. 3069, dated 13th November, 1912; from Chief Commissioner, Assam, No. 3157-J., dated 15th November, 1912; from Government, Punjab, No. 581-Home, dated 25th November, 1912; from Chief Commissioner, Ajmer-Merwara, No. 1467-C., dated 25th November, 1912; from Chief Commissioner, Central Provinces, No. 2323 V.-4-4, dated 26th November, 1912; from Government, Bombay, No. 8168, dated 28th November, 1912, and enclosure; from Government, United Provinces, No. 124-L., dated 30th November, 1912, and enclosures.

Papers No. 2.—From Government, Bengal, No. 3379-J., dated 6th December, 1912, and enclosures, and from Government, Bihar and Orissa, No. 432-T., dated 17th December, 1912.

Papers No. 3.—From Government, United Provinces, No. 50—VII-406, dated 8th January, 1913, and enclosure.

Paper No. 4.—From High Court, Calcutta, No. 248, dated 18th January, 1913.

Papers No. 5.—From Government, Madras, No. 201, dated 30th January, 1913, and enclosures.

Paper No. 6.—From N. R. Mehta, Esq., dated 1st February, 1913, and enclosure.

2. By an amendment of sub-clause (3) of clause 1 we have postponed the date of the commencement of the Act until a date to be notified by the Government in order to give time for the preparation of the necessary rules and schedules of fees.

3. We have made an amendment of clause 9 and provided that the duty of applying for letters of administration which in certain cases this clause imposes on the Administrator General, shall be subject to any rules made by Government.

4. We have inserted in clause 11 a provision to indicate by whom applications under this clause may be made. We have further amended the clause so as to empower the Administrator General to apply for letters of administration of any estate which may be committed to his charge temporarily, and to retain fees and reimburse himself for expenses lawfully incurred by him on account of such estate. Consequential amendments of clauses 12 and 13 have also been inserted.

5. We have amended clause 16 so as to provide that for the purposes of this clause the value of an estate of a person subject to the Army Act is to be estimated at the date upon which the administration is committed to the Administrator General.

6. We have amended the provisions of clause 19 relating to the Administrator General's costs.

7. In clause 22 we have added a sub-clause which requires the Administrator General when filing an application for letters of administration of an estate to specify particulars of any known liabilities of such estate.

8. In clause 23 we have inserted amendments to provide for probates and letters of administration which were granted by the old Supreme Courts to the Ecclesiastical Registrar as we are informed that some such estates are at present administered by the Administrator General in the Presidency of Bengal.

9. Under clause 26 as originally drafted no notice of a claim disallowed by the Administrator General affected him unless proceedings to enforce it were commenced within one month of the date on which such claim was disallowed. We have provided that the period should run from the date when notice of the rejection or disallowance of his claim has been given to the claimant.

10. We have amended clause 27 so as to bring it more into accordance with the existing law. We have further provided that any appointment of the Official Trustee under this clause shall be made by an instrument in writing.

11. We have added a sub-clause to clause 29 so as to provide that the entry of the Administrator General in the books of a company shall not constitute notice of a trust. This clause has been taken from clause 13 of the Official Trustees Bill.

12. We have amended clause 31 so as to make it clear that certificates can be issued whenever the value of the assets within the presidency does not exceed Rs. 1,000. We have also provided that deposits in Government Savings Banks or in Provident Funds to which the provisions of the Provident Funds Act, 1897, apply should not be taken into account in computing the value of the assets Lastly, we have made an amendment in the clause which has the effect of limiting the power of the Administrator General under this clause to cases in which the value of the assets does not exceed Rs. 1,000 at the date of the death of the deceased. This amendment reproduces the present law.

13. Clause 32 of the Bill as introduced precluded the Administrator General from administering petty estates of exempted persons under the provisions of that clause. It has been pointed out that this limitation has caused considerable inconvenience in presidency-towns, and the Administrator General by the clause as amended is authorised to administer petty estates of exempted persons within the presidency-towns and any other areas notified by Government in this behalf.

14. We have amended clause 40 so as to indicate clearly that this clause is not intended to interfere with the rights of secured creditors.

15. The power of summoning witnesses given to auditors under clause 46 of the Bill and section 47 of the old Act were in our opinion too extensive. We have, therefore, amended the clause so as to give an auditor more limited powers.

16. We have amended clause 47 and provided that the cost of audit of the accounts of the Administrator General and the manner in which such cost is to be recovered shall be determined by rules.

17. In clause 50 we have made two additions to the rule-making power, firstly, so as to give the Government power to make rules referred to in the last paragraph and, secondly, to provide the manner in which summonses issued by auditors are to be served and for the payment of the expenses of any persons so summoned.

18. In clause 53 we have made an amendment to indicate that the clause while providing a summary procedure in the case of claims to assets transferred to Government is not intended to deprive any person claiming such assets of any other remedy he may have.

19. In clause 54 we have made two amendments—the first imposes on a District Judge the duty of including the names and addresses of the surviving next-of-kin of the deceased in the report which he is required under the law to submit. The second amendment authorises the District Judge when he has taken charge of assets under this clause to expend such sums as may be necessary for the proper care and management of such assets. It is clear that in many cases such expenditure must be necessary.

20. We have amended clause 58 so as to provide for the division of the Presidency of Bengal alone as it is not at present contemplated that it will be necessary to divide any other presidency, and we have added a sub-clause to provide for any case in which it is necessary to rescind a notification by which a province was constituted.

21. Finally, we have added a clause which states specifically that the provisions of the Bill are not to be deemed to affect the provisions of the Registration Act. The law on this point is not very clear at present, and is apparently capable of different interpretations.

The remaining changes are of minor importance and do not need any explanation.

22. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	21st September, 1912.
Fort Saint George Gazette	8th October, 1912.
Bombay Government Gazette	10th October, 1912.
Calcutta Gazette	2nd October, 1912.
United Provinces of Agra and Oudh Government Gazette	28th September, 1912.
Punjab Government Gazette	27th September, 1912.
Burma Gazette	5th October, 1912.
Bihar and Orissa Gazette	2nd October, 1912.
Assam Gazette	2nd October, 1912.
Central Provinces Gazette	28th September, 1912
North-West Frontier Province Gazette . . .	4th October, 1912.
Coorg District Gazette	1st October, 1912.

23. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

SYED ALI IMAM.
R. H. CRADDOCK.
W. H. VINCENT.
C. VIJIARAGHAVACHARIAR.
IBRAHIM RAHIMTOOLA.
JAI CHAND.
MUHAMMAD ALI MUHAMMAD
S. R. ARTHUR.
J. WALKER.
H. WHEELER.
QUMRUL HUDA.
ALEX. KINNEY.
G. H. B. KENRICK.

The 17th February, 1913.

THE ADMINISTRATOR GENERAL'S BILL.

CONTENTS.

[AS AMENDED BY SELECT COMMITTEE.]

[Words printed in italics indicate amendments suggested by the Select Committee.]

A Bill to consolidate and amend the law relating to the office and duties of Administrator General.

WHEREAS it is expedient to consolidate and amend the law relating to the office and duties of Administrator General; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

[Act II of 1874, s. 1.]

Short title, extent and commencement.

1. (*1*) This Act may be called the Administrator General's Act, 1913.

(*2*) It extends to the whole of British India, including the Sonthal Parganas and British Baluchistan, *and applies also to all British and Indian subjects of His Majesty in the territories of Native States* in India.

(*3*) It shall come into force on *such date as the Governor General in Council may, by notification in the Gazette of India, direct.*

[Act II of 1874, s. 3.]

Interpretation clause.

2. In this Act, unless there is anything repugnant in the subject or context,

(*1*) "assets" means all the property, moveable and immoveable, of a deceased person, which is chargeable with, and applicable to, the payment of his debts and legacies, or available for distribution among his heirs and next-of-kin:

[New.]

[X of 1865.]

(*2*) "exempted person" means an Indian Christian, a Hindu, Muhammadan, Parsi or Buddhist, or a person exempted under section 332 of the Indian Succession Act, 1865, from the operation of that Act:

(*3*) "Government" means the Governor General in Council, so far as the Act relates to the Presidency of Bengal and the Local Governments of Madras and Bombay respectively, so far as the Act relates to those Presidencies:

[Act VII of 1901, s. 2.]

(*4*) "Indian Christian" means a Native of India who is or in good faith claims to be of unmixed Asiatic descent, and who professes any form of the Christian religion:

(*5*) "Letters of Administration" includes any letters of administration, whether general or with a copy of the will annexed, or limited in time or otherwise:

(*6*) "next-of-kin" includes a widower or widow of a deceased person, or any other person who by law would be entitled to letters of administration in preference to a creditor or legatee of the deceased:

[New.]

(*7*) "Official Gazette" means, in the case of the Presidency of Bengal, the Gazette of India, and in the cases of the Presidencies of Madras and Bombay, the Fort St. George and Bombay Government Gazettes, respectively:

(*8*) "Prescribed" means prescribed by rules under this Act:

(*9*) (*a*) "Presidency of Bengal" includes *the territories for the time being under the government of the Governor of Fort William in Bengal in Council*, the United Provinces of Agra and Oudh, the provinces of the Punjab, Burma, Bihar and Orissa, the Central Provinces, Assam, the North-West Frontier Province, *the province of Delhi*, Ajmer and Merwara, the Andaman and Nicobar Islands, and such of the *territories* of *Native States* aforesaid as the Governor General in Council may, by notification in the Gazette of India, direct:

(*b*) "Presidency of Bombay" includes *the territories for the time being under the government of the Governor of Bombay in Council*, the Province of British Baluchistan, and such of the *territories of Native States* aforesaid as the Governor General in Council may, by notification in the Gazette of India, direct:

(*c*) "Presidency of Madras" includes *the territories for the time being under the government of the Governor of Fort St. George in Council*, the province of Coorg, and such of the *territories of Native States* aforesaid as the Governor General in Council may, by notification in the Gazette of India, direct.

(*10*) *"Presidency" means any of the Presidencies mentioned in clause (9).*

PART II.

THE OFFICE OF ADMINISTRATOR GENERAL.

Appointment and designation of the Administrators General in the three Presidencies.

[Act II, 1874, ss. 4, 5.]

3. (*1*) In each of the Presidencies of Bengal, Madras and Bombay, the Government shall appoint an Administrator General.

(*2*) *No* person *shall be* appointed to the office of Administrator General of any of the said Presidencies *who is not*—

(*a*) a *Barrister*; or

(*b*) an advocate, Attorney or Vakil enrolled by a High Court; or

(*c*) a person holding the office of Deputy Administrator General at the commencement of this Act.

(*3*) The said Administrators General shall be called respectively the Administrator General of Bengal, the Administrator General of Madras, and the Administrator General of Bombay.

Appointment and powers of Deputy Administrators General.

[Act V of 1902, s. 2 (1).]

4. The Government may appoint a Deputy or Deputies to assist the Administrator General; and any Deputy so appointed shall, subject to the control of the Government and the general or special orders of the Administrator General, be competent to discharge any of the duties and to exercise any of the powers of the Administrator General, and when discharging such duties or exercising such powers shall have the same privileges and

be subject to the same liabilities as the Administrator General.

[*Cf.* Public Trustee Act, 1906, s. 1(2).]

Administrator General to be a corporation sole, to have perpetual succession and official seal, and to sue and be sued in his corporate name.

5. The Administrator General shall be a corporation sole by the name of the Administrator General of the Presidency for which he is appointed and, as such Administrator General, shall have perpetual succession and an official seal, and may sue and be sued in his corporate name.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF THE ADMINISTRATOR GENERAL.

(*a*) *Grants of Letters of Administration and Probate.*

[Act II, 1874, s. 14.]

As regards Administrator General, High Court at Presidency-town to be deemed a Court of competent jurisdiction *for the purpose of granting probate or letters of administration.*

6. So far as regards the Administrator General of any Presidency, the High Court at the Presidency-town shall be deemed to be a Court of competent jurisdiction *for the purpose of granting probate or letters of administration under any law for the time being in force wheresoever* within the Presidency *the estate to be administered is situate.*

[*Ibid*, s. 15.]

Administrator General entitled to letters of administration, unless granted to next-of-kin.

7. Any letters of administration, which are granted after the commencement of this Act by the High Court at any Presidency-town, shall be granted to the Administrator General of the Presidency, unless they are granted to the next-of-kin of the deceased.

[*Ibid*, s. 15, 2nd part.]

Administrator General entitled to letters of administration in preference to creditor, non-universal legatee or friend.

8. The Administrator General of the Presidency shall be deemed by all the Courts in the Presidency to have a right to letters of administration other than letters *pendente lite* in preference to that of—

(*a*) a creditor; or

(*b*) a legatee other than *an* universal legatee; or

(*c*) a friend of the deceased.

[*Ibid*, s. 16.]

When Administrator General is to administer estates of persons other than exempted persons.

9. If any person, not being an exempted person, has died leaving within any Presidency assets exceeding the value of one thousand rupees,

and if no person to whom any Court would have jurisdiction to commit administration of such assets has, within one month after his death, applied in such Presidency for probate of his will, or for letters of administration of his estate,

the Administrator General of the Presidency in which such assets are shall, *subject to any rules made by the Government,* within a reasonable time after he has had notice of the death of such person, and of his having left such assets, take such proceedings as may be necessary to obtain from the High Court at the Presidency-town letters of administration of the estate of such person.

[Act II, 1874, s. 17.]

Power to direct Administrator General to apply for administration.

10. Whenever any person has died leaving assets within the local limits of the ordinary original civil jurisdiction of the High Court at a Presidency-town, the Court, on being satisfied that danger is to be apprehended of misappropriation, deterioration or waste of such assets unless letters of administration of the estate of such person are granted, may upon the application of the Administrator General or of any person interested in such assets or in the due administration thereof, make an order, upon such terms as to indemnifying the Administrator General against costs and other expenses as the Court thinks fit, directing the Administrator General to apply for letters of administration of the estate of such person:

Provided that, in the case of an application being made under this section for letters of administration of the estate of an exempted person, the Court may refuse to grant letters of administration, if it is satisfied that such grant is unnecessary for the protection of the assets; and in such case the Court shall make such order as to the costs of the application as it thinks fit.

[*Ibid*, s. 18.]

Power to direct Administrator General to collect and hold assets until right of succession or administration is *determined.*

11. (*1*) Whenever any person has died leaving assets within the local limits of the ordinary original civil jurisdiction of any of the said High Courts,

and such Court is satisfied that there is no person immediately available, who is legally entitled to the succession to such assets, or that danger is to be apprehended of misappropriation, deterioration or waste of such assets, before it can be *determined* who may be legally entitled to the succession thereto, or whether the Administrator General is entitled to letters of administration of the estate of such deceased person,

the Court may, *upon the application of the Administrator General or of any person interested in such assets, or in the due administration thereof,* forthwith direct the Administrator General to collect and take possession of such assets, and to hold, deposit, *realize,* sell or invest the same according to the directions of the Court, and in default of any such directions according to the provisions of this Act so far as the same are applicable to such assets.

[*Ibid*, s. 1[illegible]]

(2) Any order of the Court made under the provisions of this section shall entitle the Administrator General,

(*a*) to maintain *any* suit *or proceeding* for the recovery *of such assets, and*

(*b*) *if he thinks fit to apply for letters of administration of the estate of such deceased person, and*

(*c*) *to retain out of the assets of the estate any fees chargeable under rules made under this Act, and to reimburse himself for all payments made by him in respect of such assets which a private administrator might lawfully have made.*

12. If, in the course of proceedings to obtain letters of administration under the provisions of section 9, section 10, *or section 11*, any person appears and establishes his claim—

Grant of probate or letters of administration to person appearing in the course of proceedings taken by Administrator General *under sections 9, 10 and 11*.

(*a*) to probate of the will of the deceased ; or

(*b*) to letters of administration as next-of-kin of the deceased, and gives such security as may be required of him by law,

the Court shall grant probate of the will or letters of administration accordingly, and shall award to the Administrator General *the* costs of *any* proceedings taken by him, *under those sections* to be paid out of the estate as part of the testamentary or intestate expenses thereof.

[Act II, 1874, s. 20.]

13. If, in *the course of proceedings to obtain letters of administration under the provisions of section 9, section 10 or section 11*, no person appears and establishes his claim to probate of a will, or to a grant of letters of administration as next-of-kin of the deceased, within such period as to the Court seems reasonable,

Grant of administration to Administrator General in certain cases.

or if a person who has established his claim to *a* grant of letters of administration *as next-of-kin of the deceased* fails to give such security as may be required of him by law,

the Court *may* grant letters of administration to the Administrator General.

[Ibid., s. 23.]

14. Nothing in this Act shall be deemed to preclude the Administrator General from applying to the Court for letters of administration in any case within the period of one month from the death of the deceased.

Administrator General not precluded from applying for letters within one month after death.

(*b*) *Estates of Persons subject to the Army Act.*

[Ibid., s. 65.]

[& 56 Vict., 7.]

15. Nothing in this Act shall be deemed to affect the provisions of the Regimental Debts Act, 1893.

Act not to affect Regimental Debts Act, 1893.

[Ibid., s. 21.]

16. It shall not be necessary for the Administrator General to take out letters of administration of the estate of any deceased person which is being administered by him in accordance with the provisions of the Regimental Debts Act, 1893, if the value of such estate does not *on the date when such administration is committed to him* exceed rupees one thousand, but he shall have the same power in regard to such estate as he would have had if letters of administration had been granted to him.

Letters of administration not necessary in respect of small estates administered by Administrator General in accordance with the Regimental Debts Act, 1893.

[& 56 Vict., 7.]

[Ibid., s. 22.]

17. If the Administrator General applies, in accordance with the provisions of the Regimental Debts Act, 1893, for letters of administration of the estate of any person subject to the Army Act, the Court may grant to him letters of administration limited to the purpose of dealing with such estate in accordance with the provisions of *the Regimental Debts Act, 1893*.

Power to grant Administrator General letters limited to purpose of dealing with assets in accordance with the Regimental Debts Act, 1893.

[& 56 Vict., 7.]

(*c*) *Revocation of Grants.*

18. If an executor or next-of-kin of the deceased, who has not been personally served with a citation or who has not had notice thereof in time to appear pursuant thereto establishes to the satisfaction of the Court a claim to probate of a will or to letters of administration in preference to the Administrator General, any letters of administration granted in accordance with the provisions of this Act to the Administrator General may be revoked, and probate or letters of administration may be granted to such executor or next-of-kin as the case may be :

[Act II, 1874, s. 26.]

Recall of Administrator General's administration, and grant of probate, etc., to executor or next-of-kin.

Provided that no letters of administration granted to the Administrator General shall be revoked for the cause aforesaid, except in cases in which a will of the deceased is proved in the Presidency, unless the application for that purpose is made within six months after the grant to the Administrator General and the Court is satisfied that there has been no unreasonable delay in making the application, or in transmitting the authority under which the application is made.

19. If any letters of administration granted to the Administrator General in accordance with the provisions of this Act are revoked, the Court may order the costs of obtaining such letters of administration, and the whole or any part of any fees which would otherwise have been payable under this Act, together with the costs of the Administrator General in any proceedings taken to obtain such revocation, to be paid to or retained by the Administrator General out of the estate:

[Act II, 1874, s. 27.]

Cost of obtaining administration, etc., may, on revocation, be ordered to be paid to Administrator General out of assets.

Provided that nothing in this section shall affect the provisions of clause (b) of sub-section 2 of section 12.

[Ibid, s. 24.]

20. If any letters of administration granted to the Administrator General in accordance with the provisions of this Act are revoked, the same shall, so far as regards the Administrator General and all persons acting under his authority in pursuance thereof, be deemed to have been only voidable, except as to any act done by any such Administrator General or other person as aforesaid, after notice of a will or of any other fact which would render such letters void :

After revocation, letters granted to Administrator General to be deemed as to him to have been voidable only.

Provided that no notice of a will or of any other fact which would render any such letters void shall affect the Administrator General or any person acting under his authority in pursuance of such letters unless, within the period of one month from the time of giving such notice, proceedings are commenced to prove the will, or to cause the letters to be revoked, and such proceedings are prosecuted without unreasonable delay.

21. If any letters of administration granted to the Administrator General in accordance with the provisions of this Act are revoked, upon the grant of probate of a will, *or upon the grant of letters of administration with a copy of*

[Act II, 1874, s. 25.]

Payments made by Administrator General prior to revocation.

the will annexed, all payments made or acts done by or under the authority of the Administrator General in pursuance of such letters of administration, prior to the revocation, which would have been valid under any letters of administration lawfully granted to him with a copy of such will annexed, shall be deemed valid notwithstanding such revocation.

(*d*)* *General*.

[Cf. s. 16, ibid.]

Administrator General's petition for grant of letters of administration.

22. Whenever any Administrator General applies for letters of administration in accordance with the provisions of this Act, it shall be sufficient if the petition required to be presented for the grant of such letters states,

(*i*) the time and place of the death of the deceased to the best of the knowledge and belief of the petitioner,

(*ii*) the names and addresses of the surviving next-of-kin of the deceased if known,

(*iii*) the particulars and value of the assets likely to come into the hands of the petitioner.

(iv) particulars of the liabilities of the estate if known.

[Ibid, ss. 29 & 30.]

Probates or letters to be granted to Administrator General by his name of office, *and powers of that officer in cases in which probate or letters of administration have been granted to the Ecclesiastical Registrar.*

23. (*1*) All probates or letters of administration granted to any Administrator General shall be granted to him *by that name*, and all probates or letters of administration heretofore granted to *the Ecclesiastical Registrar, or to the Administrator General of any Presidency* shall authorise the Administrator General of the same Presidency to act as executor or administrator, as the case may be, of the estate to which such probate or letters relate.

(2) All probates and letters of administration granted to the Ecclesiastical Registrar of any of the late Supreme Courts shall have the same effect in all respects as to any act hereafter done or required to be done under this Act as if they had been granted to the Administrator General.

[Ibid, s. 28 A.]

Effect of probate or letters granted to Administrator General.

24. Probate or letters of administration granted by the High Court at any Presidency-town to the Administrator General *of any Presidency* shall have effect over all the *assets* of the deceased throughout *such* Presidency, and shall be conclusive as to the representative title against all debtors of the deceased and all persons holding *such assets*, and shall afford full indemnity to all debtors paying their debts and all persons delivering up such *assets* to such Administrator General:

Provided that the High Court may direct, by its grant, that such probate or letters of administration shall have like effect throughout one or more of the other Presidencies.

Whenever a grant is made by a High Court to the Administrator General with such effect as last aforesaid, the Court shall send to the other High Courts a certificate that such grant has been made, and such certificate shall be filed by the Courts receiving the same.

[Ibid. s. 31.]

Transfer by private executor or administrator of interest under probate or letters.

25. (*1*) Any private executor or administrator may, with the previous consent of the Administrator General of the Presidency in which any of the assets of the estate, in respect of which such executor or administrator has obtained probate or letters of administration, are situate, by an instrument in writing under his hand notified in the official Gazette, transfer the assets of the estate vested in him by virtue of such probate or letters to the Administrator General *by that name or any other sufficient description.*

(*2*) As from the date of such transfer the transferor shall be exempt from all liability as such executor or administrator, as the case may be, except in respect of acts *done before the date of such transfer, and* the Administrator General shall have the rights which he would have had, and be subject to the liabilities to which he would have been subject, if the probate or letters of administration, as the case may be, had been granted to him by *that name* at the date *of such transfer.*

[Act II, 18.. s. 28.]

Distribution of assets.

26. (*1*) When the Administrator General has given the prescribed notice for creditors and others to send in to him their claims against the estate of the deceased, he shall, at the expiration of the time therein named for sending in claims, be at liberty to distribute the assets or any part thereof in discharge of such lawful claims as he has notice of.

(*2*) He shall not be liable for the assets so distributed to any person of whose claim he had not notice at the time of such distribution.

(*3*) No notice of any claim which has been sent in and has been rejected or disallowed in part by the Administrator General shall affect him unless proceedings to enforce such claim are commenced within *one* month after *notice of* the rejection or disallowance of such claim *has been given in the prescribed manner* and *unless such proceedings* are prosecuted without unreasonable delay.

(*4*) Nothing in this section shall prejudice the right of any creditor or other claimant to follow the assets or any part thereof in the hands of the persons who may have received the same respectively.

(*5*) In computing the period of limitation for any suit, appeal or application under the provisions of any law for the time being in force, the period between the date of submission of the claim of a creditor to the Administrator General and the date of the final decision of the Administrator General on such claim shall be excluded.

[Ibid, s.

Appointment of Official Trustee as trustee of assets after completion of administration.

27. (*1*) When the Administrator General has, *so far as may be, discharged all the liabilities of an estate administered by him*, he shall notify the fact in the official Gazette, *and he may, by an instrument in writing, with the consent of the Official Trustee and subject to any rules made by the Government*, appoint the Official Trustee to be the trustee of *any* assets *then remaining in his hands.*

(*2*) Upon such appointment such assets shall vest in the Official Trustee *as if he had been appointed trustee in accordance with the provisions of the Official Trustees Act, 1913,* and *shall* be held by him upon the same trusts as the same were held immediately before such appointment.

28. (*1*) The High Court at the Presidency-town may, on application made to it, give to the Administrator General of the presidency any general or special directions as to any estate in his charge or in regard to the administration of any such estate.

Power for High Court to give directions regarding administration of estate.

(2) Applications under sub-section (*1*) may be made by the Administrator General or any person interested in the *assets or in the due administration thereof.*

29. (*1*) No Administrator General shall be required by any Court to enter into any administration-bond, or to give other security to the Court, on the grant of any letters of administration to him *by that name.*

No security nor oath to be required from Administrator General.

(2) No Administrator General *or Deputy Administrator General* shall be required to verify, otherwise than by his signature, any petition presented by him under the provisions of this Act, and, if the facts stated in any such petition are not within the Administrator General's own personal knowledge, the petition may be subscribed and verified by any person competent to make the verification.

Manner in which petitions to be verified by Administrator General and his Deputy.

(3) *The entry of the Administrator General by that name in the books of a Company shall not constitute notice of a trust, and a Company shall not be entitled to object to enter the name of the Administrator General on its register by reason only that the Administrator General is a corporation, and in dealing with assets the fact that the person dealt with is the Administrator General shall not of itself constitute notice of a trust.*

Entry of Administrator General not to constitute notice of a trust.

30. The Administrator General may, whenever he desires, for the purposes of this Act, to satisfy himself regarding any question of fact, examine upon oath (which he is hereby authorised to administer) any person who is willing to be so examined by him regarding such question.

Power to examine on oath.

(*e*) *Grant of Certificates.*

31. Whenever any person has died leaving assets within any Presidency, and the Administrator General of such Presidency is satisfied that such assets, *excluding any sum of money deposited in a Government Savings Bank, or in any Provident Fund to which the provisions of the Provident Funds Act, 1897, apply, did not* at the date *of death* exceed in the whole one thousand rupees—in value, he may, after the lapse of one month from the death if he thinks fit, or before the lapse of the said month if he is requested so to do by writing under the hand of the executor or the widow or other person entitled to administer the estate of the deceased, grant to any person, claiming otherwise than as a creditor to be *interested in* such assets, *or in the due administration thereof,* a certificate under his hand entitling the claimant to receive the assets therein mentioned *left by* the deceased, *within the Presidency* to a value not exceeding in the whole one thousand rupees:

In what case Administrator General may grant certificate.

Provided that no certificate shall be granted under this section—

(*i*) where probate of the deceased's will or letters of administration of his estate has or have been granted, or

(*ii*) in respect of any sum of money deposited in a Government Savings Bank *or in any Provident Fund to which the provisions of the Provident Funds Act, 1897, apply.* IX of 1897.

32. If, in cases falling within section 31, no person claiming *to be interested* otherwise than as a creditor *in such assets or in the due administration thereof* obtains, within three months of the death of the deceased a certificate from the Administrator General under the same section, *or probate of a will* or letters of administration of the estate of the deceased, and such deceased was not an exempted person, *or was an exempted person who has left assets within the ordinary original civil jurisdiction of the High Court, or within any area notified by the Government in this behalf in the official Gazette,* the Administrator General may administer the estate without letters of administration, in the same manner as if such letters had been granted to him;

[Act II, 1874, s. 37.]

Grant of certificate to creditors *and power to take charge of certain estates.*

and if he neglects or refuses to administer such estate, he shall, upon the application of a creditor grant a certificate *to him* in the same manner as if *he were interested in such assets otherwise than as a creditor,*

and such certificate shall have the same effect as a certificate granted under the provisions of section *31,* and shall be subject to all the provisions of this Act which are applicable to such certificate;

Provided that the Administrator General may, before granting such certificate, if he thinks fit, require the creditor to give reasonable security for the due administration of the estate, of the deceased.

33. The Administrator General shall not be bound to grant any certificate under section 31 or section 32, unless he is satisfied of the title of the claimant and of the value of the assets *left by* the deceased *within the presidency,* either by the oath of the claimant, or by such other evidence as he requires.

[*Ibid*, s. 38.]

Administrator General not bound to grant certificate unless satisfied of claimant's title, etc.

34. The holder of a certificate granted in accordance with the provisions of section 31 or section 32 shall have in respect of the assets specified in such certificate the same powers and duties, and be subject to the same liabilities as he would have had or been subject to if letters of administration had been granted to him:

[*Cf.* s. 39, Act II, 1874.]

Effect of certificate.

Provided that nothing in this section shall be deemed to require any person holding such certificate,

(*a*) to file accounts or inventories of the assets of the deceased before any Court or other authority, or

(*b*) save as provided in section 32 to give any bond for the due administration of the estate.

35. The Administrator General may revoke a certificate granted under the provisions of section 31 or section 32 on any of the following grounds, *namely*:—

[*Cf.* s. 234 Act X, 1865.]

Revocation of certificate.

(*i*) that the certificate was obtained by fraud or misrepresentation made to him,

(*ii*) that the certificate was obtained by means of an untrue allegation of a fact essential in law to justify the grant though such allegation was made in ignorance or inadvertently.

36. (*1*) When a certificate is revoked in accordance with the provisions of section 35, the holder thereof

[*Cf.* s. 263, Act X, 1865.]

Surrender of revoked certificate.

shall, on the requisition of the Administrator General, deliver it up to such Administrator General, but shall not be entitled to the refund of any fee paid thereon.

(2) If such person wilfully and without reasonable cause omits to deliver up the certificate, he shall be punishable with imprisonment which may extend to three months *or with* fine which may extend to one thousand rupees, or with both.

[Act II, 1874, s. 40.]

Administrator General not bound to take out administration on account of assets for which he has granted certificate.

37. The Administrator General shall not be bound to take out letters of administration of the estate of any deceased person on account of the assets in respect of which he grants any certificate, under section 31 or section 32, but he may do so if he revokes such certificate under section 35 or ascertains that the value of the estate exceeded one thousand rupees.

[Ibid, s. 41A.]

Transfer of certain assets from British India to executor or administrator in country of domicile for distribution.

38. Where a person not having his domicile in British India has died leaving assets in *any Presidency* and in the country in which he had his domicile at the time of his death, and proceedings for the administration of his estate with respect to assets in *any such Presidency* have been taken under section 31 or section 32, and there has been a grant of administration in the country of domicile with respect to the assets in that country,

the holder of the certificate granted under section 31 or section 32, or the Administrator General, as the case may be, after having given the prescribed notice for creditors and others to send in to him their claims against the estate of the deceased, and after having discharged, at the expiration of the time therein named, such lawful claims as he has notice of, may, instead of himself distributing any surplus or residue of the deceased's property to persons residing out of British India who are entitled thereto, transfer, with the consent of the executor or administrator, as the case may be, in the country of domicile, the surplus or residue to him for distribution to those persons.

(f) Liability.

[Cf. s. 7 of the Public Trustee Act, 1906.]

Liability *of Government.*

39. (1) The revenues of the Government of India shall be liable to make good all sums required to discharge any liability which the Administrator General, if he were a private administrator, would be personally liable to discharge, except when the liability is one to which neither the Administrator General nor any of his officers has in any way contributed, or which neither he nor any of his officers could, by the exercise of reasonable diligence have averted, and in either of those cases the Administrator General shall not, nor shall the revenues of the Government of India, be subject to any liability.

[Act V, 1902, s. 3 (2).]

(2) Nothing in sub-section (1) shall be deemed to render the Government of India or the Administrator General liable for anything done before the commencement of this Act, by or under the authority of the Administrator General.

[Act II, 1874.

Creditors' suits against Administrator General.

40. (1) If any suit be brought by a creditor against any Administrator General, such creditor shall be liable to pay the costs of the suit unless he proves that not less than one month previous to the institution of the suit he had applied in writing to the Administrator General, stating the amount and other particulars of his claim, and had given such evidence in support thereof as, in the circumstances of the case, the Administrator General was reasonably entitled to require.

(2) If any such suit is decreed in favour of the *creditor*, he shall, nevertheless, *unless he is a secured creditor*, be only entitled to payment out of the assets of the deceased equally and rateably with the other creditors.

Notice of suit not required in certain cases.

41. Nothing in section 80 of the Code of Civil Procedure, 1908, shall apply to any suit against the Administrator General in which no relief is claimed against him personally.

V of 1908.

PART IV.

FEES.

Fees.

42. (1) There shall be charged in respect of the duties of the Administrator General such fees, whether by way of percentage or otherwise, as may be prescribed by the Government:

[Cf. s. 9 (1) and (4), Public Trustee Act, 1906.]

Provided that, in the case of any estate, the administration of which has been committed to the Administrator General before the commencement of this Act, the fees prescribed under this section shall not exceed the fees leviable in respect of such estate under the Administrator General's Act, 1874, as subsequently amended:

II of 1874.

Provided further that, in respect of the duties of the Administrator General under the Regimental Debts Act 1893, the fees prescribed in this section shall be determined in accordance with the provisions of that Act.

55 & 56 Vict., c. 57.

(2) The fees under this section may be at different rates for different estates or classes of estates or for different duties, and shall, *so far as may be*, be *arranged* so as to produce an amount sufficient to discharge the salaries and *all* other expenses incidental to the working of this Act (including such sum as Government may determine to be required to insure the revenues of the Government of India against loss under this Act).

Disposal of fees.

43. (1) Any expenses which might be retained or paid out of any estate in the charge of the Administrator General, if he were a private administrator of such estate, shall be so retained or paid and the fees prescribed under section 42 shall be retained or paid in like manner as and in addition to such expenses.

[Cf. s. 9 (2) and (3) of the Public Trustee Act, 1906, s. 54, Act II, 1874.]

(2) The Administrator General shall transfer and pay to such authority, in such manner and at such time as the Government may prescribe, all fees received by him under this Act, and the same shall be carried to the account and credit of the Government of India.

PART V.

AUDIT OF THE ADMINISTRATOR GENERAL'S ACCOUNTS.

Audit of Administrator General's accounts.

44. The accounts of every Administrator General shall be audited at least once annually, and at any other time if the Government so direct, by the prescribed person and in the prescribed manner.

[Act II, 1874, s. 45.]

45. The auditors shall examine the accounts and forward to the Government a statement thereof in the prescribed form, together with a report thereon and a certificate signed by them showing—

Auditors to examine accounts and report to Government.

[Cf. Ibid, s. 46.]

(a) whether they contain a full and true account of everything which ought to be inserted therein,

(b) whether the books which by any rules made under this Act are directed to be kept by the Administrator General, have been duly and regularly kept, and

(c) whether the assets and securities have been duly kept and invested and deposited in the manner prescribed by this Act, or by any rules made thereunder,

or (as the case may be) that such accounts are deficient, or that the Administrator General has failed to comply with this Act or the rules made thereunder, in such respects as may be specified in such certificate.

[Ibid, s. 47.]

46. (1) *Every auditor shall have the powers of a Civil Court under the Code of Civil Procedure, 1908,*

Power of auditors to summon and examine witnesses, and to call for documents.

V of 1908.

(a) *to summon any person whose presence he thinks necessary to attend him from time to time; and*

(b) *to examine any person on oath to be by him administered; and*

(c) *to issue a commission for the examination on interrogatories or otherwise of any person; and*

(d) *to summon any person to produce any document or thing the production of which appears to be necessary for the purpose of such audit or examination.*

(2) Any person who when summoned refuses, or without reasonable cause, neglects to attend or to produce any document *or thing* or attends and refuses to be sworn, or to be examined, shall be deemed to have committed an offence within the meaning of, and punishable under, section 188 of the Indian Penal Code, and the auditor shall report every case of such refusal or neglect to Government.

XLV of 1860.

[Ibid, s. 48.]

47. The costs of *and incidental to* such audit *and examination shall be determined in accordance with rules made by the Government, and shall be defrayed in the prescribed manner.*

Costs of audit, etc.

PART VI.

MISCELLANEOUS.

[Act V, 1902, s. 7.]

48. The Administrator General may, in addition to, and not in derogation of, any other powers of expenditure lawfully exerciseable by him, incur expenditure—

General powers of administration.

(a) on such acts as may be necessary for the proper care and management of any property belonging to any estate *in his charge*; and

(b) with the sanction of the High Court at the Presidency-town on such religious, charitable and other objects, and on such improvements, as may be reasonable and proper in the case of such property.

49. Any person interested in the administration of any estate, which is *in the charge of* the Administrator General shall, subject to such conditions and restrictions as may be prescribed, be entitled at all reasonable times to inspect the accounts relating to such estate and the reports and certificates of the auditor, and on payment of the prescribed fee, to copies thereof and extracts therefrom.

Power of person beneficially interested to inspect Administrator General's accounts, etc., and take copies.

[Ibid, Act, 1902, s. 13 (2).]

50. (1) The Government shall make rules for carrying into effect the objects of this Act and for regulating the proceedings of the Administrator General.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the accounts to be kept by the Administrator General and the audit and inspection thereof,

(b) the safe custody, deposit and investment of assets and securities which come into the hands of the Administrator General,

(c) the remittance of sums of money in the hands of the Administrator General, in cases in which such remittances are required,

(d) subject to the provisions of this Act, the fees to be paid under this Act, and the collection and accounting for any such fees,

(e) the statements, schedules and other documents to be submitted to the Government or to any other authority by the Administrator General, and the publication of such statements, schedules or other documents,

(f) the realization of the cost of preparing any such statements, schedules or other such documents,

(g) *the manner in which and the person by whom the costs of and incidental to any audit under the provisions of this Act are to be determined and defrayed,*

(h) *the manner in which summonses issued under the provisions of section 46 are to be served and the payment of the expenses of any persons summoned or examined under the provisions of this Act and of any expenditure incidental to such examination, and*

(i) any matter in this Act directed to be prescribed.

(3) All rules made under this Act shall be published in the official Gazette and, on such publication, shall have effect as if enacted in this Act.

51. Whoever, during any examination authorised by this Act, makes upon oath a statement which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

False evidence.

[Act II, 1874, s. 61.]

[Ibid, s. 63.] **52.** All assets in the charge of the Administrator General which have been in his custody for a period of twelve years or upwards *whether before or after the commencement of this Act* without any application for payment thereof having been made and granted by him shall be transferred, in the prescribed manner, to the account and credit of the Government of India :

Assets unclaimed for twelve years to be transferred to Government.

Provided that this *section* shall not authorise the transfer of any such assets as aforesaid, if any suit or proceeding is pending in respect thereof in any Court.

[Act II, 1874, s. 63.] **53.** (*1*) If any claim is hereafter made to any part of the assets transferred to the account and credit of the Government of India under the provisions of this Act, or any Act hereby repealed, and if such claim is established to the satisfaction of the prescribed authority, the Government of India shall pay to the claimant the amount of the principal so transferred to its account and credit or so much thereof as appears to be due to the claimant.

Mode of proceeding by claimant to recover principal money so transferred.

(*2*) If the claim is not established to the satisfaction of the prescribed authority, the claimant may, *without prejudice to his right to take any other proceedings for the recovery of such assets*, apply by petition to the High Court at the Presidency-town against the Secretary of State for India in Council, and such Court, after taking such evidence as it thinks fit, shall make such order in regard to the payment of the whole or any part of the said principal sum as it thinks fit, and such order shall be binding on all parties to the proceeding.

(*3*) The Court may further direct by whom the whole or any part of the cost of each party shall be paid.

[Ibid, s. 61.] **54.** (*1*) Whenever any person, other than an exempted person, dies leaving assets within the limits of the jurisdiction of a District Judge, the District Judge shall report the circumstance without delay to the Administrator General of the Presidency, stating the following particulars so far as they may be known to him :—

District Judge in certain cases to take charge of property of deceased persons, and to report to Administrator General.

(*a*) the amount and nature of the assets,

(*b*) whether or not the deceased left a will and, if so, in whose custody it is,

(*c*) *the names and addresses of the surviving next-of-kin of the deceased,*

and, on the lapse of one month from the date of the death,

(*d*) whether or not any one has applied for probate of the will of the deceased or letters of administration of his estate.

(*2*) The District Judge shall retain the assets under his charge, or appoint an officer under the provisions of section 239 of the Indian Succession Act, 1865, to take and keep possession of the same until the Administrator General has obtained letters of administration, or until some other person has obtained probate or such letters or a certificate from the Administrator General under the provisions of this Act, when the assets shall be delivered over to the *holder of such probate,* letters of administration *or certificate* :

X of 1865.

Provided that the District Judge may, if he thinks fit, sell any assets which are subject to speedy and natural decay, or which for any other sufficient cause he thinks should be sold, and he shall thereupon credit the proceeds of such sale to the estate.

(*3*) The District Judge may cause to be paid out of any assets of which he or such officer has charge, or out of the proceeds of such assets or of any part thereof, such sums as may appear to him to be necessary for all or any of the following purposes, namely :—

(*a*) the payment of the expenses of the funeral of the deceased and of obtaining probate of his will or letters of administration of his estate *or a certificate under this Act,*

(*b*) the payment of wages due for services rendered to the deceased within three months next preceding his death by any labourer, artizan or domestic servant,

(*c*) the relief of the immediate necessities of the family of the deceased, *and*

(*d*) *such acts as may be necessary for the proper care and management of the assets left by the deceased,*

and nothing in section 279, section 280 or section 281 of the Indian Succession Act, 1865, or in any other law for the time being in force with respect to rights of priority of creditors of deceased persons shall be held to affect the validity of any payment so caused to be made.

X of 1865.

[Act II, 1874, s. 66.] **55.** (*1*) Nothing contained in the Indian Succession Act, 1865, or the Indian Companies Act, 1882, shall be taken to supersede or affect the rights, duties and privileges of any Administrator General.

Succession Act and Companies Act not to affect Administrator General, and saving of provisions of Presidency Police Acts as to petty estates.

X of 1865. VI of 1882.

(*2*) Nothing contained in the Indian Succession Act, 1865, or in this Act, shall be deemed to affect, or to have affected, any law for the time being in force relating to the moveable property under two hundred rupees in value of persons dying intestate within any of the Presidency-towns or in the town of Rangoon, which shall be or has been taken charge of by the police for the purpose of safe custody.

X of 1865.

[Ibid, s. 60.] **56.** Any order made under this Act by any Court shall have the same effect as a decree.

Order of Court to be equivalent to decree.

[Act, V, 1902, s. 8.] **57.** Notwithstanding anything in this Act, or in any other law for the time being in force, the Governor General in Council may, by general or special order, direct that, where a subject of a foreign State dies in British India, and it appears that there is no one in British India, other than the Administrator General, entitled to apply to a Court of competent jurisdiction for letters of administration of the estate of the deceased, letters of administration shall, on the application to such Court of any Consular Officer of such foreign State, be granted to such Consular Officer on such terms and conditions as the Court may, subject to any rules made in this behalf by the Governor General in Council by notification in the Gazette of India, think fit to impose.

Provision for administration by Consular Officer in case of death in certain circumstances of foreign subject.

[Act II, 1874, s. 68.]

Division of Presidency into Provinces.

58. (*1*) Notwithstanding anything in the foregoing provisions of this Act, the Governor General in Council may, by notification in the Gazette of India,—

(*a*) remove any of the territories included in *the* presidency *of Bengal* from such presidency, and constitute the same into provinces for the purposes of this Act;

(*b*) *direct that for the purposes of this Act any of the territories of any Native State in India shall be included in any province so constituted* ; *and*

(*c*) appoint any person qualified in accordance with the provisions of sub-section (2) of section 3, or who holds office under Government to be an Administrator General for any such Province to be called the Administrator General of the Province,

and, subject to the provisions of this section, the following consequences shall thereupon ensue, namely :—

(i) the Administrator General of a Province shall by that name have the like rights, powers, privileges and liabilities, and perform the like duties, in the Province as the Administrator General of the Presidency *within which such territories were included* had and performed as Administrator General therein and shall be deemed to be his successor in office :

(ii) the powers and duties of the Government under this Act shall, as regards the Province, be exercised and discharged by the Governor General in Council or by such Local Government as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf ; and the Gazette of the Government exercising and discharging such powers and duties shall be the official Gazette of the Province for the purposes of this Act :

(iii) the powers and duties assigned by the foregoing provisions of this Act to the High Court shall be exercised and discharged in respect of such Province by such Court as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf ; and probate or letters of administration granted to the Administrator General of the Province by the Court so appointed shall have the same effect throughout the Province, or, if the Court so directs, throughout *the Presidencies of Bengal, Bombay and Madras*, or any part thereof, as probate or letters of administration granted to the Administrator General by the High Court at *a Presidency-town* would *or might have* had :

(iv) in the foregoing provisions of this Act the word "Presidency" shall be deemed to include a Province, and the expression "Presidency-town" the place of sitting of the Court appointed by the Governor General in Council under clause (*iii*) of this sub-section :

(v) generally, the provisions of the foregoing sections of this Act with respect to the High Court *at a Presidency-town* and the provisions of those sections or of any other enactment with respect to the Administrator General of *a Presidency* shall, in relation to a Province, be construed, so far as may be, to apply to the Court and Administrator General, respectively, appointed for the Province under this section.

(2) Any proceeding which was commenced before the publication of the notification constituting the Province and, to or in which the Administrator General *of any Presidency within which any of the territories constituted into a Province were situate* was a party or was otherwise concerned, shall be continued as if the notification had not been published.

(3) If, by reason of the constitution of Provinces for the purposes of this Act, it appears to the Governor General in Council that any property vested in *the* Administrator General *of any Presidency* should be vested in *the* Administrator General *of a Province*, he may direct that the property shall be so vested, and thereupon it shall vest in *the* Administrator General *of the Province* as fully and effectually for the purposes of this Act as if *probate or letters of administration had been granted to him originally.*

(4) If in accordance with the provisions of this section territories have been removed from the Presidency of Bengal and constituted a Province for the purposes of this Act, the Governor General in Council may, by notification in the Gazette of India, direct that as regards the Presidency of Bengal *excluding the territories so removed*, the powers and duties of the Government under this Act shall be exercised and discharged by the Local Government of Bengal, *and that the official Gazette shall be the Calcutta Gazette.*

(5) *Upon the rescission of a notification constituting a Province under sub-section (1), the territories comprised therein shall again form part of the Presidency within which they were originally included, the office of Administrator General of the Province shall determine and all properties vested in and all proceedings by or against such Administrator General pending at the date of the rescission shall vest in and be carried on by or against such Administrator General or Administrators General as the Governor General in Council may direct.*

Saving of provisions of Indian Registration Act, 1908.

59. *Nothing in this Act shall be deemed to affect the provisions of the Indian Registration Act, 1908.* XVI of 1908.

Repeals.

60. The enactments specified in the Schedule are hereby repealed to the extent specified in the third column thereof :

Provided that any administration, by or in pursuance of any Act hereby repealed, committed to any Administrator General at the commencement of this Act shall be deemed to be committed to the Administrator General under this Act.

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 60.*)

Number and year.	Short title.	Extent of repeal.
II of 1874 .	The Administrator General's Act, 1874.	So much as has not been repealed.
IX of 1881 .	The Administrator General's Act, 1881.	Ditto.
II of 1890 .	The Probate and Administration Act, 1890.	*So much of the Title and Preamble as relates to the Administrator General's Act, 1874, and* sections 10 to 15.
XII of 1891 .	The Amending Act, 1891.	So much as relates to Act II of 1874.
VII of 1901 .	The Native Christian Administration of Estates Act, 1901.	*In the Preamble the words "to exempt them from . . . are exempted" and* section 4.
V of 1902 .	The Administrators General and Official Trustees Act, 1902.	So far as it relates to Administrators General and Deputy Administrators General.

W. H. VINCENT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the Law constituting the office of Official Trustee was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February, 1913 :—

WE, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the Law constituting the office of Official Trustee was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us, annexed thereto.

PAPERS No. 1.—From Chief Commissioner, Coorg, No. 277-F., dated 30th October, 1912.
From Chief Commissioner, North-West Frontier Province, No. 1521-G., dated 7th November, 1912.
From India Office, London, No. J. & P. 3611, dated 12th November, 1912, and enclosures.
From Chief Commissioner, Baluchistan, No. 3075, dated 13th November, 1912.
From Chief Commissioner, Assam, No. 3149-J., dated 15th November, 1912.
From Chief Commissioner, Central Provinces, No. 2313-V-4—5, dated 23rd November, 1912.
From Government, Punjab, No. 882-Home, dated 25th November, 1912.
From Chief Commissioner, Ajmer-Merwara, No. 1466-C., dated 25th November, 1912, and enclosures.
From Government, United Provinces, No. 125-L., dated 30th November, 1912, and enclosures.
From Government, Bombay, No. 8527, dated 30th November, 1912.
From Government, Burma, No. 34-L.-28, dated 2nd December, 1912.
PAPERS No. 2.—From Government, Bihar and Orissa, No. 435-T., dated 18th December, 1912, and enclosures.
From Government, Bengal, No. 3378-J., dated 26th December, 1912, and enclosure.
PAPERS No. 3.—From Government, United Provinces, No. 49-7-402, dated 8th January, 1913, and enclosures.
PAPER No. 4.—From Registrar, High Court, Calcutta, No. 248, dated 18th January, 1913.
PAPER No. 5.—From Mr. N. R. Mehta, dated 1st February, 1913.
PAPERS No. 6.—From Government, Madras, No. 203-Judl., dated 30th January, 1913, and enclosures.
From Government, Madras, No. 838, dated 22nd May, 1911.

2. We have introduced a new clause (clause 3) into the Bill to make it clear that the High Court at a Presidency-town has jurisdiction for the purposes of this Act over the whole presidency as defined.

3. We have amended clause 7 (clause 6 of the Bill as introduced) so as to empower the Official Trustee to take over trusts for religious purposes and trusts involving the management of business in cases in which the Government by rules authorises him so to do. The amendment follows the provisions of the Public Trustee Act, 1906.

By an amendment of sub-clause (6) of the same clause, we have further provided that the Official Trustee may act as administrator of an estate if he is expressly appointed sole executor and sole trustee under a will.

4. We have made an addition to clause 8 (clause 7 of the Bill as introduced) providing for the manner in which the consent of the Official Trustee is to be recorded in cases in which he is appointed a trustee under that clause.

Similar amendments have been made in clauses 9, 11 and 12.

5. We have amended clause 9 (clause 8 of the Bill as introduced) of the Bill so as to avoid any possibility of conflict with the rights of an executor or administrator under the provisions of the Indian Succession Act, 1865, or the Probate and Administration Act, 1881.

6. We have amended clause 10 (clause 9 of the Bill as introduced) by omitting the sub-clause which authorised the High Court to remove existing trustees and appoint the Official Trustee in their place.

The Act as in force at present contains no provision of this kind, and there is no evidence that any change in the law in this respect is required.

To the same clause we have added a new sub-clause to make it clear that this clause does not affect the provisions of the Trustees' and Mortgagees' Powers Act, 1866, or the Trusts Act of 1882 where those Acts are in force.

7. In clause 12 we have made an addition to provide that any transfer to the Official Trustee under this clause shall be made by an instrument in writing.

8. We have amended clause 22 (clause 21 of the Bill as introduced) so as to provide that the right of inspection conferred by this clause is given in substitution of any rights conferred by the Indian Trusts Act, 1882.

9. Several amendments have been made which are common to this Bill and the Bill to consolidate and amend the law constituting the office of Administrator General, and as the reasons for those amendments have already been explained in the Report on the latter Bill, we have not thought it necessary to repeat them here.

10. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	21st September, 1912.
Fort Saint George Gazette	8th October, 1912.
Bombay Government Gazette	10th October, 1912.
Calcutta Gazette	2nd October, 1912.
United Provinces of Agra and Oudh Government Gazette	28th September, 1912.
Punjab Government Gazette	27th September, 1912.
Burma Gazette	5th October, 1912.
Bihar and Orissa Gazette	2nd October, 1912.
Assam Gazette	2nd October, 1912.
Central Provinces Gazette	28th September, 1912.
Coorg District Gazette	1st October, 1912.
Sind Official Gazette	3rd October, 1912.
North-West Frontier Province Gazette	4th October, 1912.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Tamil	3rd December, 1912.
	Telugu	3rd December, 1912.
	Hindustani	3rd December, 1912.
	Kanarese	3rd December, 1912.
	Malayalam	3rd December, 1912.
Coorg	Kanarese	2nd January, 1913.

11. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

SYED ALI IMAM.

R. H. CRADDOCK.

W. H. VINCENT.

C. VIJIARAGHAVACHARIAR.

IBRAHIM RAHIMTOOLA.

JAI CHAND.

MUHAMMAD ALI MUHMMAD.

S. R. ARTHUR.

J. WALKER.

H. WHEELER.

QUMRUL HUDA.

ALEX. KINNEY.

G. H. B. KENRICK.

The 17th February, 1913.

THE OFFICIAL TRUSTEES BILL, 1912.

CONTENTS.

PART I.

PRELIMINARY.

SECTIONS.

PART II.

THE OFFICE OF OFFICIAL TRUSTEE.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF OFFICIAL TRUSTEE.

PART IV.

FEES.

PART V.

AUDIT.

PART VI.

MISCELLANEOUS.

[AS AMENDED BY SELECT COMMITTEE.]

Words printed in italics indicate amendments suggested by the Select Committee.]

A Bill to consolidate and amend the Law constituting the Office of Official Trustee.

WHEREAS it is expedient to consolidate and amend the law *constituting* the office of the Official Trustee; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title, extent and commencement.

1. (*1*) This Act may be called the Official Trustees Act, 1913.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and *applies also to all British and Indian* subjects of His Majesty *in* the territories of *Native States* in India.

(*3*) It shall come into force on *such date as the Governor General in Council, by notification in the Gazette of India, may direct.*

Interpretation clause.

[Act XVII, 1864, s. 1.]

2. In this Act unless there is anything repugnant in the subject or context,—

(*1*) "Government" means the Governor General in Council, so far as the Act relates to the Presidency of Bengal, and the Local Governments of Madras and Bombay, respectively, so far as the Act relates to those Presidencies:

(*2*) "High Court" means His Majesty's High Courts of Judicature at Fort William in Bengal, Madras and Bombay, respectively, in the exercise of their original civil jurisdiction:

(*3*) "Official Gazette" means, in the case of the Presidency of Bengal, the Gazette of India, in the case of the Presidency of Madras, the Fort St. George Gazette, and in the case of the Presidency of Bombay, the Bombay Government Gazette:

(*4*) "Prescribed" means prescribed by rules under this Act:

(*5*) (*a*) "Presidency of Bengal" includes *the territories for the time being under the government of the Governor of Fort William in Bengal in Council*, the United Provinces of Agra and Oudh, the Provinces of the Punjab, Burma, Bihar and Orissa, the Central Provinces, Assam, the North-West Frontier Province, *the Province of Delhi*, Ajmer and Merwara, the Andaman and Nicobar Islands, and such of the *territories* of *any Native State* as the Governor General in Council may by notification in the Gazette of India direct,

(*b*) "Presidency of Bombay" includes *the territories for the time being under the government of the Governor of Bombay in Council*, the Province of British Baluchistan, and such of the *territories of any Native State* as the Governor General in Council may by notification in the Gazette of India direct,

"Presidency of Madras" includes *the territories for the time being under the government of the Governor of Fort St. George in Council*, the Province of Coorg, and such of the *territories of any Native State* as the Governor General in Council may by notification in the Gazette of India direct.

(*6*) "*Presidency*" *means any of the Presidencies mentioned in clause* (*5*).

Extent of jurisdiction of High Courts.

3. For the purposes of this Act the High Court at a Presidency town shall have jurisdiction throughout the Presidency.

PART II.

THE OFFICE OF OFFICIAL TRUSTEE.

Official Trustees.

[Act XVII, 1864, s. 4.]

4. (*1*) In each of the Presidencies of Bengal, Madras and Bombay, the Government shall appoint an Official Trustee.

(*2*) *No person shall be* appointed to the office of Official Trustee of any of the said Presidencies *who is not*—

(*a*) a *Barrister or*

(*b*) an Advocate, Attorney or Vakil enrolled by a High Court; or

(*c*) a person holding the office of Deputy Administrator General at the commencement of this Act.

(*3*) The said Official Trustees shall be called respectively, the Official Trustee of Bengal, the Official Trustee of Madras and the Official Trustee of Bombay.

Appointment and powers of Deputy Official Trustee.

[Act V, 1902, s. 2 (*1*).]

5. The Government may appoint a Deputy or Deputies to assist the Official Trustee; and any Deputy so appointed shall, subject to the control of the Government and the general or special orders of the Official Trustee, be competent to discharge any of the duties and exercise any of the powers of the Official Trustee, and when discharging such duties or exercising such powers shall have the same privileges and be subject to the same liabilities as the Official Trustee.

Official Trustee to be corporation sole, to have perpetual succession and official seal, and to sue and be sued in his corporate name.

[*Cf.* Public Trustee Act 1906, s. 1.]

6. The Official Trustee shall be a corporation sole by the name of the Official Trustee of the Presidency for which he is appointed and, as such Official Trustee, shall have perpetual succession and an official seal, and may sue and be sued in his corporate name.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF OFFICIAL TRUSTEE.

General powers and duties of Official Trustee.

7. (*1*) Subject to, and in accordance with, the provisions of this Act and the rules made thereunder, the Official Trustee may, if he thinks fit,—

(*a*) act as an ordinary trustee;

(*b*) be appointed trustee by *a* Court *of competent jurisdiction.*

[Ibid, s. 2 (2).] (2) *Save as hereinafter expressly provided, the Official Trustee* shall have the same powers, duties and liabilities and be entitled to the same rights and privileges and be subject to the same control and orders of the Court as *any other* trustee acting in the same capacity.

[Cf. Public Trustee Act, 1906, s. 2(3).] (3) The Official Trustee may decline, either absolutely or except on such conditions as he may impose, to accept any trust.

[Ibid, s. 2 (4).] (4) The Official Trustee shall not accept any trust under *any composition or scheme of arrangement* for the benefit of creditors, nor of any estate known or believed by him to be insolvent.

[Act XVII, 1864, s. 8.] (5) The Official Trustee shall not, *save as provide d by any rules made under this Act,* accept any trust for a religious purpose or any trust which involves the management or carrying on of any business.

(6) The Official Trustee shall not *administer the estate of a deceased person, unless he is expressly appointed sole executor of, and sole trustee under, the will of such person.*

[Ibid, s. 13.] (7) The Official Trustee shall always be sole trustee, and it shall not be lawful to appoint the Official Trustee to be trustee along with any other person.

[Act XVII, 1864, s. 8.] **8.** (1) Any person intending to *create a* trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act may by the instrument creating the trust and with the consent of the Official Trustee, appoint him by that name *or any other sufficient description* to be the trustee of *the* property *subject to such trust*:

Official Trustee may with consent be appointed trustee of settlement by grantor.

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

(2) Upon such appointment the property *subject to the trust* shall vest in such Official Trustee, and shall be held by him upon the trusts declared in such instrument.

[New.] **9.** When the Official Trustee has by that name *or any other sufficient description* been appointed trustee *under* any will, the executor of the will of such testator *or the administrator of his estate* shall, after obtaining probate or letters of administration, notify in the prescribed manner the contents of such will to such Official Trustee; and, if such Official Trustee consents to accept the trust, then *upon the execution by such executor or administrator of an instrument in writing transferring the property subject to the trust to the Official Trustee,* such property shall vest in such Official Trustee, and shall be held by him upon the trusts expressed in the said will:

Appointment of Official Trustee as trustee by will.

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

[Act XVII, 1864, s. 10.] **10.** (1) If any property is subject to a trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act, and there is no trustee within the local limits of the ordinary or extraordinary original civil jurisdiction of the High Court willing or capable to act in the trust, *the High Court may on application make an order* for the appointment of the Official Trustee by that name with his consent to be the trustee of such property.

Power of High Court to appoint Official Trustee to be trustee of property.

(2) Upon such order such property shall vest in the Official Trustee and shall be held by him upon the same trusts as the same was held previously to such order, and the previous trustee or trustees (if any) shall be exempt from liability as trustees of such property save in respect of acts *done before the date of such order.*

(3) *Nothing in this section shall be deemed to affect the provisions of the Trustees' and Mortgagees' Powers Act, 1866, or the Indian Trusts Act, 1882.* [XXVIII of 1866. II of 1882.]

11. (1) If any property is subject to a trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act, and all the trustees or the surviving or continuing trustee or trustees and all persons beneficially interested in the trust are desirous that the Official Trustee shall be appointed in the room of such trustee or trustees, it shall be lawful for such trustee or trustees, by an instrument in writing to appoint the Official Trustee by that name *or any other sufficient description* with his consent to be the trustee of such property:

Power of private trustees to appoint Official Trustee to be trustee of property.

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by him.

(2) Upon such appointment such property shall vest in the Official Trustee and shall be held by him upon the same trusts as the same was held previously to such appointment, *and* the previous trustee or trustees shall be exempt from all liability as trustees of such property save in respect of acts *done before the date of such appointment.*

12. (1) If any infant or lunatic is entitled to any gift, legacy or share of the assets of a deceased person, it shall be lawful for the person by whom such gift is made, or executor or administrator by whom such legacy or share is payable or transferable, or any trustee of such gift, legacy or share, to transfer the same *by an instrument in writing* to the Official Trustee by that name *or any other sufficient description* with his consent: [Act XVII, 1864, s. 32.]

Executor or administrator may pay to Official Trustee legacy, share, etc., of infant or lunatic.

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

(2) Any money or property transferred to the Official Trustee under this section shall *vest in him and shall* be subject to the same provisions as are contained in this Act as to other property vested in such Official Trustee.

13. (1) No Official Trustee shall be required by any Court to enter into any bond or security on his appointment in any capacity under this Act. [Act II, 1874, s. 12.]

Official Trustee not to be required to give bond or security.

(2) No Official Trustee *or Deputy Official Trustee* shall be required to verify otherwise than by his signature any petition presented by him under the provisions of this Act, and if the facts stated in any such petition are not within the Official Trustee's personal knowledge, the petition may be verified and subscribed by any person competent to make the verification.

[Cf. Public Trustee Act, 1906, s. 11 (5).]

Entry of Official Trustee name in the books of a company shall not constitute notice of a trust.

14. The entry of the Official Trustee by that name in the books of a company shall not constitute notice of a trust; and a company shall not be entitled to object to enter the name of the Official Trustee on its register by reason only that the Official Trustee is a corporation; and, in dealing with property, the fact that the person dealt with is the Official Trustee shall not of itself constitute notice of a trust.

[Cf. Public Trustee Act, 1906, s. 7.]

Liability of Government.

15. (*1*) The revenues of the Government of India shall be liable to make good all sums required to discharge any liability which the Official Trustee, if he were a private trustee, would be personally liable to discharge, except when the liability is one to which neither the Official Trustee nor any of his officers has in any way contributed or which neither he nor any of his officers could by the exercise of reasonable diligence have averted, and in either of those cases the Official Trustee shall not, nor shall the revenues of the Government of India, be subject to any liability.

(*2*) Nothing in sub-section (*1*) shall be deemed to render the revenues of the Government of India or any Official Trustee appointed under this Act liable for anything done by or under the authority of any Official Trustee before the commencement of this Act.

V of 1908.

Notice of suit not required in certain cases.

16. Nothing in section 80 of the Code of Civil Procedure, 1908, shall apply to any suit against the Official Trustee in which no relief is claimed against him personally.

PART IV.

FEES.

[Cf. Public Trustee Act, 1906, s. 9]

Fees.

17. (*1*) There shall be charged in respect of the duties of the Official Trustee such fees, whether by way of percentage or otherwise, as the Government may prescribe:

Provided that in the case of a trust accepted by the Official Trustee before the commencement of this Act the fees prescribed under this section shall not exceed the fees leviable in respect of such trust under the Official Trustees Act, 1864, as subsequently amended.

(*2*) The fees under this section may be at different rates for different properties or classes of properties or for different duties, and shall, *so far as may be*, be arranged so as to produce an amount sufficient to discharge the salaries and *all* other expenses incidental to the working of this Act (including such sum as Government may determine to be required to insure the revenues of the Government of India against loss under this Act).

XVII of 1864.

Disposal of fees.

18. (*1*) All expenses which might be retained or paid out of the trust fund, if the Official Trustee were a private trustee, shall be so retained or paid, and any fees leviable under this Act shall be retained or paid in like manner as and in addition to such expenses.

(*2*) The Official Trustee shall transfer and pay to such authority and in such manner and at such times as the Government may prescribe, all fees received by him under this Act, and the same shall be carried to the account and credit of the Government of India.

PART V.

AUDIT.

Auditors to be appointed to examine Official Trustee's accounts, etc., and to report to Government.

[Act XVII, 1864, ss. 23 and 24.]

19. (*1*) The accounts of the Official Trustee shall be audited at least once annually and at any other time if the Government so direct by the prescribed person and in the prescribed manner.

(*2*) The auditor shall examine such accounts, and shall forward to Government a statement thereof in the prescribed form, together with a report thereon and a certificate signed by *him* showing—

(*a*) whether the accounts contain a full and true account of everything which ought to be contained therein, and

(*b*) whether the books, which by any rules made under this Act are directed to be kept by the Official Trustee, have been duly and regularly kept, and

(*c*) whether the trust funds and securities have been duly kept and invested and deposited in the manner prescribed by this Act or any rules made thereunder;

or (as the case may be) that such accounts are deficient, or that the Official Trustee has failed to comply with this Act or the rules made thereunder, in such respects as may be specified in such certificate.

Auditor's power to summon witnesses and to call for documents.

[Act XVII 1864, s. 25.] V of 1908.

20. (*1*) Every auditor shall have *the powers of a Civil Court under the Code of Civil Procedure, 1908,*

(*a*) to summon any person whose presence he may think necessary to attend him from time to time, and

(*b*) to examine any person, on oath to be by him administered, and

(*c*) *to issue a commission for the examination on interrogatories or otherwise of any person; and*

(*d*) to summon any person to produce any document *or thing the production of* which appears to be necessary for the purposes of such *audit or examination.*

(*2*) Any person who, when summoned, refuses, or without reasonable cause neglects to attend or to produce any document *or thing* or attends and refuses to be sworn, or to be examined, shall be deemed to have committed an offence within the meaning of, and punishable under, section 188 of the Indian Penal Code, and the auditor shall report every case of such refusal or neglect to Government.

XLV of 1860.

Costs of audit, etc., how paid.

[Act XVII, 1864, s. 26.]

21. The cost *of and incidental to* every such audit and examination shall be *determined in accordance with rules made by the Government and shall be* defrayed *in the prescribed manner.*

Right of beneficiary to inspection and copies of accounts.

[Public Trustee Act, 1906, s. 13 (3).]

22. Every beneficiary under a trust which is being administered by the Official Trustee shall, subject to such conditions and restrictions as may be prescribed, be entitled, at all reasonable times, to inspect the accounts of such trust, and the report and certificate of the auditor and, on payment of the prescribed fee, to be furnished with copies thereof or extracts therefrom *and nothing in the Indian Trusts Act, 1882, shall affect the provisions of this section.*

II of 1882.

PART VI.

MISCELLANEOUS.

Transfer to Government of accumulations in the hands of Official Trustee.

23. When *any* moneys *payable to a beneficiary under a trust* have *been* in the hands of any Official Trustee *for a period of twelve years or upwards whether before or after the commencement of this Act* in consequence of the Official Trustee having been unable to trace the person entitled to *receive* the same, such moneys shall be transferred *in the prescribed manner* to the account and credit of the Government of India:

Provided that no such moneys shall be so transferred if any suit or proceeding is pending in respect thereof in any Court.

Mode of proceeding by claimant to recover money so transferred.

24. (*1*) If any claim is made to any moneys so transferred and such claim is established to the satisfaction of the prescribed authority, the Government of India shall pay to the claimant the amount in respect of which the claim is established.

(*2*) If such claim is not established to the satisfaction of the prescribed authority, the claimant may, *without prejudice to his right to take any other proceedings for the recovery of such moneys*, apply by petition to the High Court against the Secretary of State for India in Council, and, after taking such evidence as it thinks fit, such Court shall make such order on the petition in regard to the payment of such *moneys* as it thinks fit, and such order shall be binding on all parties to the proceedings.

(*3*) The Court may further direct by whom all or any part of the costs of such proceedings shall be paid.

Power of High Court to make orders in respect of property vested in Official Trustee.

25. The High Court may make such orders as it thinks fit respecting any trust property vested in the Official Trustee, *or* the interest or produce thereof.

[Act XVII, 1864, s. 31.]

Who may apply for order under Act.

26. Any order under this Act may be made, on the application of any person beneficially interested in any trust property or of any trustee thereof.

[Act XVII, 1864, s. 30.]

Order of Court to have effect of a decree.

27. Any order made by a High Court under this Act shall have the same effect as a decree.

[Act V, 1903, s. 7.]

General powers of administration.

28. The Official Trustee may, in addition to and not in derogation of any other powers of expenditure lawfully exercisable by him, incur expenditure—

(*a*) on such acts as may be necessary for the proper care and management of any property belonging to any trust administered by him; and

(*b*) with the sanction of the High Court on such religious, charitable and other objects and on such improvements as may be reasonable and proper in the case of such property.

Transfer of trust property by Official Trustee to original trustee or any other trustee.

29. (*1*) Nothing in this Act shall be deemed to prevent the transfer by the Official Trustee of any property vested in him to—

[Act 1864.]

(*a*) the original trustee (if any); or

(*b*) any other lawfully appointed trustee; or

(*c*) any other person if the Court so directs.

(*2*) Upon such transfer such property shall vest in such trustee, and shall be held by him upon the same trusts as those upon which it was held prior to such transfer, and the Official Trustee shall be exempt from all liability as trustee of such property except in respect of acts *done before such transfer*:

Provided that, in the case of any transfer under this section, the Official Trustee shall be entitled to retain out of the property any fees leviable in accordance with the provisions of this Act.

Rules.

30. (*1*) The Government shall make rules for carrying into effect the objects of this Act and for regulating the proceedings of the Official Trustee in the discharge of his duties.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the accounts to be kept by the Official Trustee and the audit and inspection thereof;

(*b*) the safe custody, and deposit of the funds and securities which come into the hands of the Official Trustee;

(*c*) the remittance of sums of money in the hands of the Official Trustee in cases in which such remittances are required;

(*d*) the statements, schedules and other documents to be submitted by the Official Trustee to Government or to any other authority and the publication of such statements, schedules or other documents;

(*e*) the realization of the cost of preparing any such statements, schedules or other documents;

(*f*) subject to the provisions of this Act, the fees to be paid thereunder and the collection and accounting for any fees so fixed;

(*g*) *the manner in which and the person by whom the costs of and incidental to any audit under the provisions of this Act are to be determined and defrayed;*

(*h*) *the manner in which summonses issued under the provisions of section 20 are to be served and the payment of the expenses of any persons summoned or examined under the provisions of this Act and of any expenditure incidental to such examination;*

(*i*) *the acceptance by the Official Trustee of trusts for religious purposes and trusts which involve the management or carrying on of business; and*

(*j*) any matter in this Act directed to be prescribed.

(*3*) Rules made under the provisions of this section shall be published in the official Gazette, and shall thereupon have effect as if enacted in this Act.

[Act XVII, 1864, s. 34.]

Division of Presidency into Provinces.

31. (*1*) Notwithstanding anything in the foregoing provisions of this Act, the Governor General in Council may, by notification in the Gazette of India,—

(*a*) remove any *of the* territories *included in the* Presidency *of Bengal from such Presidency* and constitute the *same*

into provinces for the purposes of this Act;

(b) *direct that for the purposes of this Act any of the territories of any Native State in India shall be included in any Province so constituted; and*

(c) appoint any person qualified in accordance with the provisions of sub-section (2) of section 4, or who holds office under Government to be an Official Trustee for any such Province, to be called the Official Trustee of the Province,

and *subject to the provisions of this section* the following consequences shall thereupon ensue, namely:—

(i) the Official Trustee of a Province shall by that name have the like rights, powers, privileges and liabilities, and perform the like duties in the Province as the Official Trustee of the Presidency *within which such territories were included* had and performed as Official Trustee therein, and shall be deemed to be his successor in office:

(ii) the powers and duties of the Government under this Act shall, as regards the Province, be exercised and discharged by the Governor General in Council, or by such Local Government as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf; and the Gazette of the Government exercising and discharging such powers and duties shall be the official Gazette of the Province for the purposes of this Act:

(iii) the powers and duties assigned by the foregoing provisions of this Act to the High Court shall be exercised and discharged in respect of such Province by such Court as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf:

(iv) in the foregoing provisions of this Act, the word "Presidency" shall be deemed to include a province; and

(v) generally, the provisions of the foregoing sections with respect to the High Court and the provisions of this Act and of any other enactment for the time being in force with respect to the Official Trustee of *a Presidency* shall, in relation to a Province, be construed so far as may be to apply to the Court and the Official Trustee respectively appointed for the Province under this section.

(2) Any proceeding *which was* commenced before the publication of the notification constituting the province and to or in which the Official Trustee of *any Presidency within which any territories constituted into a Province are situate* was a party or was otherwise concerned shall be continued as if the notification had not been published.

(3) If by reason of the constitution of provinces for the purposes of this Act it appears to the Governor General in Council that any property vested in *the* Official Trustee *of any Presidency* should be vested in *the* Official Trustee *of a Province* he may direct that the property shall be so vested and thereupon it shall vest in *the* Official Trustee *of the Province* as fully and effectually for the purposes of this Act as if it had originally been vested in him under this Act.

(4) If in accordance with the provisions of this section territories have been removed from the Presidency of Bengal and constituted a Province for the purposes of this Act, the Governor General in Council may, by notification in the Gazette of India, direct that as regards the Presidency of Bengal *excluding the territories so removed* the powers and duties of the Government under the Act shall be exercised and discharged by the Local Government of Bengal, *and that the official Gazette shall be the Calcutta Gazette.*

(5) *Upon the rescission of a notification constituting a Province under sub-section (1), the territories comprised therein shall again form part of the Presidency within which they were originally included, the office of Official Trustee for the Province shall determine and all properties vested in and all proceedings by or against such Official Trustee pending at the date of the rescission shall vest in and be carried on by or against such Official Trustee or Official Trustees as the Governor General in Council may direct.*

Saving of provisions of Indian Registration Act, 1908.

32. *Nothing contained in this Act shall be deemed to affect the provisions of the Indian Registration Act, 1908.* XVI of 1908

Repeals.

33. The enactments specified in the Schedule are hereby repealed to the extent specified in the fourth column thereof:

Provided that any property subject to a trust by or in pursuance of any such enactment vested in any Official Trustee at the commencement of this Act shall be deemed to be vested in the Official Trustee under this Act to be held by him upon the same trusts as those upon which such property was held before such commencement.

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 33.*)

Year.	No.	Short title.	Extent of repeal.
1864 ...	XVII	The Official Trustees Act, 1864.	So much as has not already been repealed.
1890 ...	II	The Probate and Administration Act, 1890.	*So much of the title and preamble as relates to the Official Trustees Act, 1864, and* sections 1 to 8.
1902 ...	V	The Administrators General and Official Trustees Act, 1902.	**So far as it refers to the office of Official Trustee, or Deputy Official Trustee.**

W. H. VINCENT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February, 1913 :—

No. 1 of 1913.

A Bill for settling certain properties belonging to Sir Currimbhoy Ebrahim, Baronet, so as to accompany and support the title and dignity of a Baronet lately conferred on him by His Majesty King George V to hold to him and the heirs male of his body lawfully begotten and to be begotten, and for other purposes connected therewith.

WHEREAS by Letters Patent KING GEORGE V by the Grace of God of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas King Defender of the Faith Dated at Westminster the 20th day of July 1911 in the First Year of His Reign and by Warrant under the King's Sign Manual His said Majesty made known that He of His Special Grace certain knowledge and mere motion had erected appointed and created His trusty and well-beloved Sir Currimbhoy Ebrahim of Bombay Knight to the dignity state and degree of a BARONET and him the said Sir Currimbhoy Ebrahim for himself his heirs and successors he did erect appoint and create a Baronet of the United Kingdom of Great Britain and Ireland by the said Letters Patent to hold the said dignity state and degree of Baronet unto him the said Sir Currimbhoy Ebrahim and the heirs male of his body lawfully begotten and to be begotten AND WHEREAS the said Sir Currimbhoy Ebrahim is desirous of settling in perpetuity such property on himself and the heirs male of his body who may succeed to the title of Baronet conferred by the said Letters Patent as shall be adequate to support the dignity of the title conferred on him and them as aforesaid AND WHEREAS the said Sir Currimbhoy Ebrahim is seized of and otherwise well and sufficiently entitled to the hereditaments described in Part I of the First Schedule hereunder written situate in the Island of Bombay and the hereditaments described in Part II of the said First Schedule situate at Poona in the Presidency of Bombay AND WHEREAS the hereditaments particularly described in the Second Schedule hereunder written were respectively by the several leases particularly specified in the Third Schedule hereunder written demised unto the said Sir Currimbhoy Ebrahim his heirs executors administrators and assigns with the appurtenances thereof respectively To Hold the same unto the said Sir Currimbhoy Ebrahim his heirs executors administrators and assigns from the respective days therein respectively mentioned for the respective terms thereby granted subject to the payment of the rents thereby respectively reserved and the performance and observance of the covenants on the part of the Lessee and conditions therein respectively contained AND WHEREAS the said Sir Currimbhoy Ebrahim is desirous of settling the said hereditaments and premises particularly described in the First and Second Schedules hereunder written (all which are assessed to be of the aggregate market value of Rupees (20,00,000) Twenty Lacs UPON the trusts and for the purposes hereinafter declared and contained concerning the same premises AND WHEREAS the said Sir Currimbhoy Ebrahim is desirous that heirs male of his body to whom the said title of Baronet conferred by the said Letters Patent shall descend shall at the time of such descent upon them respectively take and bear the name of "Currimbhoy Ebrahim" in lieu of any other name or names whatever which they respectively may bear at the time of such descent on them respectively AND he is also desirous that the Accountant General, Bombay, the Collector of Bombay, the Chief Presidency Magistrate of Bombay all for the time being and the person in the actual enjoyment of the title of Baronet conferred by the said Letters Patent for the time being shall be the Trustees of the said hereditaments and premises and be likewise the Trustees for carrying into execution the general purposes and powers and provisions of this Act with relation to the said hereditaments and premises AND WHEREAS the said Sir Currimbhoy Ebrahim is desirous of settling the said hereditaments and premises so intended to be settled by him as aforesaid for the purposes of supporting the dignity of the said Baronetcy upon the trusts and for the purposes hereinafter limited and declared concerning the same AND WHEREAS it is expedient that the said trusts should be declared and the said purposes should be effected by an Act of the Council of the Governor General for making laws and regulations. It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Sir Currimbhoy Ebrahim Baronetcy Act, 1913."

Incorporation of Trustees.

2. Arthur Montagu Brigstocke, Esqr., the Accountant General of Bombay, Edward Little Sale, Esqr., the Collector of Bombay, Arthur Henry Southcote Aston, Esqr., the Chief Presidency Magistrate of Bombay and the said Sir Currimbhoy Ebrahim, Baronet and their successors, the Accountant General of Bombay, the Collector of Bombay, the Chief Presidency Magistrate of Bombay, all for the time being and the heir male of the body of the said Sir Currimbhoy Ebrahim to whom the said title and dignity of Baronet conferred by the said Letters Patent shall for the time being descend shall be and they are hereby created a Corporation with perpetual succession and a common seal under the style and title of "The Trustees of the Sir Currimbhoy Ebrahim Baronetcy" and the said Arthur Montagu Brigstocke, Esqr., Edward Little Sale, Esqr., Arthur Henry Southcote Aston, Esqr., and Sir Currimbhoy Ebrahim, Bart. and their said successors (hereinafter styled "the Corporation") shall be and they are hereby constituted as such Corporation the Trustees for executing the trusts powers and purposes of this Act.

Heirs of Sir Currimbhoy Ebrahim to take his name.

3. The heirs male of the body of the said Sir Currimbhoy Ebrahim to whom the said title and dignity shall descend pursuant to the limitations of the Letters Patent whereby the said title and

dignity have been granted shall take upon themselves respectively the names of "Currimbhoy Ebrahim" in lieu and place of any other name or names whatever; and such heirs male severally and successively shall be called by the names of "Currimbhoy Ebrahim" and by these names shall name style and write themselves respectively upon all occasions whatever.

Devolution of interest where beneficiary refuses, neglects or discontinues to use the names "Currimbhoy Ebrahim"

4. In case any person to whom for the time being the said title of Baronet shall have descended shall for the space of one whole year thereafter or being then under age shall for the space of one whole year after he shall attain the age of eighteen years refuse or neglect to use the names of "Currimbhoy Ebrahim" as hereinbefore enacted or in case any such person having so used these names shall for the space of one whole year discontinue to use the said names then in any or either of the said cases the estate or interest in the said hereditaments and premises hereby settled and in the hereditaments and moneys which shall hereafter become vested in the said Corporation by virtue of this Act upon the trusts and for the purposes herein declared and contained, of the person who shall so refuse or neglect to use or having used shall so discontinue to use the said names shall during the remainder of his natural life be suspended and that during any and every such suspension the benefits and trusts hereby created for the heir male of the body of the said Sir Currimbhoy Ebrahim who shall use these names shall devolve on and belong to the heir male of the body of the said Sir Currimbhoy Ebrahim who would have succeeded to the said title of Baronet conferred by the said Letters Patent on the said Sir Currimbhoy Ebrahim in case the heir male of the body of the said Sir Currimbhoy Ebrahim so refusing or neglecting to use or discontinuing to use the said name had departed this life; and if there shall not be at such time any such male heir of the body of the said Sir Currimbhoy Ebrahim then the hereditaments and premises hereby settled as also the hereditaments and moneys which shall hereafter become vested in the said Corporation by virtue of this Act shall be retained by the said Corporation and accumulated for the benefit of the male issue of the said Baronet that may subsequently be born and succeed to the said title and in default of any such male issue the whole of the said property shall devolve upon such person as would be entitled to the same if there had been a total failure of issue male of the said Sir Currimbhoy Ebrahim.

Vesting of settled property and trusts in respect thereof.

5. Immediately upon the passing of this Act by force and virtue thereof the hereditaments and premises particularly described in the first Schedule hereunder written shall be vested in the said Corporation upon the trusts and for the purposes and with and subject to the powers provisions and declarations hereinafter declared and expressed and the hereditaments and premises particularly described in the Second Schedule hereunder written shall be vested in the said Corporation for all the respective residues of the respective terms granted by the said leases respectively to come and unexpired at the date of the passing of this Act upon the trusts and for the purposes and with and subject to the powers provisions and declarations hereinafter declared and expressed that is to say upon trust to permit the said Sir Currimbhoy Ebrahim for and during the term of his natural life and from and immediately after his decease to permit during the respective terms of their natural lives the successive male heirs of the body of the said Sir Currimbhoy Ebrahim who shall succeed to the title of Baronet conferred by the said Letters Patent (if he or they shall so desire) to use and occupy free of rent as their residence the hereditaments and premises particularly described in the Second part of the First Schedule hereunder written and also to use and occupy as his residence free of rent any one of the said hereditaments and premises particularly described in the First part of the First and in the Second Schedules hereunder written and to demise all or any of the remaining hereditaments and premises for any term of years not exceeding seven years to take effect in possession within three months from the date of the lease.

Payment of rates, taxes, etc., by Corporation.

6. Out of the income of the premises particularly described in the First and the Second Schedules hereunder written (other than the premises which shall for the time being be used and occupied as a residence by the said Sir Currimbhoy Ebrahim or the heir male of his body to whom the said title of Baronet conferred by the said Letters Patent shall have descended) the said Corporation shall pay the rents and perform and observe the covenants by the Lessee and conditions by and in the said several indentures of lease reserved and contained and pay all rates taxes assessments dues and duties in respect of the said hereditaments and premises particularly described in the First and Second Schedules hereunder written and all buildings and erections standing thereon respectively and defray the cost of all ordinary repairs required for the purpose of maintaining such buildings in a habitable condition and of insuring the same against fire and all other outgoings of every nature whatsoever.

Raising of the "Sinking Fund" and the "Repairs Fund."

7. The said Corporation shall out of the income referred to in section 6 hereof remaining after making the payments in the same section mentioned form for the purposes hereinafter mentioned two funds to the credit of one of which (hereinafter referred to as the "Sinking Fund") the said Corporation shall carry every six months an amount which shall be equal to 00·61 per cent. calculated on the said sum of Rupees (20,00,000) Twenty Lacs and in the event of other hereditaments being vested in the said Corporation upon the trusts and for the purposes by and in this Act declared and contained under and by virtue of the provisions of section 25 of this Act on the aggregate of the said sum of Rupees (20,00,000) Twenty Lacs and the value of the additional hereditaments so vested and to the credit of the other of which (hereinafter referred to as the "Repairs Fund") the said Corporation shall carry every six months an amount which shall be equal to 3·72 per cent. calculated on a Capital sum of Rupees (2,00,000) Two Lacs until such fund shall amount to the sum of Rupees (2,00,000) Two Lacs.

Payment of the residue of the income to the Baronet for the time being.

8. The residue of the income referred to in section 6 hereof remaining after the payments mentioned in the same section are made and after the several sums are carried to the credit of the said Sinking Fund and the said Repairs Fund respectively as provided in section 7 hereof shall be paid to the said Sir Currimbhoy Ebrahim and the heir male

of his body who shall for the time being have succeeded to and be in the enjoyment of the title of Baronet conferred by the said Letters Patent and shall be of full age for his own absolute use and benefit.

Investment of sums set apart for formation of Funds.

9. The sums which shall from time to time under the provisions of this Act be set aside for the formation respectively of the Sinking Fund and the Repairs Fund (as also the interest of the securities in which the same respectively shall be invested) shall be invested by the said Corporation in or on any stocks funds or other securities of or the principal and interest of which is guaranteed by the Government of the United Kingdom of Great Britain and Ireland or the Government of India and the said Corporation shall be at liberty as often as the same shall be necessary or thought proper by them to alter vary and change such stocks funds and securities for others of the same or like nature.

Devolution of properties mentioned in Schedule II on full amount of Sinking Fund being raised.

10. When and as often as the said Sinking Fund shall amount to the sum of Rs. (20,00,000) Twenty Lacs and in the event of additional hereditaments having been vested in the said Corporation upon the trusts and for the purposes by and in this Act declared and contained under and by virtue of the provisions of section 25 of this Act to the sum which shall be equal to the said sum of Rs. (20,00,000) Twenty Lacs and the value of the additional hereditaments so vested the said Corporation shall by force and virtue of this Act be divested of the hereditaments which shall then be vested in the said Corporation by force and virtue of this Act and such of them as shall be of a freehold tenure shall by force and virtue of this Act become vested absolutely and such of them as are of a leasehold tenure shall become vested for all the residues then unexpired of the several terms for which the same may be demised by the respective leases relating to them for his own use and benefit in the heir male of the body of the said Sir Currimbhoy Ebrahim who shall then have succeeded him in the title of Baronet conferred by the said Letters Patent.

Investment of Sinking Fund.

11. When and as often as the said Sinking Fund shall amount to the said sum of Rs. (20,00,000) Twenty Lacs and in the event of such further hereditaments having been added as mentioned in the last section to the sum which shall represent the aggregate of the said sum of Rs. (20,00,000) Twenty Lacs and the value of such additional hereditaments the said Corporation shall with all convenient despatch invest the same in the purchase of land and hereditaments situate in the Presidency of Bombay of a freehold or of a leasehold tenure provided that in the event of the purchase of premises of a leasehold tenure the leases in respect of such premises shall be renewable in perpetuity reserving a nominal rent and without any onerous conditions and covenants on the part of the Lessee.

Income of Sinking Fund to be added to Fund in certain cases.

12. From and after the time that the capital of the said Sinking Fund shall amount to the said sum of Rs. (20,00,000) Twenty Lacs and in the event mentioned in section 10 hereof to the sum which shall represent the aggregate of the said sum of Rs. (20,00,000) Twenty Lacs and the value of the additional hereditaments so vested as aforesaid the income thereof or of such part thereof as shall not be so invested as aforesaid shall be credited to the said Sinking Fund and invested as directed by section 9 hereof and shall not form part of the capital sum on which the same accrues.

Application of Repairs Fund.

13. The said Repairs Fund shall be applied by and at the discretion of the said Corporation to the extraordinary structural repair of the buildings or building standing upon the said hereditaments and premises particularly described in the First and Second Schedules hereunder written or upon any other the hereditaments which may by virtue and operation of this Act at any time become vested in the said Corporation.

Repairs Fund to be kept up to the sum of Rs. 2,00,000.

14. If and so soon as any part of the said Repairs Fund shall have been applied for any of the purposes mentioned in section 13 hereof the same shall be made up again to the said sum of Rs. 2,00,000 by setting aside and carrying to the credit thereof every six months out of the income of the hereditaments and premises which shall at any such time be vested in the said Corporation by virtue of this Act remaining after making the payments mentioned in section 6 hereof an amount which shall be equal to 3·72 per cent calculated on a Capital sum of Rs. (2,00,000) Two Lacs and also by setting aside and carrying to the credit of such fund the income of the part thereof which shall not have been so applied as directed by section 13 hereof until such fund shall again amount to the said sum of Rs. 2,00,000.

Application of income of Repairs Fund.

15. As often as the said Repairs Fund shall amount to the said sum of Rs. 2,00,000 and so long as the same or any part thereof is not applied to any of the purposes to which it is directed by section 13 hereof to be applied the income thereof shall be applied in defraying the cost of all ordinary repairs which may be required to the hereditaments which may for the time being be vested in the said Corporation by force and virtue of this Act and all outgoings in respect of such premises.

Power of Corporation to sell or exchange the premises described in the Schedules.

16. The said Corporation shall be at liberty to sell the said premises particularly described in the First and Second Schedules hereunder written and also any other hereditaments for the time being vested in them by force and virtue of this Act or any of them with the consent of the person entitled to and in the actual enjoyment of the title of Baronet conferred by the said Letters Patent and with the approval of the Governor of Bombay in Council to be notified by a Resolution of the Government of Bombay published in the Bombay Government Gazette and also with the like consent and approval to exchange them or any of them for other lands and hereditaments in the Presidency of Bombay of a freehold or leasehold tenure and upon any such exchange to give or receive any money for equality of exchange, provided always that the leases if any, in respect of the premises proposed to be taken in exchange are renewable in perpetuity reserving a nominal rent without any

onerous covenants on the part of the lessee and conditions.

17. Any such sale as aforesaid may be made either by public auction or private contract and the said Corporation shall be at liberty to make any stipulations as to title or evidence or commencement of title or otherwise in any conditions of sale or contract for sale or exchange of the hereditaments proposed to be sold or exchanged and may buy in or rescind or vary any contract for sale or exchange.

Powers of Corporation as regards sale or exchange.

18. In the event of a sale of any of the hereditaments for the time being vested in the said Corporation by force and virtue of this Act or an exchange thereof the net sale-proceeds or the moneys received for equality of exchange shall with all convenient despatch be invested in the purchase of lands and hereditaments of a freehold or leasehold tenure in the Presidency of Bombay. Provided always that in the event of the purchase of premises of a leasehold tenure the leases in respect of such premises are renewable in perpetuity reserving a nominal rent without any onerous covenants on the part of the lessees and conditions. Until so invested the same shall be invested in any of the securities mentioned in section 9 hereof and the income hereof shall be applied as directed by sections 6 and 7 hereof.

Investment of sale-proceeds.

19. The lands and hereditaments so to be purchased as directed by section 11 hereof and the lands and hereditaments which may be taken in exchange under the liberty in that behalf reserved to the said Corporation by section 16 hereof or which may be purchased under the liberty in that behalf reserved to the said Corporation by sections 18 and 26 hereof shall from and immediately after the completion of the purchase or exchange vest in the said Corporation upon the trusts and for the purposes by and in this Act declared and contained of and concerning the said hereditaments and premises particularly described in the First and Second Schedules hereunder written or such of them as may then be subsisting and capable of taking effect and subject to the powers provisions and declarations in this Act contained concerning the same in the same manner and to the same effect as if such hereditaments had been expressly vested by this Act in the said Corporation upon the trusts and for the purposes in this Act declared and contained.

Vesting of lands and hereditaments in Corporation.

20. The said Corporation during the minority of any heir male of the body of the said Sir Currimbhoy Ebrahim for the time being entitled to and in the enjoyment of the title of Baronet conferred by the said Letters Patent shall pay and apply for and towards the maintenance education and benefit of such Baronet during his minority so much only of the income of the hereditaments which shall be vested in them for the purposes and upon the trusts by and in this Act declared and contained, which by section 8 hereof is directed to be paid to the heir male of the body of the said Sir Currimbhoy Ebrahim entitled to and in the enjoyment of the title of Baronet conferred by the said Letters Patent who shall be of full age as the said Corporation shall in their discretion think proper and shall from time to time invest the residue thereof upon the securities specified in section 9 hereof and shall upon such Baronet attaining his age of majority pay over assign and transfer to him or as he shall direct and for his absolute benefit such investments and all accumulations thereof and in the event of the death of such Baronet before attaining his age of majority the said Corporation shall stand possessed of such investments and the accumulations thereof upon trust for the heirs of such Baronet absolutely.

Application of income during minority of Baronet.

21. It shall be lawful for the said Sir Currimbhoy Ebrahim and for any heir male of his body on whom the title of Baronet conferred by the said Letters Patent shall from time to time descend of full age and when in the actual enjoyment of the said title and who shall not refuse or neglect or discontinue to use for the period hereinbefore in that behalf mentioned the said names of "Currimbhoy Ebrahim" as hereinbefore enacted either before or after his marriage with any woman or women by any deed or will (but subject and without prejudice to the annuity or annuities if any which shall then be subsisting and payable by virtue of any appointment made under and in pursuance of this present power) to limit and appoint unto any woman or women whom he shall marry for her or their life or lives and for her or their maintenance or jointure or jointures in bar of any legal or customary right to maintenance or any other claim whatsoever, any annuity or annuities not exceeding in all the sum of Rs. 10,000 to commence and take effect immediately after the decease of the Baronet limiting or appointing the same to be issuing and payable out of the said income payable under this Act for his own absolute use and benefit to the heir male of the body of the said Sir Currimbhoy Ebrahim on whom the said title of Baronet conferred by the said Letters Patent shall have descended and who shall be of full age and to be paid and payable by equal half-yearly payments the first of such half-yearly payments to be made on the first half-yearly day after the decease of the Baronet who shall have appointed such annuity; PROVIDED ALWAYS that in case any person on whom such title shall descend shall have refused or neglected to use the said names of "Currimbhoy Ebrahim" or shall discontinue to use such names for a year during his life every such limitation and appointment either previously or afterwards made shall be and become inoperative and invalid and no such annuity thereby created or appointed shall take effect and be payable.

Power of Baronet to appoint jointures in lieu of maintenance and other claims.

22. Provided always that such income as aforesaid shall not at one and the same time be subject to the payment of more than the yearly sum of ₹20,000 for or in respect of any jointure or jointures which shall be made in pursuance of the power hereinbefore contained, so that if by virtue of or under the same power the said income would in case this present provision had not been inserted be charged at any one time with a greater yearly sum for jointures in the whole than the yearly sum of ₹20,000 the yearly sum which shall occasion such excess or such part thereof as shall occasion the same shall during the time of such excess abate and not be payable.

Limit of total amount of such jointures chargeable on income.

23. If any heir male of the body of the said Sir Currimbhoy Ebrahim shall succeed to the title of Baronet conferred by the

Provision for widow of Baronet dying under age.

said Letters Patent while he is still a minor under the age of Eighteen years and shall thereafter die without attaining the age of majority leaving a widow him surviving the said Corporation shall out of the said income during the minority of such widow apply for and towards the maintenance education and benefit of such widow while she continues to be a widow such sum not exceeding R500 per month as the said Corporation in their discretion think proper and shall after such widow shall attain her age of majority and so long as she continues to be a widow pay to her for her own absolute use and benefit the yearly sum of R10,000 payable half-yearly the first of such half-yearly payments to be made on the 1st half-yearly day after she shall attain her age of majority.

Amount payable under section 23 to be deemed a jointure, for purposes of section 22.

24. In estimating for the purposes of section 22 hereof the total amount payable out of the said income for jointure the amount directed to be paid by section 23 hereof shall be deemed to be a jointure settled under section 21 hereof.

Vesting in Corporation of lands and hereditaments other than those described in the Schedules.

25. If at the time when the said Sinking Fund shall first amount to the sum of R(20,00,000) Twenty Lacs (but not afterwards) the heir male of the body of the said Sir Currimbhoy Ebrahim who shall then have succeeded to the said title of Baronet conferred by the said Letters Patent shall be desirous of vesting in the said Corporation other lands and hereditaments upon the trusts and for the purposes herein declared and contained concerning the said hereditaments and premises particularly described in the First and Second Schedules hereunder written and subject to the powers provisions and declarations herein contained and for that purpose and with that intent shall at his own expense vest in the said Corporation such lands hereditaments and premises then the said Corporation may with the previous consent of the Governor of Bombay in Council notified as aforesaid accept such lands hereditaments and premises and the same shall thenceforth be held by the said Corporation upon the same trusts and for the same purposes and subject to the same powers provisions and declarations as are by and in this Act declared and contained with regard to the said hereditaments and premises particularly described in the First and Second Schedules hereunder written or upon such of them as shall then be subsisting and capable of taking effect in the same manner and to the same effect as if such hereditaments had been expressly vested by this Act in the said Corporation upon the trusts and for the purposes in this Act declared and contained. PROVIDED ALWAYS that the total value of the additional premises so vested in the said Corporation shall not exceed R(20,00,000) Twenty Lacs. PROVIDED ALSO that if at such date the person who shall then have succeeded to the said title be a minor under the age of 18 years then he shall be entitled to exercise the liberty hereby reserved at any time before the expiration of one year after he shall have attained his age of majority.

Application of insurance moneys in respect of properties destroyed or damaged by fire.

26. In case any of the hereditaments which shall at any time be vested in the said Corporation shall be destroyed or damaged by fire the moneys received in respect of such insurance shall in case the premises so destroyed or damaged are any of the hereditatments and premises particularly described in the Second Schedule hereunder written or are comprised in any indenture of lease be applied in accordance with the provisions in that behalf contained in the lease by which the same are demised and in case of any other premises be applied either in rebuilding or reinstating the premises so destroyed or damaged by fire or upon the application of the person for the time being entitled to and in the enjoyment of the said title of Baronet and with the consent of the Governor of Bombay in Council notified as aforesaid may be laid out in the purchase of other hereditaments in the Presidency of Bombay of a freehold or of a leasehold tenure provided that the leases in respect of such premises are renewable in perpetuity reserving a nominal rent without any onerous covenants on the part of the lessee and conditions. In the event of such purchase the hereditaments so purchased shall immediately from and after the completion of the purchase thereof vest in the said Corporation upon the trusts and for the purposes by and in this Act declared and contained of and concerning the hereditaments and premises particularly described in the First and Second Schedules hereunder written or such of them as may then be subsisting and capable of taking effect and subject to the powers provisions and declarations in this Act contained concerning the same in the same manner and to the same effect as if such hereditaments had expressly been vested by this Act in the said Corporation upon the trust and for the purposes in this Act declared and contained. Until such insurance moneys shall be so laid out the said Corporation shall invest the same in one or more of the securities specified in section 9 hereof and the income thereof shall be applied as the income of the premises so destroyed or damaged.

Ultimate trust in favour of heir on extinction of Baronetcy.

27. Upon failure and in default of heirs male of the body of the said Sir Currimbhoy Ebrahim to whom the same title of Baronet may descend the said Corporation shall stand possessed of the said hereditaments and premises particularly described in the First Schedule hereunder written and of any other hereditaments of a freehold tenure and of the funds which may then be vested in them by virtue and operation of this Act upon trust for the heirs of the last Baronet absolutely and shall also stand possessed of the said hereditaments and premises particularly described in the Second Schedule hereunder written or such of them as may then be still vested in the said Corporation and any other hereditaments of a leasehold tenure which may then be vested in the said Corporation by virtue of this Act upon trust for the heirs of the last Baronet for all the then residues of the terms granted by the leases by which the same are demised.

Reimbursement of expenses of Corporation

28. It shall be lawful for the said Corporation out of any moneys which shall come to their hands by virtue of the trusts and provisions of this Act to retain and reimburse themselves all costs expenses and damages which they shall or may sustain expend or disburse in or about the execution of the trusts powers and provisions herein contained or in relation thereto.

29. The actual management of the hereditaments for the time being vested in the said Corporation including the collection of rents and carrying out repairs shall be in the hands of the person in the actual enjoyment for the time being of the said title of Baronet conferred by the said Letters Patent being of full age, subject nevertheless to the control and supervision of the said Corporation.

Management of hereditaments vested in Corporation.

30. SAVING ALWAYS to the King's Most Excellent Majesty, his heirs and successors and to all and every other person and persons bodies politic and corporate and his her and their respective heirs executors and administrators and successors and every of them (other than and except the said Sir Currimbhoy Ebrahim his devisees and heirs and assigns) all such estate right title interest claim and demand whatsoever of into out of or upon the said hereditaments and premises particularly described in the First and Second Schedules hereunder written or any part or parts thereof respectively as they every or any of them had before the passing of this Act and would could or might have had held or enjoyed in case this Act had not been passed.

Saving of existing rights.

THE FIRST SCHEDULE.

PART I.

First :—All that piece or parcel of land or ground with the messuage tenement or bungalow standing thereon situate lying and being on the Western side of Pedder Road Cumballa Hill near Mahalaxmi in the Island of Bombay in the Sub-District of the Registrar of Bombay and containing by admeasurement two thousand one hundred and forty-seven square yards or thereabouts be the same little more or less and bounded as follows that is to say on or towards the North by a loose stone Gudya and beyond that the vacant land of Trimbuck Jugonnath on or towards the East by the Government Ground and beyond that by the said Pedder Road on or towards the West and South by a loose stone Gudya and beyond that by the vacant land belonging to Nowroji Jehangir Gamadia registered by the Collector of Land Revenue under Old No. 616 New No 2861 Old Survey No. 81 New Survey Nos. 7075, 7113, 7119 and assessed by the Municipality under Street Nos. 102, 112 Ward No. 3494.

Secondly :—All that piece of Government ground with the messuage or dwelling house standing thereon situate on the East side of Shamjee Hassajee Street now called Samuel Street in the Registration Sub-district of Bombay containing by admeasurement two hundred and eighteen square yards or thereabouts assessed under Ward B No. 1667 and Street Nos. 165—167 and registered in the books of the Collector of Land Revenue under Old No. 1023 and New No. 6751 Old Survey No. 198 and New Survey No. 2788 and bounded on the East by a Sweeper's passage on the West by Shamji Hassaji Street or Samuel Street on the North by the property formerly of Khan Mahomed Habibbhoy but now of Ebrahim Hassam and on the South by the property formerly of Cassum Natha but now of Currimbhoy Ebrahim.

THE FIRST SCHEDULE—*contd.*

PART II.

All that piece or parcel of vacant land or ground situate lying and being in the Civil Lines of Poona in the Registration Sub-District of Haveli containing by admeasurement three acres twenty-eight Gunthas and forty-one square yards being equal to seventeen thousand nine hundred and forty-nine square yards or thereabouts being portion of land registered in the Books of the Collector under Old Survey No. 94 and the New No. 126 and which said land is bounded as follows that is to say on or towards the East partly by the land belonging to K. B. Dastoor Hoshang Jamaspa and partly by the road leading from Bund garden to the City on or towards the West by the land belonging to Narayan bin Raghoji Dhala on or towards the North by the property of Hari Rowji and on or towards the South by the road leading to Record Hall and beyond that by the property of Desai Hari Prasad together with bungalow and buildings standing thereon.

THE SECOND SCHEDULE.

First :—All that piece of land situate on the Wodehouse Road Estate of the Improvement Trust at the junction of the Wodehouse Road and Colaba Causeway on the Esplanade in the City and Island and Sub-Registration District of Bombay which has been computed to contain an area of Three thousand four hundred and seventy-six square yards or thereabouts and which is bounded on the West by Wodehouse Road aforesaid on the East by Colaba Causeway on the North by the junction of the said two roads and on the South by the land known as Plots Nos. 11A and 11C on the said Improvement Trust Estate which said piece of land is known as Plot No. 11B Wodehouse Road And which said premises are assessed by the Collector of Land Revenue under New Survey No. 9561 and are assessed by the Municipality under Ward No. 886 (1-3) Street Nos. 16, 16B Together with the buildings now erected and built thereon and known as Hotel Majestic.

Secondly :—All that piece of Leasehold Land situate on the East side of a New Road on the Esplanade in the City and Island and Sub-Registration District of Bombay which has been computed to contain the total area of one thousand five hundred and seventeen square yards or thereabouts and which is bounded on the North by a passage on the East by vacant land of the Bombay Improvement Trust on the South by Plot No. 6 Wellington Lines and on the West by a New Road and which said piece of land is known as plot No. 7 Wellington Lines and which premises are assessed by the Collector of Land Revenue under part of New Survey Nos. 90562 and 90563 and are assessed by the Municipality under Ward No. 1301 (7) Street No. 3 Together with the buildings and premises erected and built thereon and which premises are known as Meher Mansions.

Thirdly :—All that piece of Land situate on the East side of a New Road on the Esplanade in the City and Island and Sub-Registration District of Bombay which has been computed to contain a total area of one thousand and five hundred square yards or thereabouts and which is bounded on the

THE SECOND SCHEDULE—*concld.*

North by Plot No. 4 Wellington Lines on the East by the land of the Bombay Improvement Trust proposed to be laid out as a central garden on the South by Plot No. 2 Wellington Lines and on the West by the New Road aforesaid which said piece of land is known as Plot No. 3 Wellington Lines and which said premises are assessed by the Collector of Land Revenue under New Survey No. 9562 and are assessed by the Municipality under Ward No. 1301 (3) Street No. 3 B Together with the buildings and premises now erected and built thereon.

Fourthly :—All that piece of Leasehold land situate on the Colaba reclamation in the Lower Colaba Division of A Ward in the City and Island and Sub-Registration District of Bombay which piece of land has been computed to contain a total area of two thousand four hundred and forty-nine square yards or thereabouts be the same more or less and which is bounded on the North-East by Fazal Road on the South-East by a 40 Feet Road and on the South-West by Plots Nos. 5 and 6 belonging to Fazalbhoy Currimbhoy Ebrahim and on the North-West by Cuffe Parade which said piece of land is known as Plots Nos. 6 and 7 on the Colaba Reclamation and which said premises are assessed by the Collector of Land Revenue under New Survey No. 9765 and are assessed by the Municipality under Ward Nos. 120, 225 (11) Street No. 12 J Together with all buildings and premises now erected and built thereon.

Fifthly :—All that piece of land situate on the Colaba Reclamation in the Lower Colaba Division of A Ward in the City and Island and Sub-Registration District of Bombay which piece of land has been computed to contain a total area of 2452 square yards or thereabouts and bounded on the North-East by Plots Nos. 6—7 on the South-East by a 40 Feet Road on the South-West by Khatoo Road and on the North-West by Cuffe Parade which said piece of land is known as Plots Nos. 5—6 on the Colaba Reclamation and which said premises are assessed by the Collector of Land Revenue under New Survey No. 9765 and are assessed by the Municipality under Ward No. 225 (10) Street No. 12 I Together with all buildings and premises now erected and built thereon.

STATEMENT OF OBJECTS AND REASONS.

The object of the Bill is to settle the endowment of the Baronetcy conferred on Sir Currimbhoy Ebrahim of Bombay.

It has been framed generally on the lines of Acts VI of 1893 and XIX of 1911, and has been settled in concert with Sir Currimbhoy Ebrahim's legal advisers and the Government of Bombay.

As, however, the income of the properties proposed to be settled by the Bill may prove inadequate in future for the purpose of maintaining the dignity of the title, clause 25 of the Bill proposes to take power to add to the settlement immoveable property to a limited extent. The power, it should be observed, is made exerciseable only once. Further, the Bill provides that the bulk of the properties for the time being included in the settlement will be periodically set free and replaced by other properties of an equal value.

SYED ALI IMAM.

Dated the 15th February, 1913.

W. H. VINCENT,
Secretary to the Government of India.

The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, WEDNESDAY, FEBRUARY 26, 1913.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 26th February, 1913.

No 25. The Governor General has been pleased, under Rule 23 of the Rules for the conduct of the Legislative Business of the Council of the Governor General, to order the publication in the Gazette of India in English of the following Bill, together with the Statement of Objects and Reasons relating thereto, and the Bill and Statement of Objects and Reasons are accordingly hereby published for general information :—

No. 2 of 1913.

A Bill further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898.

WHEREAS it is expedient further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898; It is hereby enacted as follows :—

XLV of 1860. V of 1898.

Short title.

1. This Act may be called the Indian Criminal Law Amendment Act, 1913.

Amendment of section 40, Indian Penal Code.

2. In section 40 of the Indian Penal Code, after the word and figures "Chapter IV", the word, figure and letter "Chapter VA" shall be inserted.

Insertion of new Chapter in the Indian Penal Code.

3. After Chapter V of the said Code, the following Chapter shall be inserted, namely :-

"CHAPTER VA.

CRIMINAL CONSPIRACY.

Definition of criminal conspiracy.

120A. When two or more persons combine and agree to do or cause to be done—

(1) an illegal act; or

(2) an act which is not illegal by illegal means,

such an agreement is designated a criminal conspiracy :

Provided that no agreement except an agreement to commit an offence shall amount to a criminal conspiracy unless some act besides the agreement is done to effect the object thereof by one or more parties to such agreement.

Explanation.—It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object.

Punishment of criminal conspiracy.

120B. (*1*) Whoever is a party to a criminal conspiracy to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards shall, where no express provision is made in this Code, for the punishment of such a conspiracy, be punished in the same manner as if he had abetted such offence.

(*2*) Whoever is a party to a criminal conspiracy other than a criminal conspiracy to commit an offence punishable as aforesaid, shall be punished with imprisonment of either description for a term not exceeding six months, or with fine or with both."

Amendment of Schedule II of the Code of Criminal Procedure, 189 .

4. In Schedule II of the Code of Criminal Procedure, 1898 after the entries relating to Chapter V, the entries contained in the Schedule hereto annexed shall be inserted.

"CHAPTER VA.

Conspiracy.

1	2	3	4	5	6	7	8
120B.	Criminal conspiracy to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards.	May arrest without warrant if arrest for the offence which is the object of the conspiracy may be made without warrant, but not otherwise	According as a warrant or summons may issue for the offence which is the object of the conspiracy.	According as the offence which is the object of the conspiracy is bailable or not.	Not compoundable.	The same punishment as that provided for the abetment of the offence which is the object of the conspiracy.	The Court by which the offence which is the object of the conspiracy is triable.
	Any other criminal conspiracy.	Shall not arrest without a warrant.	Summons .	Bailable .	Ditto .	Imprisonment of either description for six months and fine or both.	Presidency Magistrate or Magistrate of the first class."

STATEMENT OF OBJECTS AND REASONS.

THE sections of the Indian Penal Code which deal directly with the subject of conspiracy are those contained in Chapter V and section 121A of that Code. Under the latter provision it is an offence to conspire to commit any of the offences punishable by section 121 of the Indian Penal Code, or to conspire to deprive the King of the sovereignty of British India or of any part thereof, or to overawe, by means of criminal force or the show of criminal force, the Government of India or any Local Government, and to constitute a conspiracy under this section it is not necessary that any act or illegal omission should take place in pursuance thereof. Under section 107 abetment includes the engaging with one or more person or persons in any conspiracy for the doing of a thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing. In other words, except in respect of the offences particularized in section 121A, conspiracy *per se* is not an offence under the Indian Penal Code.

On the other hand by the common law of England if two or more persons agree together to do anything contrary to law, or to use unlawful means in the carrying out of an object not otherwise unlawful, the persons who so agree commit the offence of conspiracy. In other words conspiracy in England may be defined as an agreement of two or more persons to do an unlawful act or to do a lawful act by unlawful means, and the parties to such a conspiracy are liable to indictment.

Experience has shown that dangerous conspiracies are entered into in India which have for their object aims other than the commission of the offences specified in section 121A of the Indian Penal Code, and that the existing law is inadequate to deal with modern conditions. The present Bill is designed to assimilate the provisions of the Indian Penal Code to those of the English law with the additional safeguard that in the case of a conspiracy other than a conspiracy to commit an offence some overt act is necessary to bring the conspiracy within the purview of the criminal law. The Bill makes criminal conspiracy a substantive offence, and when such a conspiracy is to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards, and no express provision is made in the Code, provides a punishment of the same nature as that which might be awarded for the abetment of such an offence. In all other cases of criminal conspiracy the punishment contemplated is imprisonment of either description for a term not exceeding six months or with fine or with both.

R. H. CRADDOCK.

The 26th February, 1913.

W. H. VINCENT,

Secretary to the Government of India.

Printed and Published for the GOVERNMENT OF INDIA, *at the* GOVERNMENT CENTRAL PRINTING OFFICE, *Delhi.*

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 1, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 25th February, 1913 :—

WE, the undersigned Members of the Select Committee to which the Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

Papers No. 1 – Endorsement by Department of Commerce and Industry, dated 27th January, 1913, forwarding letter from the Secretary, Karachi Chamber of Commerce, No. 38, dated 18th January, 1913.

2. We have amended clause 6 of the Bill so as to provide that orders under this clause shall only be made by Presidency Magistrates, Sub-divisional Magistrates and Magistrates of the first class; otherwise save for one purely verbal change, the Bill has not been amended.

3. We have considered the question as to whether sub-clause (3) of clause 1 should be amended so as to postpone the date upon which the Act will come into operation, but we do not think that sufficient reasons have been given for any amendment in the Bill in this respect.

4. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	30th November, 1912.
Fort Saint George Gazette	10th December, 1912.
Bombay Government Gazette	5th December, 1912.
Calcutta Gazette	18th December, 1912.
United Provinces of Agra and Oudh Government Gazette	14th December, 1912.
Punjab Government Gazette	18th December, 1912.
Burma Gazette	21st December, 1912.
Bihar and Orissa Gazette	18th December, 1912.
Central Provinces Gazette	14th December, 1912.
Coorg District Gazette	2nd January, 1913.
Assam Gazette	18th December, 1912.
North-West Frontier Province Gazette	13th December, 1912.

5. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

SYED ALI IMAM.
W. H. CLARK.
A. M. MONTEATH.
G. M. CHITNAVIS.
S. R. ARTHUR.
R. C. C. CARR.
C. P. LUKIS.
J. WALKER.
R. E. ENTHOVEN.
SITA NATH ROY.
SRI RAM

The 24th February, 1913.

[AS AMENDED BY SELECT COMMITTEE.]

[Words printed in italics indicate amendments suggested by the Select Committee.]

A Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus.

WHEREAS it is expedient to prohibit the importation, manufacture and sale of matches made with white phosphorus; It is hereby enacted as follows:—

Short title, extent and commencement.

1. (*1*) This Act may be called the White Phosphorus Matches Prohibition Act, 191*3*.

(*2*) It extends to the whole of British India; and

(*3*) It shall come into force on the first day of July, 1913, with the exception of section 6, which shall come into force on the first day of July, 1914.

Definition.

2. In this Act, "white phosphorus" means the substance commonly known as white or yellow phosphorus.

Prohibition of importation by addition to section 18, Act VIII of 1878.

VIII of 1878.

3. To section 18 of the Sea Customs Act, 1878, the following clause shall be added, namely:—

"(*g*) matches made with white phosphorus."

Prohibition of use of white phosphorus in manufacture of matches.

4. (*1*) No person shall use white phosphorus in the manufacture of matches.

(*2*) Any person who uses, or permits the use by any person under his control of, white phosphorus in the manufacture of matches, shall be punishable with fine which may extend to two hundred rupees.

Power of Inspector of Factories to take samples of material used in manufacture.

XII of 1911.

5. (*1*) Every person who manufactures matches shall allow an Inspector of Factories appointed under the Indian Factories Act, 1911, at any time to take for analysis sufficient samples of any material in use, or mixed for use, in such manufacture:

Provided that any such person may, at the time the sample is taken, and on providing the necessary appliances, require the Inspector to divide the sample so taken into two parts, and to mark, seal and deliver to him one part.

(*2*) Any person who refuses to permit any such Inspector of Factories as aforesaid to take a sample, in accordance with the provisions of sub-section (*1*), shall be punishable with fine which may extend to two hundred rupees.

Prohibition of sale.

6. (*1*) No person shall sell, or offer or expose for sale, or have in his possession for the purposes of sale, any matches made with white phosphorus.

(*2*) Any person who contravenes the provisions of sub-section (*1*) may, on complaint to a *Presidency* Magistrate, *Subdivisional Magistrate or Magistrate of the first class*, be ordered to forfeit any such matches in his possession, and any matches so forfeited shall be destroyed or otherwise dealt with as the Magistrate may direct.

W. H. VINCENT,

Secretary to the Government of India.

V A 2

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to declare the rights of mussalmans to make settlements of property by way of "wakf" in favour of their families, children and descendants was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 25th February, 1913 :—

WE, the undersigned Members of the Select Committee to which the Bill to declare the rights of Mussalmans to make settlements of property by way of *wakf* in favour of their families, children and descendants was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. We have restricted the provisions of the Bill so as to confine it to a measure specifically declaring the rights of Mussalmans to create *wakfs* of the character referred to in clause 3.

PAPERS No. 1.—Endorsement by Home Department, dated 7th April, 1911, and enclosure.
PAPERS No. 2.—Endorsement by Assistant Private Secretary to Viceroy, dated 18th April, 1911; Endorsement by Home Department, dated 25th April, 1911, and telegram from Kazi Shokat Husain, Moradabad, dated 18th April, 1911.
PAPERS No. 3.—From Mohammad Nizamuddin Hasan, Lucknow, dated 24th May, 1911, and enclosure.
PAPER No. 4.—From Chief Commissioner, Coorg, No. 1678, dated 4th July, 1911.
PAPERS No. 5.—From Chief Commissioner and Agent to Governor General, North-West Frontier Province, No. 157-C., dated 14th July, 1911, and enclosures.
PAPER No. 6.—From Registrar, High Court, Calcutta, No. 2726, dated 3rd August, 1911.
PAPERS No. 7.—From Government, Burma, No. 321-L.—10, dated 21st August, 1911, and enclosures.
PAPERS No. 8.—From Agent, Governor General, and Chief Commissioner, Baluchistan, No. 391-R., dated 28th August, 1911, and enclosure.
PAPERS No. 9.—From Chief Commissioner, Central Provinces, No. 1527—V-4-4, dated 7th September, 1911, and enclosures.
PAPER No. 10.—Comments by Mr. Muhammad Ishfak, Vakil, High Court, Calcutta, dated 12th July, 1911.
PAPERS No. 11.—From Government, Bengal, No. 1287-T. R., dated 7th September, 1911, and enclosures.
PAPERS No. 12.—From Government, Bombay, No. 8587, dated 14th September, 1911, and enclosures.
PAPERS No. 13.—From Government, Punjab, No. 687 (Home-Judicial), dated 15th September, 1911, and enclosures.
PAPERS No. 14.—From Chief Commissioner, Ajmer-Merwara, No. 1114, dated 3rd October, 1911, and enclosures.
PAPERS No. 15.—From Government, Eastern Bengal and Assam, No. 510-J. T. L., dated 10th September, 1911, and enclosures.
PAPERS No. 16.—From Government, United Provinces, No. 1158, dated 30th August, 1911, and enclosures.
PAPERS No. 17.—From Government, Madras, No. 1653, dated 28th October, 1911, and enclosures.
PAPERS No. 18.—From General Secretary, Anjuman-i-Islam, Hoshiarpur, dated 12th October, 1911, and others.
PAPER No. 19.—From Honorary Secretary, All-India Muslim League, No. 6007, dated 11th November, 1911.
PAPER No. 20.—From President, Moslem Brotherhood of Progress, London, dated 29th November, 1911.
PAPERS No. 21.—From Honorary Secretary, All-India Muslim League, Lucknow, dated 2nd May, 1912, and enclosure.
PAPERS No. 22.—From Secretary, Anjuman-i-Zeal Islam, Bombay, dated May, 1912, and enclosure.

3. The clauses which deal with the manner in which *wakfs* may be created and with the registration of deeds creating *wakfs* have been omitted as they make important changes in the personal law governing Mussalmans, and the avowed object of the Bill is not to make any change in this law but to restore it to the position which it is believed by many competent authorities to have occupied prior to the decisions of the Privy Council referred to in the Statement of Objects and Reasons.

4. The omission of these clauses has made it possible to omit many of the definitions and to shorten the Bill considerably.

5. We have added a clause to make it clear that no *wakf* is to be deemed to be invalid merely because the ultimate dedication to the poor or other charitable object of a permanent nature is postponed until after the extinction of the family of the person creating the *wakf*.

6. We have further provided that nothing in the Bill shall affect any sectarian or local custom or usage.

7. The publication ordered by the Council has been made as follows :—

In English.

Gazette.	*Date.*
Gazette of India	18th March, 1911.
Fort Saint George Gazette	28th March, 1911.
Bombay Government Gazette	30th March, 1911.
Calcutta Gazette	23rd March, 1911.
United Provinces of Agra and Oudh Government Gazette	25th March, 1911.
Punjab Government Gazette	31st March, 1911.
Burma Gazette	1st April, 1911.
Eastern Bengal and Assam Gazette	29th March, 1911.
Central Provinces Gazette	25th March, 1911.
Coorg District Gazette	1st April, 1911.
Sind Official Gazette	30th March, 1911.

In the Vernaculars.

Province.	*Language.*	*Date.*
Madras	Hindustani	2nd May, 1911.
Bombay	Marathi	8th June, 1911.
	Gujrati	8th June, 1911.
	Kanarese	8th June, 1911.
Bengal	Bengali	16th May, 1911.
	Hindi	2nd May, 1911.
	Uriya	15th June, 1911.
United Provinces of Agra and Oudh	Urdu	1st May, 1911.
Punjab	Urdu	30th June, 1911.
Eastern Bengal and Assam	Bengali	27th May, 1911.
Central Provinces	Hindi	15th July, 1911.
Sindh	Sindhi	20th July, 1911.

8. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

SYED ALI IMAM.
R. H. CRADDOCK.
H. WHEELER.
R. C. C. CARR.
H. L. EALES.
A. L. SAUNDERS.
W. H. VINCENT.
* IBRAHIM RAHIMTOOLA.
A. K. ABU AHMAD KHAN GHUZNAVI.
S. QUMRUL HUDA.
FUZULBHOY CURRIMBHOY EBRAHIM.
S. R. ARTHUR.
M. A. JINNAH.

The 24th February, 1913.

* I do not wish to raise any objection to the Bill as it now stands on the distinct assurance that it does not make any change in the Mussalman Law of wakfs, but merely restores it to the position which it occupied prior to the recent decisions of the Privy Council. In my opinion a declaratory form would have been preferable.

IBRAHIM RAHIMTOOLA.

[BILL AS AMENDED BY THE SELECT COMMITTEE.]

A Bill to declare the rights of Mussalmans to make settlements of property by way of "wakf" in favour of their families, children and descendants.

WHEREAS doubts have arisen regarding the validity of wakfs created by persons professing the Mussalman faith in favour of themselves, their families, children and descendants and ultimately for the benefit of the poor or for other religious, pious or charitable purposes; and whereas it is expedient to remove such doubts; It is hereby enacted as follows :—

Short title and extent.

1. (*1*) This Act may be called the Mussalman Wakf Validating Act, 1913,

(*2*) It extends to the whole of British India.

Definitions.

2. In this Act unless there is anything repugnant in the subject or context,

(*1*) "Wakf" means the permanent dedication by a person professing the Mussalman faith of any property for any purpose recognized by the Mussalman law as religious, pious or charitable.

(*2*) "Hanafi Mussalman" means a follower of the Mussalman faith who conforms to the tenets and doctrines of the Hanafi school of Mussalman law.

Power of Mussalmans to create certain wakfs.

3. It shall be lawful for any person professing the Mussalman faith to create a wakf which in all other respects is in accordance with the provisions of Mussalman law, for the following among other purposes :—

(*a*) for the maintenance and support wholly or partially of his family, children or descendants, and

(*b*) where the person creating a wakf is a Hanafi Mussalman, also for his own maintenance and support during his lifetime or for the payment of his debts out of the rents and profits of the property dedicated :

Provided that the ultimate benefit is in such cases expressly or impliedly reserved for the poor or for any other purpose recognised by the Mussalman law as a religious, pious or charitable purpose of a permanent character.

Wakfs not to be invalid by reason of remoteness of benefit to poor, etc.

4. No such wakf shall be deemed to be invalid merely because the benefit reserved therein for the poor or other religious, pious or charitable purpose of a permanent nature is postponed until after the extinction of the family, children or descendants of the person creating the wakf.

Saving of local and sectarian custom.

5. Nothing in this Act shall affect any custom or usage, whether local or prevalent, among Mussalmans of any particular class or sect.

W. H. VINCENT,

Secretary to the Government of India.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 26th February, 1913.

No. 25.—The Governor General has been pleased, under Rule 23 of the Rules for the conduct of the Legislative Business of the Council of the Governor General, to order the publication in the Gazette of India in English of the following Bill, together with the Statement of Objects and Reasons relating thereto, and the Bill and Statement of Objects and Reasons are accordingly hereby published for general information:—

No. 2 OF 1913.

A Bill further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898.

XLV of 1860. V of 1898.

WHEREAS it is expedient further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Criminal Law Amendment Act, 1913.

Amendment of section 40, Indian Penal Code.

2. In section 40 of the Indian Penal Code, after the word and figures "Chapter IV", the word, figure and letter "Chapter VA" shall be inserted.

Insertion of new Chapter in the Indian Penal Code.

3. After Chapter V of the said Code, the following Chapter shall be inserted, namely:—

"CHAPTER VA.

CRIMINAL CONSPIRACY.

Definition of criminal conspiracy.

120A. When two or more persons combine and agree to do or cause to be done—

(1) an illegal act; or

(2) an act which is not illegal by illegal means, such an agreement is designated a criminal conspiracy:

Provided that no agreement except an agreement to commit an offence shall amount to a criminal conspiracy unless some act besides the agreement is done to effect the object thereof by one or more parties to such agreement.

Explanation.—It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object.

Punishment of criminal conspiracy.

120B. (1) Whoever is a party to a criminal conspiracy to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards shall, where no express provision is made in this Code, for the punishment of such a conspiracy, be punished in the same manner as if he had abetted such offence.

(2) Whoever is a party to a criminal conspiracy other than a criminal conspiracy to commit an offence punishable as aforesaid, shall be punished with imprisonment of either description for a term not exceeding six months, or with fine or with both."

Amendment of Schedule II of the Code of Criminal Procedure, 1898.

4. In Schedule II of the Code of Criminal Procedure, 1898 after the entries relating to Chapter V, the entries contained in the Schedule hereto annexed shall be inserted.

"CHAPTER VA.

Conspiracy.

1	2	3	4	5	6	7	8
120B.	Criminal conspiracy to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards.	May arrest without warrant if arrest for the offence which is the object of the conspiracy may be made without warrant, but not otherwise.	According as a warrant or summons may issue for the offence which is the object of the conspiracy.	According as the offence which is the object of the conspiracy is bailable or not.	Not compoundable.	The same punishment as that provided for the abetment of the offence which is the object of the conspiracy.	The Court by which the offence which is the object of the conspiracy is triable.
	Any other criminal conspiracy.	Shall not arrest without a warrant	Summons .	Bailable .	Ditto .	Imprisonment of either description for six months and fine or both.	Presidency Magistrate or Magistrate of the first class."

STATEMENT OF OBJECTS AND REASONS.

THE sections of the Indian Penal Code which deal directly with the subject of conspiracy are those contained in Chapter V and section 121A of that Code. Under the latter provision it is an offence to conspire to commit any of the offences punishable by section 121 of the Indian Penal Code, or to conspire to deprive the King of the sovereignty of British India or of any part thereof, or to overawe, by means of criminal force or the show of criminal force, the Government of India or any Local Government, and to constitute a conspiracy under this section it is not necessary that any act or illegal omission should take place in pursuance thereof. Under section 107 abetment includes the engaging with one or more person or persons in any conspiracy for the doing of a thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing. In other words, except in respect of the offences particularized in section 121A, conspiracy *per se* is not an offence under the Indian Penal Code.

On the other hand by the common law of England if two or more persons agree together to do anything contrary to law, or to use unlawful means in the carrying out of an object not otherwise unlawful, the persons who so agree commit the offence of conspiracy. In other words conspiracy in England may be defined as an agreement of two or more persons to do an unlawful act or to do a lawful act by unlawful means, and the parties to such a conspiracy are liable to indictment.

Experience has shown that dangerous conspiracies are entered into in India which have for their object aims other than the commission of the offences specified in section 121A of the Indian Penal Code, and that the existing law is inadequate to deal with modern conditions. The present Bill is designed to assimilate the provisions of the Indian Penal Code to those of the English law with the additional safeguard that in the case of a conspiracy other than a conspiracy to commit an offence some overt act is necessary to bring the conspiracy within the purview of the criminal law. The Bill makes criminal conspiracy a substantive offence, and when such a conspiracy is to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards, and no express provision is made in the Code, provides a punishment of the same nature as that which might be awarded for the abetment of such an offence. In all other cases of criminal conspiracy the punishment contemplated is imprisonment of either description for a term not exceeding six months or with fine or with both.

R. H. CRADDOCK.

The 26th February, 1913.

W. H. VINCENT,

Secretary to the Government of India.

17TH FEBRUARY, 1913.] [*Mr. Ghuznavi; Malik Umar Hayat Khan; Mr. Syed Ali Imam.*]

As regards the elaborate provisions relating to the registration of *wakfnama*, I feel that a great deal of it may be omitted with advantage. The enormous powers that are proposed to be given to the officers registering the deed are, to my mind, absolutely unsafe and injudicious. The power to consider whether a *wakfnama* has been duly drawn up in terms of this measure should be vested in the hands of a judiciary. The provisions for safeguarding the interests of the creditors should also be revised carefully, and care should be taken that the perpetration of frauds of the kind may not be possible.

"There are many points in this Bill to which I should like to refer, and to which I should like to draw the attention of my Hon'ble friend, but as the Bill is about to be referred to a Select Committee in which my friend has given me a place, I propose to refer to them when it comes up for consideration before it, and I therefore do not wish to take up the time of the Council any further. But there is one matter which, with your permission, Sir, I should like to mention before I have done. Property is either lawful or unlawful. No Mussalman, as I understand our laws, can make a *wakf* of any description of unlawful property. In clause 2, sub-section (7) the words 'moveable property' are made to include stocks, shares, securities, etc., which necessarily also include interests or may include lands acquired by money accrued from interests which is not lawful. Under the circumstances, I would urge upon my friend to consider the advisability of excluding these from the scope of this Bill. Finally, I should like to call the attention of my friend to the necessity of making a provision in his Bill for the validity of *wakfs* already created and existing. I would suggest that *wakfs* of immoveable property which fulfil the requirements of the proposed legislation should be recognised as valid."

The Hon'ble Malik Umar Hayat Khan:—"Sir, this is too early a stage to make any remarks on the Bill. As I represent the Muhammadans of the Punjab, who predominate in the province, I will be accused of keeping silent, when a measure for the benefit of the Muhammadans is in the process of going to the Select Committee. Though I have gone through the whole correspondence on this Bill, yet I may have to wait till I ask the opinion of the Punjab Muhammadans further, as I do not want to commit myself before then. Personally I am in accord with the principle of the Bill. If all the *aulad*, that is, the children in the true sense of the word were treated in every way according to the division of property laid down by Holy Koran, I think then no Muhammadan could differ on the subject. This law came to us thirteen hundred years ago, and has since then continued unaltered. There may be misapprehensions to the effect that it is now brought forward against the present money-lender, but there was no money-lender of the present type at the time, as interest was not allowed, as well as underhandedness of the opposing parties. If any transaction was carried on by both the parties, it was governed by the same law which was devised to safeguard the interests of both who belonged to the same country and same nation. I hope from this it will be seen that there is not much to be feared in this direction. I have not gone into the details of the question purposely as I want to reserve my opinion till I get further directions from the Punjab Muhammadans whom I represent. This Bill will be sifted in the Select Committee which will provide for all the safeguards necessary. I hope there will be no difficulty or opposition in its reaching that stage."

The Hon'ble Mr. Syed Ali Imam:—"In supporting the motion that the Wakf Bill be referred to Select Committee I wish, with your permission, Sir, to explain to the Council what the attitude of the Government of India is towards this legislative measure. We have known for long that the Muhammadans of India as a community have held strong views on the Privy Council decisions which this Bill is intended to overcome. Representations in various forms have reached us clearly indicating that Muhammadan opinion in this country has been gathering in volume and strength against what it considers to have been an innovation on Islamic jurisprudence. Opinions of Muhammadan lawyers of considerable repute have mostly ranged themselves on the side of the popular view. The Right Hon'ble Mr. Amir Ali and Dr. Abdul Majid in England,

[*Mr. Syed Ali Imam.*] [17TH FEBRUARY, 1913.]

Shamsul-Ulama Md. Yusuf of Calcutta, the well known savant Shamsul-Ulama Shibli Nu'mani of Lucknow and many others of much learning in Islamic jurisprudence do not accept, I put it most deferentially, the correctness of the case-law as it stands at present on the basis of the decisions in question. Apart from individuals of such distinction, public bodies and institutions, like the Moslem League and various others have pronounced strongly in favour of restoring the Muhammadan law in this country to the position which, in their opinion, it occupied before these decisions were given. Then, again, an examination of the texts and authorities largely relied upon by Muhammadans all over the world seems to favour the view that the cry raised against a narrow interpretation of the law of *wakf* is not without justification. These authorities obviously support the contention that the doctrine dealing with the creation of a *wakf* in favour of one's own family or descendants forms an integral portion of the Muhammadan law, and that *wakf* as a family settlement is recognised by all the schools of that law. There appears to be agreement in the principle with some variations as to the mode of creating such trusts. In fact Muhammadan jurists of eminence have not only recognised the validity of such a settlement, but also its merit as an act of grace in the eyes of God from which sanction to the creation of such a *wakf* has been deduced. A reference in the original of such high authority as the Fatawa Alamgiri, Raddul Mukhtar and Hedaya will leave no room to doubt that the principle of the Bill before the Council as contained in its clause 3 is based on a correct juridical notion of the Mussalmans. In short, the practice which the Bill is intended to validate is, to the best of my information, not only commonly in vogue in Turkey, Egypt, portions of Africa and Persia, but has also received State recognition in those countries whose law Courts accept the question as a settled principle of Muhammadan jurisprudence. Since the introduction of the Bill by Mr. Jinnah, it has been before the country and been favourably received by Muhammadans so far as its main principle goes. I may congratulate the Hon'ble Member on the large consensus of opinion that is in favour of the main principle of his Bill. It may be that *wakf-alal-aulad* is repugnant to the critical sense of the modern lawyer as an encouragement to the creation of perpetuities, but if we are to allow the Muhammadans in this country the enjoyment of their personal law, their liberation from the restraints imposed by the decisions of the Privy Council is a measure which the Government of India is not disposed to oppose. In the circumstances, we are willing to give our support to a short declaratory Act validating *wakfs* of the character and under the conditions contained in clause 3 of the Bill which also safeguards the position of the Mussalmans of the Hanafi sect in the matter of creating a *wakf*.

"As regards the rest of the clauses of the Bill I confess that I consider them not only unnecessary but open to objection. Clause 4, for instance, imposes certain obligations which in some cases may be considered as unreasonable restrictions on the powers of a Muhammadan to create a *wakf*. Under the existing law it is not necessary to execute a deed or register it for certain forms of *wakf* by a Muhammadan. The dedication of a prayer carpet to a mosque or a pair of silver lamps to a shrine will be invalid if the provisions of clause 4 are not complied with; but this will clearly be an encroachment on the Muhammadan law which may be considered hardly justifiable. Similarly, these clauses of the Bill are unnecessarily restrictive and cumbrous. The principal reason why the Hon'ble Member has embodied them in his Bill is to prevent fraud on creditors, but one may be permitted to urge that the question of registration and the matter of the fraud on creditors are sufficiently protected by the existing law. There is also safety in the very clear provision of the Muhammadan law itself as regards *wakfs* that are fraudulent. The Fatawa Alamgiri on the authority of Nahrul Faek has laid it down beyond any cavil that a *wakf* with a view to defeat or delay creditors will be avoided to the extent of the debt existing at the time of the creation of the endowment, provided there is no other property to satisfy the debt in question. The same principle is emphasised by the Raddul Mukhtar and other authorities. Then, again, some of the very weighty and

SUPPLEMENT TO

The Gazette of India.

No. 9.} DELHI, SATURDAY, MARCH 1, 1913.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE

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No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 27th February 1913, based on the Indian Daily Weather Reports of the period.

1. Weather was disturbed in northern India during the greater part of the week, and precipitation occurred in all parts of that area except in Gujarat and Rajputana south of Bikaner. There were also a few showers in the Central Provinces, but the weather was dry throughout Central India.

2. *Burma.*—No rain fell except at Myitkyina.

Northeast India, including Orissa.—Rainfall occurred chiefly from the 22nd to the 25th, and was reported from all parts of the division.

The United Provinces, Central India and the Central Provinces.—In the Central Provinces light local rain fell on the 21st, but in the United Provinces showers occurred on all days except the 21st and the 26th. Central India was rainless.

Northwest India.—Gujarat and Rajputana, with the exception of Bikaner, had no rain; and in Baluchistan and Sind rainfall occurred only on the 20th. Over the remainder of the division the most important rainfall was that in the Punjab; it was nearly general in the east and north Punjab on the 21st, and general over the whole province on the 24th.

The Peninsula.—The only places which received any rain were Nizamabad, Hanamkonda and Cochin.

3. The chief daily amounts were as follows :—

February 20th, Pasni 0·59″, Chaman 0·63″, Quetta 0·60″, Fort Sandeman 0·57″, Karachi 0·51″, Hyderabad (Sind) 0·82″, Bikaner 0·14″, Peshawar 0·48″, Cherat 0·94″, Parachinar 1·22″, and Murree 0·77″.

„ 21st, Chanda 0·50″, Murree 1·93″, Sialkot 0·61″, Ludhiana 0·41″, Sonamarg 3·40″, Dras 1·08″, Srinagar 0·89″ and Cherat 0·70″.

„ 22nd, Ranchi 0·64″, Chakrata 1·58″, Simla 0·88″, Ambala 0·50″, and Ludhiana 0·61″.

„ 23rd, Silchar 1·88″ and Multan 0·25″.

„ 24th, Patna 1·16″, Darbhanga 0·47″, Ranchi 0·65″, Balasore 1·97″, Silchar 0·83″, Dehra Dun 0·96″, Ambala 1·50″, Ludhiana 1·03″, Delhi 0·46″, Rawalpindi 0·41″, Sirsa and Sialkot each 0·40″, Montgomery 0·55″, Khushab 0·32″, Multan 0·28″ and Simla 0·86″.

„ 25th, Sambalpur 0·41″, Ranchi 1·32″, Hazaribagh 0·80″, Purnea 0·63″, Gorakhpur 0·40″, Dehra Dun 1·85″, Chakrata 0·79″ and Simla 1·65″.

4. The rainfall of the week was 20 per cent. or more in excess of the normal over a large part of the country comprising the following divisions :—Assam, Bihar and Orissa, the United Provinces, the Central Provinces West, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana West and Malabar. It was 20 per cent. or more in defect in the Bay Islands, Burma, Bengal, Central India, Rajputana East, Berar, Hyderabad South, Madras Southeast and the Madras Coast North.

Seasonal rainfall up to date is 20 per cent. or more in excess in Upper Burma, Assam, Bengal, Bihar and Orissa, Baluchistan and the Central Provinces East. It is within 20 per cent. of the normal in the United Provinces, Punjab Southwest, Kashmir, Sind, the Central Provinces West and Malabar, and is 20 per cent. or more in defect elsewhere.

Division.	Rainfall data for week ending on 27th February 1913.			Rainfall data from 29th November 1912 to 27th February 1913.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Seasonal percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·2	−0·2	3·4	9·9	− 6·5	− 66	− 65
Lower Burma	0	0·2	−0·2	0·6	0·9	− 0·3	− 33	− 14
Upper Burma	0	0·1	−0·1	0·9	0·6	+ 0·3	+ 50	+ 80
Assam	0·8	0·3	+0·5	3·9	2·4	+ 1·5	+ 63	+ 48
Bengal	0·2	0·3	−0·1	2·4	1·3	+ 1·1	+ 85	+120
Orissa	0·8	0·2	+0·6	2·7	1·8	+ 0·9	+ 50	+ 19
Chota Nagpur	1·3	0·4	+0·9	6·4	2·5	+ 3·9	+156	+143
Bihar	0·7	0·1	+0·6	1·5	1·2	+ 0·3	+ 25	− 27
United Provinces, East	0·2	0·1	+0·1	1·4	1·6	− 0·2	− 13	− 20
United Provinces, West	0·7	0·2	+0·5	2·8	2·7	+ 0·1	+ 4	− 16
Punjab, East and North	1·3	0·3	+1·0	2·2	3·4	− 1·2	− 35	− 71
Punjab, South-west	0·7	0·1	+0·6	1·3	1·5	− 0·2	− 13	− 57
Kashmir	1·2	0·9	+0·3	7·0	7·3	− 0·3	− 4	− 9
N.-W. Frontier Province	0·6	0·2	+0·4	1·6	2·5	− 0·9	− 36	− 57
Baluchistan	0·5	0·3	+0·2	4·9	4·1	+ 0·8	+ 20	+ 16
Sind	0·5	0·1	+0·4	0·8	0·7	+ 0·1	+ 14	− 50
Rajputana, West	0·2	0	+0·2	0·2	0·8	− 0·6	− 75	−100
Rajputana, East	0	0·1	−0·1	0·2	0·9	− 0·7	− 78	− 75
Gujarat	0	0	0	0	0·1	− 0·1	−100	−100
Central India, West	0	0·1	−0·1	0	0·5	− 0·5	−100	−100
Central India, East	0	0·1	−0·1	1·5	2·0	− 0·5	− 25	− 21
Berar	0	0·1	−0·1	0	1·3	− 1·3	−100	−100
Central Provinces, West	0·2	0·1	+0·1	1·3	1·4	− 0·1	− 7	− 15
Central Provinces, East	0·2	0·2	0	4·1	1·7	+ 2·4	+141	+160
Konkan	0	0	0	0	0·2	− 0·2	−100	−100
Bombay Deccan	0	0	0	0	0·4	− 0·4	−100	−100
Hyderabad, North	0·1	0·1	0	0·3	0·6	− 0·3	− 50	− 60
Hyderabad, South	0	0·1	−0·1	0·1	0·6	− 0·5	− 83	− 80
Mysore	0	0	0	0	1·0	− 1·0	−100	−100
Malabar	0·2	0·1	+0·1	2·6	2·3	+ 0·3	+ 13	+ 9
Madras, South-east	0	0·1	−0·1	2·9	6·9	− 4·0	− 58	− 57
Madras Deccan	0	0	0	0	0·9	− 0·9	−100	−100
Madras Coast, North	0	0·1	−0·1	0·3	2·6	− 2·3	− 88	− 88

G. C. SIMPSON,
for *Director General of Observatories.*

Dated 27th February 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 22nd February 1913.

Burma.—Light showers fell in sixteen districts. The Northern Shan States report 80 cents, the Chin Hills 90 cents and the Pakokku hill tracts 57 cents. Threshing and winnowing of winter rice are nearly completed. Cultivation of spring crops in Upper Burma is progressing. Standing crops are doing well. The price of unhusked rice has fallen at Rangoon.

Assam.—Rain fell in all districts and is favourable to cultivation. Ploughing for early and late rice and jute continues. Transplantation of spring rice is finished in Sylhet. Gathering of mustard, crushing of sugarcane and pruning of tea are in progress. Cattle disease is reported from three districts. The average price of common rice has risen by 2 per cent.

Bengal.—During the week rain fell throughout the Province except in Bogra, Malda and Cooch Behar. The fall was moderate in the Burdwan and Presidency divisions and generally light in the rest of the Province. The recent rain has facilitated ploughing operations for autumn crops. Harvesting of spring crops and pressing of sugarcane are in progress. Prospects of standing crops are generally good. The average price of common rice for the Province has risen by about 1·3 per cent. as compared with that of the previous week. Cattle disease is reported from parts of Nadia, Burdwan, Mymensingh, Tippera and Noakhali.

Bihar and Orissa.—Light to moderate rain fell in all districts of the Province except in Singhbhum. Preparation of lands and harvesting of oilseed crops are going on. Pressing of sugarcane continues. The recent heavy rainfall has done considerable damage to standing oilseed crops in Hazaribagh. Slight damage to wheat and oilseeds is also reported from some districts of Bihar. Standing crops are otherwise doing well. The price of common rice has risen slightly in Bihar and has remained almost stationary in Orissa and Chota Nagpur. The condition of cattle is on the whole good. The supply of fodder and water is sufficient. Prospects of standing crops in the Feudatory States of Orissa are reported to be good.

United Provinces.—Good and well distributed rain fell throughout the Provinces. The fall was heaviest in the north and west averaging about 1½ inches in the western sub-montane tract and the upper Doab and about an inch in the central Doab and north central and central sub-montane tracts. The rain has been of great value to standing crops especially in the uplands of Mirzapur and has greatly improved the situation. Some damage by hail is reported. Pressing of sugarcane, harvesting of peas and preparation of land for the next crop continue. Crops are ripening. Fodder and water are sufficient. In Mirzapur there are 2,322 persons on test works and 10,140 on ordinary canal works and water works, while in the Chakia district of the Benares State there are 2,950 persons on regular works and 2,512 in receipt of gratuitous relief. Cattle disease is still severe in Bundelkhand but has greatly abated in other parts of the Provinces. Prices are fluctuating with an upward tendency.

Punjab.—The weather has been unsettled throughout the week. Sufficient rain has fallen in all except a few districts. Pressing of sugarcane continues and the outturn is average to good. The condition of irrigated spring crops is average to good, while that of unirrigated crops, which has much benefited by recent rain, is now generally fair. Sowing of extra spring crops continues. Cattle are generally healthy but fodder is insufficient in places. Prices remain high.

North-West Frontier Province.—Good rain fell all over the Province improving standing crops. The weather is cool and still cloudy. Pressing of sugarcane continues and the outturn is normal. Planting of sugarcane is proceeding in Bannu. The condition of cattle is generally good. The water supply is sufficient. Fodder is scarce in Dera Ismail Khan but will soon become available. Prices are high but show a tendency to fall.

Jammu.—The rain during the week was fairly good. Prices are fluctuating. Wheat sells from 9 to 10 and maize from 11¼ to 20 seers per rupee. The condition of standing crops is below average. Cattle disease of mild type prevails in some tahsils of the Province. Fodder is insufficient.

Kashmir.—Good rain fell six times during the week and was beneficial to crops. Ploughing and sowing operations for spring crops are in progress. Prices are normal. Cattle disease prevails in some villages of the Kulgam tahsil. Fodder is average.

Rajputana.—The weather was cold. The rainfall in cents was:—Jaisalmer 2 to 53, Bikaner 10 to 276, Bharatpur 22, Dholpur 39, Karauli 16 to 30 and Alwar 92. There was slight rain in Jaipur and in the Ajmer district. Spring crops are being irrigated and are in normal condition. Some damage to crops from hailstorm is reported from Jaipur, Mewar, Bharatpur, Kotah and the Ajmer district. Prospects are generally fair. Cattle disease is reported in a few places. Fodder and water are sufficient. Prices are generally high and stationary. The opium crop in Kishangarh is doing well.

Central India.—The rainfall was partial in Gwalior and Bhopal, general in Baghelkhand and slight in Bundelkhand with hail-stones. The weather is clear and cool. The outturn of spring crops is good. Cattle disease is reported in parts of Gwalior, Indore, Bhopal and Bundelkhand. The fodder supply is ample. Prices are normal in Bhopal, above normal in Baghelkhand and steady elsewhere.

Central Provinces.—During the week twelve districts received rain, nowhere exceeding 75 cents, accompanied by hail in ten districts which caused serious damage to crops in parts of Jubbulpore, Narsinghpur and Nagpur. In the other districts the damage caused was inconsiderable. Cutting and threshing of spring crops were in progress. Fodder is dear in Akola, Amraoti and Buldana, scarce in Saugor and Wardha and both scarce and dear in the Sausar tahsil of the Chhindwara district. Prices remained fairly steady.

Feudatory States.—During the week ten States received rain, Kanker, Sirguja and Jashpur receiving a heavy shower of about 5 inches. In Nandgaon crops lying unthreshed were damaged slightly. The condition of spring crops is otherwise generally good. Variations in prices are unimportant.

Bombay.—Slight rain fell during the week in parts of Sind, the Karnatak and Kolhapur. Standing crops are suffering owing to deficiency of water in parts of Nawabshah. Corps are withering in Ahmednagar and are generally in good condition elsewhere. Harvesting of spring crops is in progress in parts of the Deccan, the Karnatak, Baroda, Rewa Kantha and Kolhapur. Cotton picking continues in parts of Nawabshah, Gujarat, Bijapur, Cutch and Rewa Kantha. The fodder supply is deficient in Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. The condition of stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for Irrigation is deficient in parts of Nawabshah, Ahmedabad, West Khandesh, Ahmednagar, Sholapur and Bijapur. Prices are high but stationary. The public health is generally good. Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows:—Distress is deepening in Ahmednagar. Emigrants are returning in small numbers. There is no wandering or emaciation. Two kitchens and five poor-houses have been opened. People on relief are generally in good condition. Steps are being taken to organise special measures for weavers and artizans. The public health is generally good. Land revenue suspensions have been granted and *takavi* advanced freely for fodder and wells. Government grass finds ready sale. Measures for the improvement of the water supply from Government and Local Board grants continue. Four cattle kitchens have been opened from charitable funds. The numbers in receipt of gratuitous relief for the week ending the 22nd February were:—Ahmednagar 18,928, Poona and Sholapur 1,231, total 20,159.

Hyderabad.—The rainfall during the week was slight and isolated except in the Aurangabad, Bir and Raichur districts. The highest fall (1·43 inches) was in Karimnagar. The average was 19 cents. The spring crop is generally fair to good except in parts of the Usmanabad, Aurangabad and Bir districts where it has failed. The spring crop is being generally harvested. The crop was damaged during the recent rain. Late rice is being weeded and irrigated in parts. The crop is thriving. Fodder is being imported into affected talukas. Distribution of *takavi* continues and ordinary works have been increased for those seeking employment. The daily average number on works during the week ending the 15th February was 8,043. The total number was 56,302. Cattle disease is reported in 8, fodder scarcity in 19 and water scarcity in 14 talukas. Prices:—wheat 6¼, coarse rice 5¼ and *juar* 11 seers per rupee. White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest 24½ seers in Adilabad.

Mysore.—Prices of food grains are steady. Markets are well supplied. Standing crops are in good condition. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Threshing of rice continues. Prices of food grains are stationary. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—The rainfall was good in the Vizagapatam littoral and in Travancore, and light to fair in the Nilgiris, parts of the Circars and the southwest-coast. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are almost stationary.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	Preceding week (revised).			Present week.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
British Provinces.							
Bombay	...	16,406	16,406	...	18,928	18,928	+2,522

E. D. MACLAGAN,
Secretary to the Government of India.

WHOLESALE AND RETAIL PRICES IN THE SECOND HALF OF JANUARY 1913 OF:

RICE
WHEAT AND FLOUR
BARLEY
JAWAR
BAJRA
RAGI
KANGNI
MAIZE
GRAM
ARHAR DÁL
OATS
COTTON SEED
LINSEED
MUSTARD AND RAPESEED
SESAMUM (*Til* or *jinjili*)
GHI
SUGAR, RAW (*Gúr*)
SALT
TOBACCO
TURMERIC
GRASS AND STRAW
JAWAR STALKS
BHUSA (WHITE)
BRAN
SHEEP AND BULLOCKS
KEROSENE OIL

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—continued

Districts	Sesamum (Til or jinjili) 1913	Sesamum 1912	Ghi 1913	Ghi 1912	Sugar, raw (Gur) 1913	Sugar, raw 1912	Salt 1913	Salt 1912	Tobacco leaf 1913	Tobacco leaf 1912	Turmeric 1913	Turmeric 1912	Grass 1913	Grass 1912
Burma—														
Tenasserim—														
Mergui	...	...	640	581·82	...	...	17·16	16·93	...	...	...	...	...	...
Tavoy	...	...	581·82	581·82	...	...	20·51	20·51	...	...	...	...	...	...
Moulmein and Amherst	...	...	457·14	457·14	...	...	16·89	17·08	...	...	...	...	...	...
Pegu (deltaic)—														
Rangoon	...	...	581·82	533·33	...	...	18·82	18·29	...	...	...	...	...	...
Maubin	...	...	581·82	533·33	...	...	22·86	21·77	...	...	...	...	...	...
Bassein	...	...	492·31	492·31	...	...	22·86	22·86	...	...	...	...	...	...
Pegu (inland)—														
Henzada	...	...	492·31	533·33	...	...	22·86	22·86	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	24·81	24·81	...	...	...	...	...	...
Upper Burma—														
Mandalay	...	...	533·33	457·14	...	...	22·61	21·48	...	...	...	...	...	...
Pakôkku	...	...	711·11	711·11	...	...	22·54	22·54	...	...	...	...	...	...
Arakan—														
Akyab	...	...	533·33	492·31	...	...	30·77	30·77	...	...	...	...	...	...
Assam—														
Surma—														
Balaganj (Sylhet)	...	...	580	485	60	47·5	20·62	20	...	...	...	...	...	...
Brahmaputra—														
Goálpára	...	...	510	470	55	60	20	21·25	...	...	...	...	...	...
Gauhati	...	...	540	520	60	58·75	25	25	...	...	...	...	...	...
Bengal—														
Eastern—														
Chittagong	...	...	480	425	70	62·5	17·5	18·12	...	...	...	...	...	...
Dacca	...	...	530	440	70	72·5	20	22·5	...	...	...	...	...	...
Deltaic—														
Calcutta	72·5	67·5	490	480	47·5	51·25	18·75	18·12	65	66·25	...	...	12·5	12·5
Western—														
Bardwan	...	...	520	480	40	60	18·75	20	...	...	...	...	...	...
Midnapur	...	...	500 to 550	440 to 520	60	95	20	17·5	100 and 110	85 and 95	...	...	...	...
Northern—														
Pabna	...	...	550	...	40	53·12	21·87	20	...	...	...	...	...	...
Rangpur	...	...	500	560	60	65	22·5	25	...	...	...	...	...	...
Bihar and Orissa—														
Bihar, north—														
Bhágalpur	80	...	475	490	45	46·25	20	19·37	150	80	...	...	...	...
Muzaffarpur	...	...	492·31	457·5	36·25	33·28	20·94	20	266·56	160	...	...	...	...
Bihar, south—														
Patna	60	67·5	440	420	34·37	42·5	20·16	20·62	20	20	...	...	...	...
Orissa—														
Cuttack	76·15	70	507·5	431·25	41·87	53·33	16·25	18·12	91·41	101·87	...	...	5	5
United Provinces—														
(a) Agra—														
Eastern—														
Benares	63·75	73·33	533·33	478·96	44·01	45·83	23·7	22·24	...	...	...	...	...	...
Central—														
Cawnpore	87·5	100	540	426·67	45 and 48·75	47·08	17·19	17·76	120	75	80	105	...	...
Jhánsi	58·75	64·01	533·28	387·97	50	61·56	20	20	...	...	...	...	4·53	5
Western—														
Meerut	72·97	...	533·28	457·5	40	47·03	17·34	17·34	...	...	...	...	...	...
Agra	...	...	495·21	441·35	57·13	57·13	18·18	17·4	110	80	130	135	5	7·24
Submontane, west—														
Shahjahánpur	75	...	400	420	40 and 50	...	20	20	130	...	120 and 130	120 and 140	...	...
(b) Oudh—														
Southern—														
Lucknow	...	...	505	445	33·33	44·43	20	20·94	...	...	120	115	5	3·75
Northern—														
Fyzabad	...	...	500	440	31·25	40	20·47	20·94	...	...	...	...	...	...

(The figures state prices in rupees per ten maunds)

Straw 1913	Straw 1912	Jawar stalks 1913	Jawar stalks 1912	Bhusa (white) 1913	Bhusa (white) 1912	Bran 1913	Bran 1912	Sheep, per score 1913	Sheep, per score 1912	Plough bullocks, per pair 1913	Plough bullocks, per pair 1912	Kerosene oil, per tin 1913	Kerosene oil, per tin 1912	Districts
														Burma—
														Tenasserim—
...	...	...	...	...	...	29·63	10·34	...	...	...	...	3·5	3·5	Mergui
...	...	...	...	...	...	11·43	11·43	...	...	...	...	2	...	Tavoy
...	...	...	...	...	...	11·9	11·85	...	...	...	...	2	2	Moulmein and Amherst
														Pegu (deltaic)—
...	...	...	...	...	...	32·90	...	...	...	...	...	1·81	1·75	Rangoon
...	...	...	...	...	...	...	...	...	...	...	...	...	...	Maubin
...	...	...	...	...	...	11·43	11·43	...	...	...	...	1·75	1·62	Bassein
														Pegu (inland)—
...	...	...	...	...	...	...	...	...	...	...	...	...	1·62	Henzada
...	...	...	...	...	...	...	...	...	...	...	...	1·94	1·94	Toungoo
														Upper Burma—
...	...	...	...	...	...	30·92	28·83	...	...	...	...	...	...	Mandalay
...	...	...	...	...	...	...	...	...	...	...	...	2	1·81	Pakôkku
														Arakan—
...	...	...	...	...	...	...	...	...	...	...	...	2·25	2·25	Akyab
														Assam—
														Surma—
...	...	...	...	...	...	...	...	...	...	...	...	1·94	1·83	Balaganj (Sylhet)
														Brahmaputra—
...	...	...	...	...	...	...	...	...	...	...	...	2·37	2·19	Goálpára
...	...	...	...	...	...	...	...	...	...	...	...	2·06	1·81	Gauhati
														Bengal—
														Eastern—
...	...	...	...	...	...		...	...	...	...	...	1·81	1·75	Chittagong
...	...	...	...	...	...	...	...	...	...	...	...	2·16	1·87	Dacca
														Deltaic—
8·75	8·75	...	...	...	...	23·75	22·5	...	...	...	...	2·02	1·72	Calcutta
														Western—
4·37	4·37	...	...	...	...	23·75	27·5	...	...	...	...	1·94	1·81	Bardwan
4·37	5·62	...	...	...	...	...	...	...	...	...	...	2·06	1·97	Midnapur
														Northern—
...	...	...	...	...	...	...	...	...	...	...	...	2·06	1·94	Pabna
...	...	...	...	...	...	...	...	...	...	...	...	2·25	2·31	Rangpur
														Bihar and Orissa—
														Bihar, north—
...	...	...	...	...	...	...	...	...	...	...	...	2	1·87	Bhágalpur
...	...	...	...	...	...	15·94	15·94	...	...	...	...	2·03	1·89	Muzaffarpur
														Bihar, south—
...	...	...	...	...	...	20	13·75	...	...	...	...	2	1·87	Patna
														Orissa—
5·62	5·62	...	...	...	...	6·25	6·25	...	...	...	...	2·06	1·81	Cuttack
														United Provinces—
														(a) Agra—
														Eastern—
...	...	...	...	7·97	...	25·83	22·19	...	...	...	...	2·75	2·75	Benares
														Central—
...	...	...	...	5·31	...	18·75	18·18	40 and 50	75	...	...	2·33	2·06	Cawnpore
...	...	...	...	...	...	...	...	...	...	...	...	2·2	2·19	Jhánsi
														Western—
...	...	...	...	6·56	...	22·19	20	...	...	...	...	...	...	Meerut
5	4·01	5	7·24	6·67	...	24·22	21·04	...	...	80	80	2·37	2·12	Agra
														Submontane, west—
...	...	...	...	6·87	...	30·62	30	60 and 65	60 and 65	60 and 80	40 and 60	2·37	2·12	Shahjahánpur
														(b) Oudh—
														Southern—
...	...	...	...	5·62	...	21·25	18·75	40	40	...	...	2·37	2·19	Lucknow
														Northern—
...	...	...	...	6·87	...	...	...	...	...	45	35	2·31	1·75	Fyzabad

WHOLESALE PRICES FOR THE SECOND HALF OF JAN[illegible]—*continued*

Districts	Rice, unhusked 1913	Rice, unhusked 1912	Rice, husked 1913	Rice, husked 1912	Wheat 1913	Wheat 1912	Flour (wheat) 1913	Flour (wheat) 1912	Barley 1913	Barley 1912	Jawar 1913	Jawar 1912	Bajra 1913	Bajra 1912	Ragi 1913
Rajputana—															
Eastern—															
Ajmer (a)	...	26·67	...	...	.	37·19	...	...	...	30·62	...	27·6	...	33·33	...
Punjab—															
Southern—															
Ferozpur	...	29·01	50	53 28	34·84	30·78	38·12	34·84	25	22·19	25	23·59	...	...	...
Central—															
Lahore	29 69	33·28	48 28	50	37·5	31·87	...	36·25	27·5	27·34	26 56	...	30·16	30	...
South-eastern—															
Delhi	30	30	60	60	37·5	33·12	39·06	39·37	25·62	27·5	22 19	27·5	27·5	29·37	...
Submontane—															
Amritsar	31·25	30·62	51·56	50	32·66	30	36·25	34·06	...	...	...	...	...	...	...
Northern—															
Rávalpindi	..	.	50·25	56·25	38·75	32·5	41·87	35·62	26 87	26·25	...	...	...	30	...
Western—															
Lyallpur	.	...	50	50	34 37	31·87	37·5	35	23·75	27·5	...	...	...	27·5	...
Multan	27·5	25·78	50·94	40·62	35·47	33·75	41·25	37·5	...	26·25	25	28·75	30·62	30·62	...
N.-W. Frontier Province—															
Peshâwar	..	34·63	61·51	...	42·34	32·81	40·04	36·15	24·58	25·57	30·78	...	31·35	30·05	...
Dera Ismael Khan	...	...	...	...	...	30 78	...	...	...	...	...	...	...	...	...
Sind and Baluchistan—															
Karáchi	...	...	51 25	51·56	40	37·5	...	...	...	...	30·62	33·12	33·75	38·75	...
Shikárpur	...	23·91	...	53 59	36·87	35·94	...	...	30·62	30	. .	36·87	30·52	...	...
Quetta	...	...	...	...	40 to 43·28	38·12 to 40 31	62·5	65	35	28 75	33·75	35	...	...	...
Bombay—															
Deccan and Karnátak—															
Dharwar	...	...	...	..	30·15	...	...	...	...	...	27·76	28·23	...	...	...
Sholapur	...	...	...	..	...	...	...	...	..	..	30·58	27·03	32·03	32·06	...
Poona	...	...	61·46	50·31	...	...	...	...	39·63	...	..	33·33	36·46	...	...
Khandesh and N.-E. Deccan—															
Ahmadnagar	...	...	61·98	55·04	...	35·94	...	...	...	...	34·84	29·69	37·03	31·93	...
Dhulia	...	...	...	...	...	38·33	...	..	...	...	...	. .	37·97	34·48	...
Gujarat—															
Surat	...	..	...	70·26	41·82	43·23	...	...	...	.	36·04	37·5	34·58	40·36	...
Ahmadabad	...	43 23	48·75	51 25	38·75	35	...	...	30	28·75	31·25	31·25	31·25	30·25	...
Central Provinces*—															
Western—															
Nagpur	...	...	42·25	36·5	33·37	27·37	47	40	...	...	30·37	26·12	...	...	...
Central—															
Jubbulpore	...	...	36·37	34·75	36 37	29·62	44·5	40	...	...	26·62	16	...	...	...
Eastern—															
Raipur	...	...	36	35	32	29·5	44·5	40	...	...	...	...	...	...	...
Berar—															
Akola	...	...	43·5	37·75	39·75	30·75	...	...	...	...	22·5	23·25	...	...	...
Amráoti	...	...	44·75	39	35·75	33·37	...	...	...	...	23·75	22·5	...	...	...
Madras—															
South, central—															
Coimbatore	...	...	...	...	...	...	...	...	...	...	31·0	34·4	29·8	00·3	...
Salem	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33·2
Central—															
Bellary	...	...	...	...	...	...	...	...	...	...	29·0	28	...	...	...
Cuddapah	43·0	35·7	...	...	...	...	...	...	...	...	36·5	32·8	35·0	31	...
Karnul	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—															
Nellore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28·1
East Coast, south—															
Madras	38·2	30·6	56·3	50·8	...	...	...	...	...	...	...	...	...	...	...
Tanjore	35·2	33 3	58·0	53·9	...	...	...	...	...	...	...	...	...	..	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29·6
Southern—															
Madura	...	...	...	...	...	...	...	...	...	...	39·1	39·1	46·2	45	...
Mysore—															
Mysore	24	20	54	58	60	54	51·98	47 97	...	...	28	28	...	...	28
Bangalore	32	24	70	60	64	52	70·16	67·70	...	...	...	...	...	...	26

(a) Not reported yet.

* The figures under "Rice, husked" represent the prices of cleaned rice.

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dál		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	
															Rajputana—
															Eastern—
...	...	30·78	...	25·78	...	...	...	61·56	...	...	...	145·42	...	...	Ajmer
															Punjab—
															Southern—
...	22·19	20	25·31	21·09	...	...	...	...	20·72	30·78	...	...	...	...	Ferozpur
															Central—
...	25	25	27·97	22·81	38·12	36·25	30	33·28	24·22	28·75	69·06	84·37	57·19	50	Lahore
															South-eastern—
...	22·5	25·78	24·37	22·5	35	33·28	...	...	25	30	100	100	60	60	Delhi
															Submontane—
...	23·91	22·19	27·19	23·12	...	...	...	...	25	28·44	...	...	...	57·5	Amritsar
															Northern—
...	28·12	25	28·75	23·75	...	...	...	...	...	...	...	70	...	57·5	Rawalpindi
															Western—
...	25	21·25	26·25	24·37	...	...	...	...	23·44	26·25	...	...	...	...	Lyallpur
...	21·87	24·37	27·66	25	...	...	...	...	22·81	26·25	...	...	50	47·5	Multan
															N.-W. Frontier Province—
...	20·22	26·00	30·05	25·1	35·16	39·74	...	...	...	...	...	86·46	...	...	Peshawar
...	...	...	...	20	...	...	...	...	...	...	...	...	...	...	Dera Ismael Khan
															Sind and Baluchistan—
...	...	...	28·75	29·06	...	...	...	...	...	128·50	...	...	...	...	Karáchi
...	...	...	31·56	27·03	41·25	38·12	...	...	23·75	28·75	...	...	61·25	...	Shikarpur
...	30·62	33·12	...	...	61·25	61·25	37·5	41·87	...	...	...	...	...	...	Quetta
															Bombay—
															Deccan and Karnatak—
...	...	...	34·43	...	...	...	...	...	...	...	...	...	...	...	Dharwar
...	...	...	...	...	...	...	...	...	...	...	...	81·41	...	...	Sholapur
...	...	...	...	20·9	...	...	...	...	24·11	...	...	...	...	...	Poona
															Khandesh and N.-E. Deccan—
...	...	...	...	28·85	...	...	...	...	...	...	...	...	...	...	Ahmadnagar
...	...	...	31·25	...	...	36·41	...	...	24·74	23·37	...	...	...	...	Dhulia
															Gujarat—
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Surat
...	...	...	30	28·12	42·5	40	...	...	30	20·37	...	...	...	...	Ahmadabad
															Central Provinces—
															Western—
...	...	...	32·62	25·25	36·75	30·62	...	...	22	22·5	...	...	...	...	Nagpur
															Central—
...	...	...	26·62	23·5	36·37	40	40	...	22·25	22·25	50	72·75	...	40	Jubbulpore
															Eastern—
...	...	...	32	20	34	26	...	...	...	...	...	...	...	...	Raipur
															Berar—
...	...	...	32·25	26	41·5	30	...	...	20	20	64·75	...	...	...	Akola
...	...	...	25·12	25	34·12	23·75	...	...	20·62	20	61·5	92	...	...	Amráoti
															Madras—
															South, central—
...	...	...	55·8	44·3	...	...	...	...	38·5	30·8	...	...	...	...	Coimbatore
32·2	...	...	...	...	34·0	34·9	...	...	...	...	...	...	...	...	Salem
															Central—
...	...	...	46·2	30·9	...	25·2	...	...	23·1	31·8	...	...	...	...	Bellary
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Karnul
															East Coast, central—
29·8	...	...	...	...	34·1	30·6	...	...	...	...	...	...	...	...	Nellore
															East Coast, south—
...	...	...	37·1	31	...	...	46·7	48·1	32·4	30·8	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tanjore
25·3	...	...	...	...	...	...	50·9	57·8	...	...	...	...	...	...	Trichinopoly
															Southern—
...	...	...	...	...	34	31·7	...	...	...	...	...	...	...	...	Madura
															Mysore—
28	...	...	24	22	54	44	68·59	68·59	...	...	...	...	...	...	Mysore
26	...	...	28	25	60	50	...	...	...	...	...	...	...	...	Bangalore

WHOLESALE PRICES FOR THE SECOND HALF OF JANUARY—*concluded*

Districts	Sesamum (*Til* or *Jinjili*)		Ghi		Sugar, raw (*Gúr*)		Salt		Tobacco leaf		Turmeric		Grass	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912
Rajputana—														
Eastern—														
Ajmer (*a*)	...	94·06	...	426·67	...	61·56	...	...	...	...	...	...	...	11·41
Punjab—														
Southern—														
Ferozpur	...	...	533·28	460	58·28	57·19	16·72	16·72	80	88·91	133·28	160	...	...
Central—														
Lahore	80	88·75	533·12	470	48·75	59·37	14·84	14·84	66·25	80	145·47	123·12	...	17·5
South-eastern—														
Delhi	80	88·75	550	510	40	50	17·5	17·34	80	80	115	150	11·41	15·94
Submontane—														
Amritsar	75	80	500	480	43·50	61·56	14·37	14·37	...	...	110	...	...	...
Northern—														
Ráwalpindi	...	...	530	430	38.75	50	13·75	13·75	...	100	...	140	...	12·5
Western—														
Lyallpur	...	...	502·5	445	42·5	...	15	15	80	80	...	...	10	10
Multan	74·53	76·25	532·5	455	42·5	51·56	15·31	15·62	...	...	...	...	...	...
N.-W. Frontier Province—														
Peshávar	...	...	474·06	433·91	49·22	58·7	15·57	15·36	108·49	64·63	...	152·34	...	...
Dera Ismael Khan	...	...	...	...	...	57·71	...	...	...	...	...	...	...	...
Sind and Baluchistan—														
Karáchi	...	...	567·5	492·5	...	87·5	...	...	...	...	...	...	...	...
Shikarpur	...	...	559·37	463·12	...	56·87	...	...	40	56·87	...	...	...	...
Quetta	...	...	540 to 580	460 to 540	...	...	...	...	...	...	...	...	...	...
Bombay—														
Deccan and Karnatak—														
Dharwar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sholapur	...	...	...	...	59·11	66·93	...	...	...	...	...	...	...	...
Poona	...	...	554·37	438·59	67·55	61·41	...	...	196·51	164·9	84·22	119·32	...	...
Khandesh and N.-E. Deccan—														
Ahmadnagar	...	...	...	366·67	71·67	76·67	...	...	...	...	...	...	...	...
Dhulia	...	...	...	...	...	75·83	...	...	...	...	...	...	...	...
Gujarat—														
Surat	72·08	92·97	540·52	470·26	...	...	...	...	...	...	...	...	...	...
Ahmadabad	...	...	560	425	...	...	...	...	...	...	...	...	...	...
Central Provinces—														
Western—														
Nagpur	91·12	82	633·37	500	...	...	23·37	23·37	100	83·37	160	120	10	7·5
Central—														
Jubbulpore	66·62	61·5	520	420	...	...	22·25	23·5	114·25	90	123·12	128	5·75	6·02
Eastern—														
Raipur	...	...	500	430	...	...	20·5	25	180	140	100	120	...	...
Berar—														
Akola	76·25	76	505	385·75	...	...	20	20	105	98	...	...	...	...
Amraoti	83·37	75·75	500	450	...	...	20	19	200	148	...	...	8	10
Madras—														
South, central—														
Coimbatore	93·1	89·4	487·9	487·9	52·9	52·9	22·4	21·9	...	...	92·8	96·1	...	...
Salem	...	...	445·2	428·2	...	...	...	...	188·4	188·4	85·7	114·7	...	...
Central—														
Bellary	66·2	77·2	508	444·5	55·6	67·4	...	...	...	...	...	...	...	...
Cuddapah	...	...	460·5	427·8	...	...	...	...	...	...	59·4	82·4	...	...
Karnul	...	...	...	...	...	...	...	...	116·6	116·6	74·1	106·9	...	...
East Coast, central—														
Nellore	...	...	433·3	366·6	...	...	15·7	15·7	...	...	...	...	...	...
East Coast, south—														
Madras	70·1	74·1	493·8	493·8	54·8	54·7	12·8	12·2	139·9	131·7	70	94·7	...	...
Tanjore	...	...	466·6	466·6	...	...	13·1	13·1	...	...	...	...	...	...
Trichinopoly	...	...	574·4	641·9	...	...	17·6	17·6	123·4	107·1	...	...	...	...
Southern—														
Madura	87	84·2	675·7	540·5	...	...	...	...	106·8	106·8	...	...	...	...
Mysore—														
Mysore	80	66	505·73	462·86	68·54	68·54	...	...	205·08*	197·13*	120	120	3·05	2·92
Bangalore	72	72	514·27	411·41	68·54	60	...	...	240*	248·12*	154·27	171·41	5·88	5·10

* Includes octroi duty amounting to Rs. 108 per 10 maunds

(*a*) Not reported yet.

(The figures state prices in rupees per ten maunds)

Straw 1913	Straw 1912	Jawar stalks 1913	Jawar stalks 1912	Bhusa (white) 1913	Bhusa (white) 1912	Bran 1913	Bran 1912	Sheep, per score 1913	Sheep, per score 1912	Plough bullocks, per pair 1913	Plough bullocks, per pair 1912	Kerosene oil, per tin 1913	Kerosene oil, per tin 1912	Districts
														Rajputana—
...	9 37	...	14·53	...	...	...	30·78	...	100	...	85	...	2·91	*Eastern—* Ajmer
														Punjab—
...	...	6·72	...	5·78	...	...	...	90	90	150	150	2·47	2·37	*Southern—* Ferozpur
...	...	...	...	9·37	...	...	22 81	140	140	170	160	2·5	2·37	*Central—* Lahore
...	...	8·75	20	10	...	20	20	80	80	150	150	2·17	2·12	*South-eastern—* Delhi
...	...	...	...	7·97	...	21·25	17·34	100	100	...	...	2·63	2·34	*Submontane—* Amritsar
...	...	...	...	15·31	...	...	20	90	90	120	100	2·25	2·12	*Northern—* Ráwalpindi
...	...	...	...	6·72	...	23·75	25	100	100	140	140	2·16	2·44	*Western—* Lyallpur
...	...	...	...	...	...	...	22·5	...	...	...	...	...	...	Multan
														N.-W. Frontier Province—
...	...	...	6·15	7·71	...	22 24	21·61	60 to 100	60 to 100	60 to 200	60 to 200	2·75	2·69	Peshάwar
...	...	...	...	...	...	...	...	...	...	...	...	...	2·5	Dera Ismail Khan
														Sind and Baluchistan—
...	...	..	...	...	...	...	..	...	...	...	...	2·03	...	Karáchi
...	...	...	...	8·12	...	...	16·87	...	...	...	...	2·37	2·25	Shikárpur
...	...	...	...	7·5	7 19	25	26 56	100 to 200	100 to 200	..	..	2·37	2·81	Quetta
														Bombay—
...	...	...	...	...	...	...	...	70·5	...	...	...	2·31	1·87	*Deccan and Karnatak—* Dharwar
...	...	...	...	...	...	..	...	...	...	...	...	2·06	1·98	Sholapur
...	...	...	...	...	...	...	25	...	...	...	...	2·21	2·06	Poona
...	...	...	...	...	...	28·59	31·41	...	...	...	...	2·06	1·97	*Khandesh and N.-E. Deccan—* Ahmadnagar
...	...	...	...	...	...	...	...	...	...	...	...	2·31	2·14	Dhulia
...	...	...	...	...	...	...	...	...	...	...	..	...	2·19	*Gujarat—* Surat
...	...	...	...	...	...	23·75	22·5	...	...	...	...	2·25	2·19	Ahmadabad
														Central Provinces—
...	...	21·37	13 37	...	...	...	...	50	50	100	90	2·12	1·87	*Western—* Nagpur
5	...	...	...	...	...	30	28·5	60	60	70	70	1·75	1·75	*Central—* Jubbulpore
...	...	...	...	...	...	...	...	...	...	...	...	2·25	2·12	*Eastern—* Raipur
														Berar—
...	...	17·5	16·5	...	...	...	...	90	80	57	59	1·87	1·87	Akola
...	...	16	..	...	...	33·31	33 25	60	60	75	80	2·25	2	Amráoti
														Madras—
...	...	3 2	2 6	...	...	115·2*	109·5*	...	...	60	50	2·38	2·13	*South, Central—* Coimbatore
7·8	6·4	...	...	...	...	...	...	80†	80†	...	...	2·11	2	Salem
...	...	6·8	6·8	...	...	...	...	100†	100†	140	140	2·25	2·25	*Central—* Bellary
...	...	...	...	...	...	...	...	...	...	...	...	2	2	Cuddapah
...	...	...	...	...	...	...	...	...	...	...	...	2·5	2·25	Karnul
3·6	3·6	...	...	...	...	...	...	...	...	...	...	1·73	1·56	*East Coast, central—* Nellore
...	...	...	...	...	...	26·4	29·4	98·75†	98·75†	...	...	1·76	1 79	*East Coast, south—* Madras
...	...	...	...	...	...	13·2	13·8	135†	130†	...	...	2·02	1·66	Tanjore
...	...	...	...	...	...	32·3	35·3	...	...	...	...	2·43	2·22	Trichinopoly
15	12·9	...	...	...	...	20·4	16·9	...	...	40	40	2	2	*Southern—* Madura
														Mysore—
3·05	2·02	4 43	3 05	...	...	36·72	36·72	80	80	100	100	2·62	2·25	Mysore
5·88	5·88	4·27	4·27	...	...	33 8	33·8	160	160	120 to 150	120 to 150	2	2	Bangalore

* Superior quality † Sheep or goats

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence

R. E. ENTHOVEN,

Secretary to the Government of India

Calcutta, February 23, 1913

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913

Districts	Wheat		Barley		Rice				Jowar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui	...	...	...	...	...	...	7 12	8 3	...	...	...	...
Tavoy	...	...	...	...	8 13	8 13	11 9	11 9	...	...	...	...
Moulmein and Amherst	6 13	6 13	...	...	8 2	8 2	8 4	8 4	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	9 1	8 1	10 12	8 12	...	...	...	...
Rangoon	7 4	7 4	...	...	7 4	7 4	7 12	7 12	...	...	...	...
Maubin	...	...	...	...	8 9	8 1	9 5	10 —	...	...	...	...
Bassein	...	...	...	...	8 13	8 13	8 7	8 7	...	...	...	...
Pegu (inland)—												
Tharawadi	...	...	...	...	7 11	7 11	8 9	8 9	...	...	...	...
Henzada	5 2	5 13	...	...	8 11	9 10	10 —	10 5	...	...	...	...
Prome	...	...	...	...	...	...	10 6	10 —	...	...	...	...
Toungoo	...	...	...	...	8 2	8 2	8 12	8 12	...	...	...	...
Thayetmyo	...	...	...	...	6 1	6 1	8 6	7 7	8 12	...	...	...
Upper Burma—												
Mandalay	7 12	7 12	...	...	8 5	8 5	8 7	8 7	...	...	...	...
Bhamo	...	...	...	...	8 5	8 5	9 11	9 11	...	...	...	...
Pakôkku	...	...	...	...	7 4	7 4	7 12	7 12	17 14	17 14	...	...
Meiktila	15 2	15 2	...	...	7 —	7 6	8 1	8 3	15 5	15 3	...	...
Arakan—												
Sandoway	3 4	3 4	...	...	8 1	8 1	9 5	9 5	...	...	...	...
Kyaukpyu	5 —	5 —	...	...	9 —	9 —	10 —	10 —	...	...	...	...
Akyab	...	...	...	...	7 —	7 —	9 —	9 —	...	...	...	...
Assam—												
Surma—												
Sylhet	...	...	...	...	10 —	10 —	11 —	12 —	...	...	...	...
Cachar	8 —	8 —	...	...	8 —	7 8	11 10	11 4	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	6 —	6 —	...	...	3 4	3 4	8 8	8 8	...	...	...	...
Gáro Hills	...	...	...	...	3 8	3 8	10 8	11 8	...	...	...	...
Manipur	7 —	8 —	...	...	19 —	20 —	21 —	22 —	...	...	...	...
Nágá Hills	...	...	...	...	8 —	8 —	9 —	9 —	...	...	...	...
Lushai Hills	...	...	...	...	5 —	5 —	8 —	8 —	...	...	...	...
Brahmaputra—												
Goálpára	13 —	12 —	...	...	4 8	5 —	9 —	8 8	...	...	...	...
Kámrúp	8 —	8 —	...	...	6 —	6 —	10 —	10 —	...	...	...	...
Darrang	6 —	6 —	...	...	7 —	7 —	11 —	11 —	...	...	...	...
Nowgong	...	...	...	...	8 —	8 —	13 —	13 —	...	...	...	...
Sibságar	...	...	...	...	4 8	4 8	11 —	10 8	...	...	...	...
Lakhimpur	7 —	7 —	...	...	5 —	5 —	10 —	11 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	9 8	9 4	...	...	...	...
Noakhali	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Backergunj	...	...	...	...	...	...	8 4	8 12	...	...	...	...
Maimensingh	10 —	10 —	...	...	...	...	9 8	9 12	...	...	...	...
Tippera	...	...	...	...	...	...	8 12	9 11	...	...	...	...
Dacca	9 —	8 —	10 —	10 —	...	...	9 8	9 —	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	8 —	9 —	...	...	...	...
24-Parganas	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Howrah	...	...	...	...	...	...	8 —	8 —	...	...	...	...
Calcutta	10 12	10 —	13 —	13 —	...	...	7 8	7 8	11 —	10 8	12 8	12 8
Hooghly	...	...	...	...	...	...	7 8	7 8	...	...	...	...
Nadia (Krishnagarh)	12 5	12 4	...	...	...	...	8 5	8 —	...	...	...	...
Jessore	8 —	8 —	11 —	11 —	...	...	8 —	8 4	...	...	...	...
Faridpur	14 8	15 —	...	18 —	...	...	8 —	8 —	...	...	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sun aga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	...	...	...					...	...	14 —	14 —	Mergui
...	...	...	..	6 6	6 6				...	17 12	17 12	Tavoy
...	...	...	..	9 5	9 5	...		7 9	7 9	17 12	17 12	Moulmein and Amherst
												Pegu (deltaic)—
...	...	...	...	10 11	10 11		...	6 14	6 14	18 13	18 13	Pegu
...	..	.		9 13	9 13			6 15	6 15	14 —	14 —	Rangoon
...	...	..		7 12	7 12			7 12	7 12	17 8	17 8	Maubin
...	...	..	..	8 —	8 —	...	...	...	...	14 —	14 —	Bassein
												Pegu (inland)—
...	...	...	..	9 8	9 8	.	...	8 13	8 13	14 —	14 —	Tharawadi
...		...	...	10 —	7 1	.	..	7 —	7 2	17 —	17 13	Henzada
...		...	...	10 8	9 11	.	...	8 3	8 3	14 4	14 4	Prome
...	..	...		9 7	9 7	..				14 3	14 3	Toungoo
...	...	...	...	8 4	8 4	18 4	18 4	5 13	5 13	14 —	14 —	Thayetmyo
												Upper Burma—
...	...	...	...	11 10	11 10	18 5	19 12	7 5	7 1	16 —	16 —	Mandalay
...	.	.				...		5 9	5 9	11 6	11 6	Bhamo
...	...	...	...	10 12	10 12			...	...	17 12	17 12	Pakôkku
...	...	...	..	10 5	10 5	19 14	20 —	7 8	7 9	15 —	15 —	Meiktila
												Arakan—
...	...	...		4 —	4 —	..		4 —	4 —	14 3	14 3	Sandoway
...	...		.	...		.		5 —	5 —	18 —	18 —	Kyaukpyu
...	...	...	.	8 —	8 —	...		6 —	6 —	12 —	12 —	Akyab
												Assam—
												Surma—
..	...	...	...	10 —	9 8	..	...	9 —	8 12	17 —	17 8	Sylhet
...	...	...	...	9 —	9 —	...	..	8 —	8 —	16 —	16 —	Cachar
												Hill tracts—
...	...	...	...	7 8	7 8	10 —	10 8	6 —	6 —	10 —	10 8	Khási and Jaintia Hills
...	...	...		6 —	6 —			5 8	5 8	10 —	10 —	Garo Hills
.	...	..	...	4 —	4 8	20 —	20 —	4 —	5 —	10 —	10 —	Manipur
...	...	...	..	6 —	6 —	...		5 4	5 4	10 —	10 —	Naga Hills
...	...		.	6 —	6 —	...	.	4 8	4 8	8 —	8 —	Lushai Hills
												Brahmaputra—
...	..	...	..	10 —	10 —	...	...	8 —	8 —	18 —	18 —	Goalpara
...	...	...	..	10 —	10 —	...	.	8 —	8 —	16 —	16 —	Kamrúp
...	—	...	..	10 —	10 —	...	...	7 —	7 —	16 —	16 —	Darrang
...	...	...	..	9 —	9 —	...	...	8 —	8 —	16 —	16 —	Nowgong
...	...	.	..	9 —	9 —	...	..	7 8	7 8	16 —	16 —	Sibsagar
...	...	...	..	9 8	10 —	...	..	8 —	8 —	15 —	16 —	Lakhimpur
												Bengal—
												Eastern—
...	...	...	..	9 —	9 —	...	...	7 —	7 —	22 —	22 —	Chittagong
...	...	...	...	10 8	10 —	...	...	...	..	18 —	18 —	Noakhali
...	...	...	..	9 —	9 —	...	..	...	...	16 —	16 —	Backerganj
...	...	...	...	11 —	11 —	...	..	8 —	8 —	17 —	17 —	Maimensingh
...	...	...	...	...		...	...	...	...	16 —	16 —	Tippera
...	...	...	...	13 —	10 —	...	...	9 —	9 —	16 —	16 —	Dacca
												Deltaic—
...	...	...	...	8 —	8 —	...	...	8 —	8 —	16 —	16 —	Khulna
...	...	..	...	12 —	12 —	...		10 —	11 8	20 —	20 —	24-Parganas
...	.	...	...	12 —	12 —	...	...	9 8	9 8	20 —	20 —	Howrah
...	...	11 —	11 —	11 14	11 14	13 —	13 —	9 12	9 12	18 —	18 —	Calcutta
...	...	...	...	13 8	13 8		...	9 —	9 —	19 8	19 8	Hooghly
...	...	...	...	14 8	12 4	...	...	8 —	8 —	20 —	20 —	Nadia (Krishnagarh)
...	...	...	...	12 —	12 12	...	...	12 —	12 —	20 —	20 —	Jessore
...	...	...	...	13 —	14 —	...	...	6 8	6 8	18 —	19 —	Faridpur

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913—continued

Districts	Wheat		Barley		Rice, Best sort		Rice, Common		Jawar or cholum (Andropogon sorghum)		Bajra or cumbu (Pennisetum typhoideum)	
	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month
Bengal—*continued*												
Western—												
Bankura	10 —	10 —	...	...	...	...	9 8	10 —	...	...	...	...
Burdwan	...	...	...	...	...	...	9 —	8 14	...	...	...	...
Birbhum	10 —	10 —	.	...	...	...	9 —	9 —	...	...	...	...
Midnapur	10 —	10 —	...	...	...	...	10 10	10 10	..	...	...	...
Murshidabad	12 —	12 —	16 —	16 —	...	...	9 4	9 8	...	...	...	...
Northern—												
Pabna	10 —	10 —	...	...	...	...	8 —	8 —	...	...	...	...
Rajshahi	10 8	10 8	16 8	16 8	...	...	8 4	8—4	...	...	...	...
Malda	9 8	11 —	...	...	...	...	8 —	8 —	...	...	...	...
Bogra	9 6	9 12	...	...	...	...	7 12	8 4	...	...	...	...
Jalpaiguri	9 —	8 —	..	...	...	...	8 12	8 13	...	...	...	...
Dinajpur	10 13	11 7	...	...	...	...	9 10	10 4	...	...	...	...
Rangpur	10 —	10 —	...	...	...	...	...	...	...	...	...	...
Hills—												
Darjeeling	6 —	6 —	8 —	9 —	...	...	6 8	6 8	...	...	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea	10 —	10 —	...	...	...	...	9 —	8 —	...	...	...	...
Bhágalpur	12 —	10 2	13 12	16 4	...	...	9 8	10 2	...	...	...	...
Darbhanga	11 —	11 —	13 3	14 4	...	...	8 13	8 13	...	...	...	...
Muzaffarpur	11 —	11 —	16 —	16 —	...	...	8 —	8 —	...	...	...	...
Sáran	12 —	12 —	19 —	18 —	...	...	10 [illegible]	8 —	...	...	...	...
Champáran	12 8	12 —	21 —	21 —	...	...	10 —	10 —	...	...	...	...
Bihar, south—												
Santhal Parganas	9 —	9 —	11 —	11 —	...	...	9 —	9 —	...	...	...	...
Monghyr	10 12	11 —	16 8	17 —	...	...	9 4	9 —	...	.	...	...
Gaya	11 —	11 —	...	10 —	...	...	8 -	8 —	...	18 —	...	...
Patna	13 —	13 —	16 —	16 —	...	...	10 —	10 —	16 —	...	13 —	...
Shahabad	12 —	11 8	13 —	13 —	...	...	10 —	10 8	...	...	...	...
Chota Nagpur—												
Singbhum	9 —	9 —	...	...	...	...	8 —	9 —	...	...	...	...
Mánbhum	9 8	10 —	13 5	13 4	...	...	9 8	10 8	...	...	16 —	16 —
Ránchi	10 4	10 4	15 —	15 —	...	...	8 12	8 8	...	...	..	...
Palámau	11 13	11 13	13 8	15 3	...	...	9 9	9 9	...	...	...	...
Hazáribágh	10 —	10 —	13 8	13 —	...	...	8 —	8 —	...	...	...	...
Orissa—												
Puri	9 3	9 3	...	...	...	...	8 [illegible]	8 8	...	...	...	...
Cuttack	10 8	10 8	...	...	...	...	10 2	10 2	...	...	...	...
Balasore	8 —	8 —	...	...	...	...	11 —	11 8	...	...	...	...
Sambalpur	11 —	11 —	..	...	...	...	10 4	11 4	...	...	...	...
United Provinces—												
(a) Agra—												
Eastern—												
Mirzapur	10 12	10 12	14 —	14 8	5 —	5 —	7 8	7 12	16 —	16 —	13 —	14 —
Benares	11 15	11 15	13 9	13 13	6 2	6 2	7 5	7 5	15 3	15 3	13 9	14 1¼
Ghazipur	11 —	11 —	12 14	12 14	6 1	6 1	9 7	9 7	18 13	17 11	13 2	13 2
Jaunpur	11 8	11 8	14 2	14 8	5 6	5 6	8 11	9 6	..	...	...	...
Allahabad	9 8	10 —	16 —	16 —	5 12	5 12	7 8	7 8	17 8	17 8	16 —	16 —
Central—												
Bánda	13 4	13 4	17 —	17 —	4 8	4 8	8 8	8 —	20 8	20 8	17 —	17 —
Fatehpur	11 8	12 —	17 —	17 —	8 —	8 —	9 —	9 —	20 —	19 —	16 —	15 —
Hamirpur	13 2	13 6	17 —	17 —	5 10	5 10	7 12	7 12	21 —	20 —	15 4	15 4
Jalaun	13 12	13 2⅔	18 —	17 —	5 —	5 —	8 —	8 —	19 —	18 8	15 —	15 —
Cawnpore	11 —	11 —	15 12	16 —	...	...	9 —	8 8	18 8	19 —	15 —	15 8
Jhansi	11 2	11 —	16 6	17 4	5 6	5 8	7 15	7 14	17 8	17 8	15 10	14 8
Etáwah	12 4	12 4	16 8	16 8	3 —	3 —	8 8	9 —	19 8	18 8	16 8	16 4
Farukhabad	11 6	11 12	15 10	16 4	3 14	3 14	8 10	8 8	16 15	17 9½	15 10	15 5
Mainpuri	12 8	12 8	17 8	17 8	5 —	5 —	8 —	8 —	18 —	18 —	18 —	17 8
Etah	12 8	12 12	18 —	18 —	4 —	4 —	8 8	8 8	19 —	19 —	17 —	17 —
Western—												
Meerut	11 8	12 —	14 12	15 8	3 4	3 4	7 4	7 4	16 8	16 8	15 —	15 —
Agra	11 —	11 8	15 6	15 8	6 8	6 8	7 —	7 —	16 —	16 —	15 —	15 —
Muttra	11 8	11 8	15 12	16 4	5 —	5 —	7 8	7 8	19 —	19 —	15 —	15 —
Aligarh	12 4	12 —	16 8	16 —	3 8	3 8	5 —	5 —	18 —	18 —	17 —	16 —
Bulandshahr	12 —	12 —	16 —	17 8	3 —	3 —	5 — to 8 —	8 —	16 8	17 —	16 —	16 8
Submontane, east—												
Ballia	11 6	11 11	14 10	14 5	6 8	6 8	9 2	9 2	16 4	16 14	...	13 —
Azamgarh	10 8	10 8	13 —	13 —	6 —	6 —	9 —	9 —	...	...	.	...
Gorakhpur	12 9	12 9	16 —	16 —	8 2	7 11	11 1	11 1	18 7	18 7	15 4	15 4
Basti	12 12	12 12	...	...	6 4	6 4	11 —	...	...	...	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dal		Salt		Districts.
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Western—
...	...	...	...	12 8	12 8	...	...	10 4	10 —	19 —	19 —	Bankura
...	...	...	...	13 —	13 —	...	...	10 —	9 8	20 —	20 —	Burdwan
...	...	...	...	12 —	11 —	...	...	8 —	8 —	18 —	17 8	Birbhum
...	...	...	...	9 —	9 —	...	...	8 —	8 —	20 —	20 —	Midnapur
...	...	...	...	15 —	14 8	...	...	10 8	10 4	20 —	20 —	Murshidabad
												Northern—
...	...	...	...	12 —	12 —	...	...	8 4	8 4	18 —	18 —	Pabna
...	...	...	...	12 12	12 12	...	...	8 4	8 4	15 12	15 12	Rajshahi
...	...	...	...	12 —	12 —	...	...	8 —	8 —	18 —	18 —	Malda
...	...	...	...	12 —	9 12	...	...	9 6	7 8	19 8	19 8	Bogra
...	...	...	...	11 —	10 —	...	...	8 —	7 8	18 —	18 —	Jalpaiguri
...	...	...	...	12 10	13 3	...	...	9 10	9 10	18 —	17 —	Dinajpur
...	...	...	...	13 —	12 —	...	...	12 —	12 —	17 —	17 —	Rangpur
												Hills—
10 —	10 —	...	...	8 —	8 —	11 —	11 —	6 8	6 8	13 —	13 —	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	11 8	12 —	17 —	20 —	8 —	8 —	16 —	16 —	Purnea
...	...	...	...	15 4	15 4	17 12	19 —	9 8	8 14	18 12	18 12	Bhágalpur
19 13	18 11	...	...	14 4	14 4	17 —	17 9	11 —	11 —	17 9	17 9	Darbhanga
...	...	...	...	15 —	15 —	17 —	17 —	11 —	11 —	19 —	19 —	Muzaffarpur
17 —	17 —	14 —	14 —	18 8	18 —	19 —	19 —	11 —	11 —	19 8	19 8	Sáran
23 —	21 —	...	...	15 —	15 8	19 —	19 —	10 —	10 —	18 —	18 8	Champáran
												Bihar, south—
...	...	...	...	12 —	12 —	16 —	16 —	9 —	9 —	16 —	16 —	Santhal Parganas
...	...	...	...	14 12	14 8	16 8	17 —	9 —	9 4	18 14	18 14	Monghyr
...	...	12 —	12 —	14 —	14 —	16 —	16 —	10 —	9 —	17 —	17 —	Gaya
...	...	17 —	18 —	17 —	14 8	20 —	19 —	13 —	12 —	19 12	19 8	Patna
...	...	...	...	14 —	14 —	17 —	17 —	10 8	10 —	20 —	15 —	Shahabad
												Chota Nagpur—
...	...	...	...	11 —	11 —	...	...	8 8	8 —	16 —	17 —	Singbhum
...	...	...	...	13 8	13 —	15 —	16 —	10 —	10 —	16 —	16 —	Mánbhum
20 —	20 —	...	...	12 —	12 —	15 —	16 —	8 —	7 14	16 —	16 —	Ránchi
...	...	...	...	11 4	12 15	16 5	15 12	10 12	11 4	18 9	19 2	Palámau
17 8	16 —	...	...	13 —	13 —	14 4	14 8	9 8	9 8	16 —	16 —	Hazáribágh
												Orissa—
...	...	...	...	10 13	9 13	...	...	8 8	8 8	25 —	25 —	Puri
...	...	...	...	11 2	10 8	...	...	7 14	7 14	24 8	25 9	Cuttack
...	...	...	...	10 8	9 —	...	...	8 —	8 —	20 —	19 —	Balasore
...	...	...	...	12 —	12 —	...	...	8 — to 8 8	8 — to 8 8	16 —	16 —	Sambalpur
												United Provinces—
												(a) Agra—
												Eastern—
...	...	13 8	13 8	13 8	14 8	15 8	17 —	10 8	10 8	16 —	16 8	Mirzapur
...	...	16 4	16 4	14 1¼	14 1¼	16 12	16 12	10 5	10 5	16 14	16 14	Benares
...	...	10 9	10 9	13 11	13 11	19 7	16 14	10 9	10 9	16 10	16 10	Ghazipur
...	9 9	...	17 13	16 4	16 6	18 8	18 8	11 14	11 8	17 7	17 7	Jaunpur
...	...	...	...	16 8	17 —	...	...	12 8	12 8	19 —	19 —	Allahabad
												Central—
...	...	...	...	18 8	18 8	...	...	12 —	12 —	18 —	18 —	Bánda
...	...	15 —	15 —	17 8	17 —	...	...	13 —	13 —	18 —	18 —	Fatehpur
...	...	...	...	18 1	17 6	...	...	11 4	11 4	17 —	17 —	Hamirpur
...	...	...	...	18 8	18 8	...	...	10 —	10 —	19 —	19 —	Jalaun
...	...	19 —	19 8	17 8	18 —	19 —	20 —	12 —	12 —	22 —	22 —	Cawnpore
...	...	...	...	18 1	17 4	...	...	8 12	8 8	19 8	19 8	Jhansi
19 8	15 8	19 8	16 8	18 8	18 8	19 8	19 8	12 8	11 8	20 8	20 8	Etáwah
...	...	...	...	17 3¼	16 15	20 2	20 7	11 12	11 6	20 2	19 13	Farukhabad
...	...	...	...	18 —	18 —	23 —	23 —	12 —	12 —	20 —	20 —	Mainpuri
...	...	...	...	17 8	17 8	22 —	22 —	13 —	13 —	20 —	20 —	Etah
												Western—
...	...	...	...	15 4	16 12	17 —	18 4	12 —	12 —	22 8	22 8	Meerut
...	...	...	...	17 —	17 —	18 —	18 —	12 8	12 8	21 8	21 8	Agra
...	...	...	...	19 4	19 4	18 —	18 —	12 —	12 —	21 —	21 —	Muttra
...	...	7 —	7 —	16 8	17 —	20 —	20 —	12 —	12 —	22 —	22 —	Aligarh
...	...	...	...	16 —	16 —	18 —	18 —	11 —	11 —	21 —	21 —	Bulandshahr
												Submontane, east—
...	...	...	...	15 10	16 4	18 14	18 14	11 11	11 6	16 4	16 4	Ballia
...	...	...	...	15 4	15 4	18 —	18 —	10 8	10 8	17 —	17 —	Azamgarh
...	...	14 13	14 13	16 15	16 8	18 7	18 7	12 —	12 —	18 8	18 8	Gorakhpur
...	...	...	...	17 6	17 6	18 6	18 6	11 4	11 4	21 —	21 —	Basti

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913—*continued*.

DISTRICTS	WHEAT		BARLEY		RICE — Best sort		RICE — Common		JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month
United Provinces— *continued*												
(*a*) AGRA—*continued*												
Submontane, west—												
Shahjahánpur	12 4	12 4	16 —	16 —	7 —	7 —	10 —	10 —	18 —	18 —	17 —	17 —
Budaun	11 15	11 13	16 14	16 6	4 —	4 —	7 2	7 10	17 8	17 8	16 2	16 —
Pilibit	11 6	11 6	16 8	16 8	5 3	5 3	9 —	9 —	...	...	...	17 —
Bareli	11 8	11 8	15 12	15 8	4 4	4 4	7 8	7 12	18 8	18 8	16 —	16 —
Moradabad	11 8	11 6	16 2	16 2	3 6	3 6	8 14	8 14	18 2	18 14	15 2	15 2
Bijnor	11 4	11 4	15 12	16 —	3 8	3 8	7 12	8 —	...	...	14 —	14 —
Muzaffarnagar	11 15	12 2	15 15	15 15	7 11	7 11	8 4	8 4	16 8	17 1	14 5	15 6
Saháranpur	11 8	14 4	17 8	17 8	3 8	3 8	7 3	7 3	19 2	19 2	16 8	16 8
Dehra-Dun	10 8	11 2	16 —	16 —	3 —	3 —	7 8	7 8	13 8	14 —	14 8	15 —
Hills—												
Naini Tal	9 —	9 8	11 —	12 —	3 —	3 —	6 —	7 —	12 —	12 —	10 —	10 —
Almora	10 12	11 —	13 —	13 8	4 —	3 12	7 13	8 —	...	...	...	...
Garhwál	12 —	12 —	16 —	16 —	3 8	3 8	6 8	6 8	...	...	...	...
(*b*) OUDH—												
Southern—												
Partábgarh	12 —	12 —	16 —	16 —	5 —	5 —	9 —	9 —	16 —	16 —	16 —	16 —
Sultanpur	12 8	12 8	18 8	18 8	5 —	5 —	10 8	10 8	...	...	...	...
Rae-Bareli	12 4	12 2	16 —	16 —	8 —	8 —	10 —	10 4	20 —	20 —	17 —	16 —
Unao	11 10	11 10	15 2	15 4	5 8	5 8	9 4	9 8	18 8	18 8	16 4	16 4
Lucknow	11 12	11 8	16 8	16 8	4 —	4 —	8 —	8 —	19 —	20 —	17 8	18 —
Hardoi	12 8	12 12	17 —	17 8	3 8	3 8	8 —	8 —	21 —	20 —	18 —	17 —
Northern—												
Fyzabad	12 —	11 14	16 8	15 12	...	...	8 4	8 4	19 8	20 8	15 —	14 12
Barabanki	12 —	12 —	13 —	13 —	5 —	5 —	8 —	8 —	20 —	20 —	16 —	16 —
Gonda	12 4	12 10	17 8	17 8	6 4	6 4	7 12	8 14	20 4	20 4	19 —	19 —
Bahraich	12 8	12 8	21 —	21 —	6 8	6 8	10 —	10 —	24 —	24 8	24 —	20 —
Sitapur	13 —	13 —	18 —	18 —	4 —	4 —	9 8	9 8	21 —	21 —	18 8	18 —
Kheri	12 8	13 —	18 —	18 —	4 —	4 —	10 —	10 —	22 8	23 —	18 —	18 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	9 10	10 —	11 8	11 —	5 15	5 14	6 11	6 9	13 5	13 3	10 12	10 4
Ajmer*	...	9 4	...	12 8	...	5 8	...	6 8	...	13 8	...	12 12
Kishangarh	11 14	10 —	12 —	12 —	4 —	4 —	6 —	6 —	13 —	13 —	12 —	12 —
Tonk	12 14	12 1	16 3	15 14	4 6	4 6	5 6	5 8	18 6	18 10	16 3	16 5
Jaipur	10 8	10 13	13 5	13 14	5 —	4 14	5 12	5 10	16 3	15 15	13 1	13 10
Karauli	10 10	10 10	15 10	15 10	7 8	7 8	8 2	8 2	15 —	15 5	14 1	14 6
Dholpur	11 5	12 —	17 6	17 —	5 4	5 4	5 8	5 8	17 12½	18 —	17 8	16 12
Bharatpur	10 14	11 10	15 4	15 4	5 8	5 8	6 —	6 —	16 4	16 8	14 10	14 10
Alwar	10 10	11 6	14 7	15 4	5 5	5 5	6 13	6 13	16 8	16 —	15 1	14 12
Deoli	11 14½	11 14	13 14	13 12	5 —	5 —	6 —	6 —	14 12	14 —	13 6	13 —
Nasirabad	10 —	10 —	...	...	6 —	6 8	7 —	7 8	14 —	14 —	12 —	12 —
Western—												
Bikaner	...	10 —	...	14 —	...	5 —	...	7 —	...	12 8	...	10 —
Jaisalmer	...	8 7	...	...	...	4 12	...	7 —	...	11 4	...	10 6
Jodhpur	...	8 4 and 10 —	...	14 5	...	5 3	...	6 8	...	13 —	...	10 — and 12 —
Central India—												
Indore	11 4	11 4	13 —	13 —	5 —	5 —	7 —	7 —	18 —	18 —	12 —	11 —
Nimach	10 8	10 8	...	...	6 12	6 12	7 —	7 —	14 —	14 —	12 —	12 —
Gwalior*	...	...	...	...	...	...	...	...	...	...	...	...
Punjab—												
Southern—												
Hissar	11 8	11 8	16 —	16 —	...	...	7 —	7 —	14 —	14 —	14 —	14 —
Ferozpur	11 4	12 —	15 8	16 8	...	...	7 8	7 8	15 8	17 8	...	...
Central—												
Lahore	10 4	10 12	14 4	14 4	...	...	8 —	8 —	14 8	17 8	13 —	13 —
Gujranwala	10 4	11 12	16 —	16 8	...	...	7 8	7 8	15 —	15 8	12 8	13 —
Gujrat	11 4	12 —	15 4	16 —	...	...	8 —	8 —	...	...	12 8	14 —
Jhelam	9 12	11 —	14 —	14 —	...	...	7 8	7 8	...	...	11 —	13 —

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

MARUA OR RAGI (*Eleusine coracana*)		KANGNI OR KAKUN, ITALIAN MILLET (*Setaria italica*)		GRAM, CHENNA, CHOLA, KADALAY, OR SUNAGA (*Cicer arietinum*)		MAIZE (*Zea Mays*)		ARHAR DÁL		SALT		DISTRICTS
Half-month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces— *continued*
												(a) AGRA—*continued*
												Submontane, west—
…	…	…	…	17 8	17 8	…	…	13 —	13 —	19 —	19 —	Shahjahánpur
…	…	14 —	11 —	16 8	16 4	21 —	24 —	12 4	12 8	20 —	20 —	Budaun
…	…	…	…	16 8	17 8	21 —	21 —	11 —	11 —	20 —	20 —	Pilibit
…	…	…	…	15 12	15 12	20 8	20 8	11 —	11 8	21 —	21 —	Bareli
…	…	…	…	15 8	15 8	18 8	20 8	12 6	12 6	20 8	20 8	Moradabad
…	…	…	…	14 —	14 —	…	…	9 12	10 4	19 8	19 8	Bijnor
…	…	…	…	15 —	15 6	16 8	17 1	8 4	8 4	20 14	20 14	Muzaffarnagar
…	…	…	…	15 12	16 4	18	20 4	9 9	9 2	20 12	20 12	Sahάranpur
17 —	18 —	…	…	14 —	14 12	18 —	19 —	12 —	12 —	16 —	16 —	Dehra-Dun
												Hills—
…	…	…	…	11 —	12 —	12 —	12 —	8 —	10 —	12 —	12 —	Naini Tal
13 —	13 —	…	…	11 —	11 8	…	…	9 —	9 —	13 —	13 —	Almora
20 —	20 —	16 —	16 —	8 —	8 —	…	…	6 —	6 —	10 —	10 —	Garhwál
												(b) OUDH—
												Southern—
…	…	…	…	17 —	17 —	…	…	12 —	12 —	20 —	20 —	Partábgarh
…	…	…	…	19 8	19 —	…	…	12 8	12 8	21 —	21 —	Sultanpur
24 —	22 —	14 —	11 —	17 —	16 8	18 —	18 —	13 —	13 —	20 —	20 —	Rae-Bareli
…	…	…	…	16 12	16 8	…	…	12 8	12 —	20 —	20 —	Unao
…	…	…	…	18 —	18 —	22 —	23 —	12 —	11 8	18 —	18 —	Lucknow
23 —	23 —	20 —	20 —	18 —	[illegible] —	24 —	22 —	13 —	13 —	20 —	19 8	Hardoi
												Northern—
…	…	15 8	15 8	19 8	19 4	20 8	20 8	10 12	10 12	19 —	19 —	Fyzabad
…	…	10 —	10 —	18 —	18 —	20 —	20 —	10 8	10 8	18 —	18 —	Barabanki
12 —	12 —	12 —	12 —	17 8	17 8	[illegible] 4	22 4	10 12	10 12	18 —	18 —	Gonda
…	…	…	…	19 —	19 [illegible]	23	24 —	12 —	12 —	18 8	18 8	Bahraich
17 —	17 —	17 —	17 —	20 —	20 —	24 —	22 —	12 —	12 —	20 —	20 —	Sitapur
24 —	24 —	10 —	11 —	19 8	20 —	22 8	23 —	12 —	12 —	20 —	20 —	Kheri
												Rajputana—
												Eastern—
…	…	8 14	8 13	12 10	12 13	13 5	13 3	8 8	8 7	18 3	17 15	Mewar (Udaipur)
…	…	…	6 8	…	14 8	…	14 —	…	10 8	…	23 8	Ajmer
…	…	…	…	…	14 —	13 —	12 8	…	…	23 8	24 —	Kishangarh
…	…	…	…	18 5	18 10	15 1	15 5	…	…	21 9	22 —	Tonk
…	…	6 —	5 14	15 3 and 16 3	14 15 and 16 11	16 3	15 15	16 11	16 7	24 —	23 12	Jaipur
…	…	12 8	12 8	16 14	16 14	16 4	…	10 —	15 —	21 4	21 4	Karauli
…	…	10 8	10 —	18 9	18 13	…	…	12 —	12 —	22 —	22 —	Dholpur
…	…	9 —	9 —	16 4	16 8	18 —	18 —	11 12	11 12	22 —	22 —	Bharatpur
…	…	9 15	13 —	18 4	18 2	16 —	16 —	18 8	18 8	25 4	25 4	Alwar
…	…	…	…	14 10	14 8	14 8	14 —	9 —	9 —	22 12	22 12	Deoli
…	…	…	…	14 —	14 —	…	…	8 8	8 8	25 —	25 —	Nasirabad
												Western—
…	…	…	…	…	14 12	…	…	…	8 —	…	22 —	Bikaner
…	…	…	…	…	10 6	…	…	…	…	…	22 — and 24 —	Jaisalmer
…	…	…	…	…	13 12	…	…	…	8 12	…	16 5¼	Jodhpur
												Central India—
…	…	…	…	14 8	14 8	20 —	19 —	8 —	8 8	18 —	18 —	Indore
…	…	…	…	14 8	14 8	…	…	9 4	9 4	22 —	22 —	Nimach
…	…	…	…	…	…	…	…	…	…	…	…	Gwalior
												Punjab—
												Southern—
…	…	…	…	18 8	18 8	…	…	…	…	25 —	24 —	Hissar
…	…	…	…	15 4	16 4	17 8	20 —	…	…	22 —	22 —	Ferozpur
												Central—
…	…	12 —	12 8	14 —	14 8	15 8	16 —	10 —	10 8	25 —	25 —	Lahore
…	…	…	…	14 —	15 —	14 4	16 8	…	…	26 —	26 —	Gujranwala
…	…	…	…	18 12	14 8	15 12	16 —	…	…	26 —	26 —	Gujrat
…	…	…	…	18 8	14 8	13 8	16 8	9 —	9 —	28 —	28 —	Jhelam

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913—continued

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—continued												
South-eastern—												
Gurgáon	11 8	11 12	15 8	16 —	...	...	5 8	5 8	16 —	16 —	14 8	15 —
Delhi	10 8	11 —	15 —	15 8	3 —	3 —	6 —	6 —	17 —	17 —	14 —	14 8
Rohtak	11 8	12 —	15 8	15 8	...	...	9 —	9 —	17 —	17 —	15 8	15 8
Karnál	10 12	12 4	16 —	16 —	...	...	7 —	7 —	20 —	22 —	13 —	14 8
Submontane—												
Ambala	11 4	11 4	16 8	16 8	...	...	8 8	8 8	20 8	20 8	14 8	14 8
Ludhiána	11 —	12 —	15 —	15 —	...	...	7 —	7 8	...	17 4	12 12	13 —
Jullundur	12 —	13 4	16 —	17 —	...	...	7 —	7 —	17 —	17 —	12 —	12 —
Hoshiárpur	11 4	13 —	14 —	15 —	...	...	7 —	7 —	14 —	15 —	10 —	10 —
Gurdáspur	12 —	13 —	15 —	16 —	...	...	9 —	10 —	14 —	14 —	...	...
Amritsar	12 —	12 8	14 —	15 —	...	...	7 8	7 12	16 —	16 8	13 —	13 —
Siálkot	12 —	12 —	17 —	16 —	...	...	9 —	9 —	...	...	13 —	13 —
Hills—												
Simla	9 —	10 —	13 4	15 —	...	...	6 12	6 —	14 —	14 —	10 8	10 —
Kángra	12 —	12 —	19 —	19 —	...	...	10 —	10 —	...	...	...	...
Northern—												
Ráwalpindi	10 —	10 8	14 8	15 —	...	..	7 —	7 —	14 —	14 8	11 12	12 —
Attock	10 —	10 12	16 —	16 8	...	...	6 8	7 —	...	...	13 —	...
Western—												
Sháhpur	11 —	12 —	...	16 —	...	..	7 —	7 —	12 —	...	13 —	13 —
Jhang	11 8	12 —	14 8	14 8	...	...	9 —	9 —	14 —	14 —	13 —	13 —
Lyallpur	11 2	11 12	16 —	16 —	...	...	7 8	7 8	...	...	...	...
Multan	10 12	10 12	13 12	13 12	...	...	7 8	7 8	15 —	13 12	12 8	12 4
Montgomery	10 9	11 5	13 —	14 —	...	...	6 8	6 8	14 —	14 —	12 —	12 —
Muzaffargarh	11 4	11 4	14 —	14 —	...	...	6 —	6 —	14 8	15 8	12 —	12 —
Dera Ghazi Khan	10 —	10 —	12 8	12 8	...	...	6 4	7 14	13 12	13 12	12 3	12 3
N.-W. F. Province—												
Hazára	8 11	9 4	15 —	15 8	3 6	3 6	7 6	7 12	...	...	10 12	10 12
Peshàwar	9 2	10 —	16 —	16 —	5 3	5 3	6 3	6 3	12 —	15 —	12 —	13 —
Kohát	9 14	10 8	15 12	16 15	4 8	4 8	9 4	9 4	12 12	15 5	12 2	12 12
Bannu	11 9	11 14	15 2	16 4	3 7	3 7	8 2	8 2	16 4	17 8	11 11	12 8
Dera Ismael Khan	10 5	10 10	11 —	13 12	3 8	3 8	6 6	6 6	17 8	17 8	14 —	14 —
Tochi	12 —	12 8	16 —	16 —	...	...	8 —	9 —	...	...	...	...
Kurram	10 —	10 8	18 —	21 —	9 —	9 8	...	...	...	...	...	...
Malakand	10 8	11 8	16 8	17 —	4 —	4 —	5 8	5 8	13 8	14 8	...	...
Wano	9 3	9 4	11 9	11 5	3 —	3 —	...	...	...	...	...	...
Sind and Baluchistan—												
Karáchi	9 —	9 —	...	...	6 —	6 —	7 —	7 —	11 —	11 —	10 8	10 8
Hyderabad	8 8	9 —	...	...	8 —	6 8	8 8	8 —	11 —	11 —	11 —	11 —
Thar and Parkár (Mirpur Khas)	9 —	9 —	...	...	6 —	6 —	7 —	7 —	11 8	11 8	11 —	11 —
Shikárpur	10 8	10 8	...	...	6 —	6 —	6 8	6 8	11 4	10 8	13 —	13 —
Upper Sind Frontier	9 8	9 12	...	...	6 —	6 —	7 —	7 —	13 —	14 —	13 —	14 —
Quetta	9 3½ to 10 —	9 4 to 10 —	10 13	10 11	3 4	3 4	6 13	6 13	11 1	11 1	8 14	8 14
Bombay—												
Konkan—												
Karwar	6 13	6 13	...	...	6 —	6 —	7 6	7 6	9 10	9 10	9 4	9 4
Ratnagiri	6 12	6 12	...	...	7 4	7 4	7 13	7 13	9 2	9 2	10 10	10 10
Alibág	7 6	7 6	...	...	7 6	7 6	8 2	8 2	...	...	9 8	8 9
Bombay	7 2	7 2	...	...	5 12	5 12	7 13	7 13	9 13	9 13	10 10	10 10
Thanna	9 —	8 9	...	...	6 15	6 15	7 5	7 5	10 3	9 6	9 14	9 14
Deccan and Karnatak—												
Dharwar	7 8	7 8	...	...	8 1	7 14	8 13	8 13	13 11	13 11	10 10	10 3
Belgaum	7 13	7 13	...	...	7 15	7 15	8 8	8 8	11 9	12 1	12 2	11 6
Satara	7 1	7 1	...	...	6 4	5 14	7 2	6 12	9 9	9 9	10 —	9 10
Sholapur	8 7	8 7	...	...	6 7	6 7	7 8	7 8	12 —	12 —	12 —	12 —
Bijapur	7 2	7 2	...	...	5 10	5 10	7 1	6 9	11 6	11 6	11 12	11 12
Poona	7 8	6 14	...	...	5 2	5 12	5 12	6 6	10 13	10 13	10 13	10 13
Khandesh and N.-E. Deccan—												
Ahmadnagar	9 9	9 9	...	...	5 14	5 14	6 10	6 10	11 —	11 —	10 8	10 8
Násik	9 3	9 3	...	...	6 —	6 —	7 7	7 7	...	...	11 11	10 15
Dhulia	8 —	8 —	...	...	6 3	6 3	6 6	6 6	12 4	12 4	10 3	10 3
Jalgaon	9 7	9 4	...	...	6 —	6 2	6 9	6 9	13 1	12 9	12 10	11 8
Gujarat—												
Surat	9 11	9 11	...	...	6 —	5 9	8 5	7 14	10 7	9 4	10 10	9 11
Broach	8 —	8 —	...	...	5 8	5 8	7 —	7 —	11 8	10 8	11 —	10 8
Kaira	7 8	7 8	...	...	4 8	4 8	5 8	5 8	13 8	13 8	12 —	12 —
Baroda	8 8	8 8	...	...	6 —	6 —	6 8	6 8	10 —	10 —	10 —	10 —
Ahmadabad	10 —	9 8	...	...	5 8	5 8	8 —	8 —	12 —	12 —	12 —	12 —
Godhra	9 —	9 —	...	...	6 —	6 —	7 8	7 8	...	...	11 8	11 —
Disa	8 8	8 12	...	...	5 4	5 4	5 8	5 8	15 —	15 —	14 —	13 —
Kathiawar—												
Rajkot	8 12	8 12	...	...	4 8	4 8	5 8	5 8	13 —	13 —	10 4	10 4
Central Provinces—												
Western—												
Nimar	10 8	10 8	...	...	5 —	5 —	7 9	7 9	12 —	12 —	...	...
Hoshangabad	12 —	12 —	...	...	4 12	4 12	7 1	7 1	13 1	14 14	...	...
Betul	12 1	12 —	...	...	...	...	7 3	7 3	12 14	12 14	...	...
Chindwara	12 11	12 11	...	...	6 11	6 11	10 8	10 8	15 3	15 3	...	...
Nagpur	11 7	11 8	...	...	5 3	5 3	9 2	9 2	12 11	12 11	...	...
Wardha	10 11	10 11	...	...	5 2	5 2	9 1	9 1	14 12	14 12	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal		Salt		Districts
Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Punjab—*continued*
												South-eastern—
...	...	...	...	16 8	17 8	16 —	16 —	10 —	10 —	20 —	20 —	Gurgáon
...	...	...	...	16 —	16 8	17 —	17 —	11 —	11 —	22 —	22 —	Delhi
...	...	...	...	17 8	18 8	15 —	15 —	12 —	12 —	21 —	21 —	Rohtak
...	...	...	...	15 4	16 12	17 8	20 —	10 8	11 —	20 —	20 —	Karnál
												Submontane—
23 —	23 —	15 8	15 8	15 8	15 8	19 —	19 8	11 —	11 —	27 —	27 —	Ambála
...	...	8 8	9 —	15 4	16 4	18 —	20 —	...	...	25 —	25 8	Ludhiána
...	...	8 —	8 —	15 8	16 —	16 8	21 —	...	...	25 —	25 —	Jullundur
...	...	...	...	13 8	14 —	15 —	17 4	...	...	23 —	22 —	Hoshiárpur
...	...	8 —	8 —	13 8	14 —	15 —	16 —	...	.	24 —	24 —	Gurdáspur
...	...	12 —	11 8	14 8	15 —	16 8	18 —	10 —	10 —	26 8	26 8	Amritsar
...	...	...	...	14 —	14 8	16 —	16 —	...	...	26 —	26 —	Siálkot
												Hills—
...	...	..	...	12 —	12 —	16 —	16 —	7 —	9 8	17 —	17 —	Simla
...	...	...	...	12 —	12 —	15 8	15 8	8 —	8 —	16 —	16 —	Kángra
												Northern—
...	..	13 —	13 —	13 12	14 4	14 —	15 12	...	...	27 —	27 —	Ráwalpindi
...	...	...	...	13 —	13 —	13 4	14 8	7 12	8 —	26 —	26 —	Attock
												Western—
...		..	...	13 8	14 —	14 —	14 —	...	...	22 —	22 —	Sháhpur
17 —	17 —	17 —	17 —	14 —	14 4	16 —	16 —	...	...	21 —	21 —	Jhang
...	...	...	..	14 12	14 12	15 —	..	...	...	24 —	24 —	Lyallpur
...	...	11 —	11 —	14 —	14 4	17 —	16 8			25 8	25 —	Multan
...	...	...	...	14 2	14 2	14 —	15 —	8 —	8 —	22 —	22 —	Montgomery
...	...	...	...	13 4	13 4	12 —	12 —	.	...	21 —	21 —	Muzaffargarh
...	...	...	...	12 3	11 9	...	..	7 —	..	22 8	22 8	Dera Ghazi Khan
												N.-W. F. Province—
...	...	...	..	11 4	11 8	11 8	11 12	.	.	20 —	20 —	Hazára
...	...	11 —	11 —	13 —	13 —	13 —	14 —	11 —	10 —	25 —	25 —	Pesháwar
...	...	...	...	12 14	12 12	12 2	13 6	...	...	25 8	25 8	Kohát
...	...	...	...	12 5	12 5	15 —	15 15	...	...	31 14	31 4	Bannu
...	...	...	...	12 13	12 13	14 —	13 2	...	...	27 —	27 —	Dera Ismael Khan
...	...	...	...	...	.	15 —	16 —	...	...	23 —	20 —	Tochi
...	...	...	...	9 —	9 8	13 —	15 8	...	...	19 —	19 —	Kurram
...	...	...	...	12 —	12 —	...	...	8 —	8 —	18 —	18 —	Malakand
...	...	...	...	...	..	..	...	...	...	...	...	Wano
												Sind and Baluchistan—
...	...	...	...	13 —	13 —	...	...	8 —	8 —	26 8	26 8	Karáchi
...	...	...	...	11 8	11 8	...	..	9 —	8 8	23 —	23 —	Hyderabad
...	...	...	...	8 —	8 —	...	...	...	...	20 —	20 —	Thar and Párkar (Mirpur Khas)
...	...	..	...	12 —	12 —	...	...	9 —	9 —	22 —	22 —	Shikárpur
...	...	...	...	12 —	12 —	...	...	9 —	9 —	16 —	16 —	Upper Sind Frontier
...	..	...	...	11 3½	11 5	12 1	12 1	6 —	6 —	16 —	16 —	Quetta
												Bombay—
												Konkan—
12 8	12 8	...	...	10 7	10 7	...	...	7 10	7 10	20 10	20 10	Karwar
9 6	9 6	...	...	11 —	11 —	...	...	8 2	8 2	22 2	22 2	Ratnagiri
...	...	...	...	9 —	9 —	...	...	8 5	8 5	23 12	23 12	Alibág
7 14	7 14	...	...	10 10	10 10	...	...	8 15	8 15	18 14	18 14	Bombay
10 5	10 5	...	...	11 2	11 2		...	8 10	8 10	23 2	23 2	Thanna
												Deccan and Karnatak—
...	...	...	...	10 1	9 2	...	...	8 3	8 3	19 8	19 8	Dharwar
12 11	12 11	...	...	10 14	10 6	...	...	7 13	7 13	21 12	21 12	Belgaum
...	...	...	...	13 3	10 —	...	...	8 3	8 3	19 —	19 —	Satara
...	...	...	...	13 2	13 2	...	...	8 3	8 10	18 —	18 —	Sholapur
...	...	...	...	10 14	10 14	...	...	7 14	7 14	20 8	20 8	Bijapur
...	...	...	...	13 5	13 5	...	...	7 8	7 8	18 12	18 12	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	12 —	12 —	...	...	8 1	8 6	17 3	17 3	Ahmadnagar
14 4	14 4	...	...	12 11	11 5	...	...	7 6	7 6	21 —	21 —	Násik
...	...	...	...	11 11	11 11	...	...	8 1	8 1	18 11	18 11	Dhulia
...	...	...	...	13 10	12 13	...	...	10 3	10 3	18 14	18 6	Jalgaon
												Gujarat—
...	...	...	...	9 11	9 11	...	...	8 5	8 5	27 12	26 13	Surat
...	...	...	...	8 —	8 —	...	...	8 —	8 —	24 9	24 9	Broach
14 —	14 —	...	...	11 8	9 —	...	...	8 8	7 8	26 8	26 8	Kaira
11 8	11 8	...	...	10 8	10 8	...	...	8 —	8 —	21 —	21 —	Baroda
...	...	...	...	13 —	13 —	...	...	9 —	9 —	26 8	26 8	Ahmadabad
...	...	...	...	13 —	12 14	...	...	8 —	8 8	25 —	25 —	Godhra
...	...	...	...	...	12 —	...	...	6 8	6 8	25 —	25 —	Disa
												Kathiawar—
...	...	...	...	11 5	12 —	...	...	5 8	5 8	80 4	80 4	Rajkot
												Central Provinces—
												Western—
...	...	...	...	12 —	12 —	...	...	8 8	8 8	17 5	17 4	Nimar
...	...	...	...	14 7	15 1	...	...	12 —	12 —	16 —	16 —	Hoshangabad
...	...	...	...	13 2	13 2	...	...	8 9	8 9	15 7	15 7	Betul
...	...	...	...	12 11	12 11	...	...	8 11	8 11	16 —	16 —	Chhindwara
...	...	...	...	11 14	11 15	...	...	10 7	10 7	16 —	16 —	Nagpur
...	...	...	...	12 15	12 15	...	...	12 11	12 11	17 —	17 —	Wardha

RETAIL PRICES FOR THE SECOND HALF OF JANUARY 1913—*concluded*

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half month	Half month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces— *continued*												
Central—												
Narsinghpur	10 5	10 5	...	...	4 13	4 13	8 —	8 —	14 4	14 4	...	...
Saugor	11 8	11 8	...	...	6 —	6 —	7 2	7 2	15 1	14 4	...	...
Damoh	11 15	11 15	...	...	6 9	6 9	7 12	7 12	15 11	17 6	...	...
Jubbulpore	10 8	10 8	...	...	6 —	5 8	10 8	10 8	14 —	14 —	...	...
Mandla	11 1	11 1	...	...	7 2	7 2	10 4	10 4	...	...	...	...
Seoni	11 5	12 —	...	...	7 2	7 2	10 2	10 12	12 —	12 13	...	...
Bálághát	8 15	8 15	...	...	5 13	5 13	10 7	10 7	...	...	...	...
Bhandára	10 4	10 4	...	...	...	...	8 12	8 —	.	...	...	...
Chánda	10 —	10 —	...	...	6 11	6 11	7 4	7 4	13 5	13 5	...	...
Eastern—												
Biláspur	11 11	11 11	...	...	...	...	12 13	12 13	...	...	...	...
Raipur	11 4	11 4	...	...	7 8	7 8	10 8	10 —	...	...	...	...
Drug	13 13	13 13	...	...	9 15	10 —	10 13	11 1	...	...	...	...
Berar—												
Buldana	8 12	8 12	...	...	5 —	5 —	7 4	6 12	12 11	12 11	...	...
Akola	9 9	9 9	...	...	5 13	5 13	9 —	9 —	16 —	16 —	...	...
Amráoti	10 8	10 8	...	..	6 8	6 8	8 11	8 11	16 —	16 —	...	...
Yeotmal	9 —	9 —	...	...	4 —	4 —	8 —	8	16 —	16 —	...	...
Hyderabad—												
Secunderabad	6 2	6 2	9 6	9 6	3 8	3 8	6 2	6 6	11 1	11 —	11 10	11 14
Madras—												
Malabar Coast—												
Malabar	...	...	...	...	...	...	7 14	7 14	...	...	...	...
S. Canara	...	...	...	...	...	...	8 1	7 7	...	...	...	...
South, Central—												
Coimbatore	...	...	..	...	...	...	6 10	6 10	12 3	12 3	13 11	13 11
Nilgiris	...	...	...	...	...	...	6 3	6 3	...	...	...	...
Salem	..	..	...	.	...	...	5 6	5 6	9 13	9 13	8 4	8 4
Central—												
Bellary	...	...	...	...	...	...	6 8	5 15	14 4	12 12	...	...
Anantapur		...	...		...	.	6 1	6 1	14 1	14 13	...	..
Cuddapah	.	...	..		...	...	6 3	6 8	12 6	13 4	11 15	13 13
Karnul	...	...	..	...	..	...	6 10	6 10	12 3	12 3	..	...
East Coast, north—												
Ganjam	..	...	...	...	...	...	6 10	6 10	...	...	...	...
Vizagapatam	...	...	...	...	...	...	6 12	6 12	..	...	13 15	13 15
Godávari	...	...	...	...	...	...	7 9	7 9	12 4	11 4	...	...
East Coast, central—												
Kistna	...	...	...	...	...	...	9 9	9 8	11 9	10 7	...	...
Guntur	...	...	...	...	...	...	7 2	7 2	12 —	12 —	11 —	11 —
Nellore	...	...	...	...	...	...	8 4	8 4	11 1	13 —	14 —	12 8
East Coast, south—												
Madras	...	...	...	...	...	...	6 12	6 12	...	...	...	...
Chingleput		...	...	...	...	...	7 5	7 5	...	...	...	...
N. Arcot	...	...	...	...	...	...	7 —	6 13	...	...	...	...
S. Arcot	...	...	...	...	...	...	6 10	6 10	...	...	9 9	9 9
Tanjore	...	...	...	...	...	...	7 7	7 7	...	...	10 15	10 15
Trichinopoly	...	...	...	...	...	...	6 10	6 3	11 —	10 3	10 15	11 10
Southern—												
Tinnevelly	...	...	...	...	...	...	7 2	7 —	11 6	11 —	10 11	...
Madura	...	...	...	...	...	...	6 10	6 10	10 3	10 3	8 9	8 9
Mysore—												
Mysore	6 8	5 12	5 8	5 —	5 8	5 —	7 4	7 4	14 —	14 —	...	...
Bangalore	6 —	6 —	5 4	5 4	5 —	5 —	5 8	5 8	...	...	...	...
Coorg—												
Coorg	6 —	6 —	6 —	6 —	7 8	7 12	9 8	9 8	...	...	...	...
Aden	7 —	7 7	...	...	5 1	5 1	5 9	5 9	10 3	9 5	8 15	8 10

[**The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee**]

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dál		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces —*continued*
												Central—
...	...	...	...	16 —	16 —	...	...	12 —	12 —	16 —	16 —	Narsinghpur
...	...	...	...	15 1	14 4	...	...	10 11	10 11	18 5	18 5	Saugor
...	...	...	...	14 11	16 11	...	...	8 —	8 —	16 —	16 —	Damoh
...	...	...	...	14 8	14 —	...	...	10 —	10 —	17 —	17 —	Jubbulpore
...	...	...	...	14 7	14 7	...	...	10 —	10 —	14 —	14 —	Mandla
...	...	...	...	12 —	12 —	...	...	8 —	8 —	16 —	16 —	Seoni
...	...	...	...	10 11	10 11	...	...	8 14	8 14	16 9	16 10	Bálághát
...	...	...	...	11 —	11 —	...	...	9 4	9 4	16 13	15 4	Bhandára
...	...	...	...	11 7	11 7	...	...	11 7	11 7	16 —	16 —	Chánda
												Eastern—
...	...	...	...	11 11	11 11	...	...	10 11	9 14	12 13	12 13	Biláspur
...	...	...	...	12 —	12 —	...	...	11 4	11 4	16 —	18 —	Raipur
...	...	...	...	11 —	12 —	...	...	9 —	9 —	15 4	15 4	Drug
												Berar—
...	...	...	...	11 15	11 15	...	...	8 6	8 6	16 —	16 —	Buldána
...	...	...	...	13 4	13 4	...	...	8 9	8 9	17 2	17 2	Akola
...	...	...	...	15 —	15 —	...	...	11 4	11 4	17 2	17 2	Amráoti
...	...	...	...	11 10	11 10	...	...	11 10	11 10	16 —	16 —	Yeotmal
												Hyderabad—
11 10	11 9	...	...	10 6	10 7	...	...	11 10	11 11	14 —	14 —	Secunderabad
												Madras—
												Malabar Coast
...	...	...	...	...	...	...	...	...	...	19 8	19 6	Malabar
...	...	...	...	...	...	...	...	...	...	20 13	20 4	S. Canara
												South, central—
13 5	13 5	...	...	...	...	...	...	...	...	19 8	19 8	Coimbatore
...	...	...	...	...	...	...	...	...	...	16 —	16 —	Nilgiris
11 13	11 13	...	...	...	...	...	...	...	...	15 12	16 15	Salem
												Central—
15 8	13 9	...	...	...	...	...	...	...	...	17 7	17 7	Bellary
13 14	14 14	...	...	...	...	...	...	...	...	19 15	19 15	Anantapur
13 8	14 1	...	...	...	...	...	...	...	...	21 7	21 7	Cuddapah
...	...	...	...	...	...	...	...	...	...	16 1	16 1	Karnul
												East Coast, north—
16 5	16 5	...	...	...	...	...	...	...	...	20 9	19 14	Ganjam
13 10	14 2	...	...	...	...	...	...	...	...	20 —	20 —	Vizagapatam
12 10	12 10	...	...	...	...	...	...	...	...	24 —	24 —	Godavari
												East Coast, central—
14 5	13 12	...	...	...	...	...	...	...	...	27 —	27 —	Kistna
10 13	10 13	...	...	...	...	...	...	...	...	24 —	24 —	Guntur
13 14	13 14	...	...	...	...	...	...	...	...	26 3	26 3	Nellore
												East Coast, south—
11 13	11 13	...	...	...	...	...	...	...	...	27 12	28 5	Madras
11 5	11 5	...	...	...	...	...	...	...	...	26 —	26 —	Chingleput
12 9	12 9	...	...	...	...	...	...	...	...	23 2	23 2	N. Arcot
11 13	9 10	...	...	...	...	...	...	...	...	23 1	23 1	S. Arcot
12 9	12 9	...	...	...	...	...	...	...	...	22 2	23 7	Tanjore
13 5	13 5	...	...	...	...	...	...	...	...	22 1	22 1	Trichinopoly
												Southern—
13 3	11 13	...	...	...	...	...	...	...	...	27 —	27 —	Tinnevelly
11 2	11 2	...	...	...	...	...	...	...	...	23 13	23 13	Madura
												Mysore—
14 —	14 —	...	...	9 8	8 8	...	...	7 8	7 —	17 8	17 8	Mysore
14 —	13 —	...	...	8 —	7 —	...	...	6 8	6 8	17 4	17 4	Bangalore
												Coorg—
16 8	17 —	...	...	16 8	16 8	...	...	7 —	7 —	18 —	18 —	Coorg
...	...	...	...	10 3	10 11	...	...	9 5	9 5	32 —	32 —	**Aden**

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence

R. E. ENTHOVEN,

Secretary to the Government of India

Calcutta, February 22, 1913.

Statement showing the number of persons on relief works and in receipt of gratuitous relief in t Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 15th February 1913.

No.	Name of district or State	AREA UNDER FAMINE RELIEF.							TRACTS UNDER OBSERVATION AND TEST.	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF. Dependants of relief workers relieved on works.	Relieved in villages, kitchens, poor-houses, etc.	Total.	Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
1	2	3	4	5	6	7	8	9	10	11
					BOMBAY.					
	Districts.									
1	Ahmednagar	4,531	672,000	......	......	16,406	16,406	16,406	......	......
2	Poona	(Not	given)	......	......	......	......	......	......	256
3	Sholapur	......	......	......	......	......	......	......	......	975
	Total Bombay	4,531	672,000	......	......	16,406	16,406	16,406	......	1,231
					UNITED PROVINCES.					
1	Mirzapur	(Not	given) ...	......	......	......	......	......	2,194	......
	Native States.									
1	Chakia district of the Benares State.	Di	tto	......	......	......	......	......	3,311	2,512
	Total United Provinces.	......	......	......	......	......	......	......	5,505	2 512

E. D. MACLAGAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 27th February 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 22nd February 1913 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	...	...
		Delhi-Rural area	5	5
		TOTAL	5	5
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	38	31
		Ahmedabad City	...	...
		Ahmedabad District	...	...
		Broach Port	...	...
		Broach District	...	...
		Kaira "	...	...
		Mahi Kantha Agency	...	...
		Palanpur "	...	...
		Rewa Kantha "	8	7
		Bulsar Port	...	...
		Surat Town and Port	...	...
		Rander Port	...	...
		Surat District	40	25
		Surat Agency	...	...
		Bhiwndi Port	...	...
		Bandra "	10	11
		Mahim "	...	...
		Bassein "	...	...
		Sanjan "	...	...
		Thana "	...	...
		Chinchani "	4	4
		Tarapur "	...	...
		Joo "	...	...
		Thana District	...	...
	Central	Ahmednagar District	...	1
		West Khandesh	...	...
		East Khandesh District	4	1
		Nasik District	...	...
		Poona City	31	17
		Poona District	2	4
		Satara "	82	19
		Sholapur Town	...	...
		Sholapur District	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Southern	Panvel Port	...	...
		Alibag „	6	4
		Kolaba District	22	23
		Vengurla Port	2	2
		Ratnagiri District	...	...
		Belgaum „	38	31
		Hubli Town	22	20
		Dharwar District	37	32
		Kanara „	...	...
		Bijapur „	56	71
		Bijapur Agency	...	...
		Savantvadi State	...	...
	Sind	Karachi Town and Port	...	...
		Karachi District	...	...
		Sukkur „	...	...
		Larkana „	...	...
	Political Charges	Baroda State	21	12
		Cutch „	17	14
		Porbandar Port	...	...
		Kathiawar Agency	3	5
		Kolhapur and Southern Maratha Country	77	71
		Satara Agency	...	...
		Savanur State	...	...
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira „	7	6
		Murud Port	...	...
		TOTAL	477	410
Madras Presidency	...	Anantapur District	19	20
		North Arcot „	48 (c)	23 (c)
		Bellary Town	...	...
		Bellary Cantonment	...	...
		Bellary District	18	17
		Mangalore Town and Port	4	2
		South Canara District	...	9
		Chittoor District	1 (a)	1 (a)
		Coimbatore Town	...	...
		Coimbatore District	80 (b)	51 (a)
		Cuddapah „	10	6
		Ganjam „	...	...
		Godavari „	1 (a)	1 (a)
		The Nilgiris „	...	...
		Malabar „	1 (a)	2 (b)
		Salem „	3	3
		TOTAL	185	134

(a) One imported. (b) Two imported. (c) Three imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	...	...
		Bankura	...	...
		Hooghly District	1	1
		Howrah Town	...	...
		Howrah District	...	...
	Presidency	24-Parganahs	...	...
		Calcutta	10	10
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	...
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	...
		Pabna District	...	...
		TOTAL	11	11
BIHAR AND ORISSA	Patna	Patna Town	...	...
		Patna District	...	...
		Gaya Town	...	...
		Shahabad District	...	...
	Tirhut	Saran District	...	...
		Muzaffarpur District	...	...
		Darbhanga District	...	...
	Bhagalpur	Monghyr Town	...	...
		Monghyr District	...	...
		Bhagalpur Town	...	...
		Bhagalpur District	...	...
		Champaran "	...	...
		Sonthal Parganas	...	...
		TOTAL	...*	...*
UNITED PROVINCES	Meerut	Saharanpur City	2	...
		Saharanpur District	4	8
		Muzaffarnagar	58	58
		Meerut City	33	32
		Meerut District	94	94
		Bulandshahr District	10	5
	Agra	Muttra District	18	14
		Mainpuri "	6	6
		Etah "	23	20

The following correction should be made in the return for the week ending 15th February 1913:—
Shahabad district read 157 cases 202 deaths *for nil.*
Saharanpur district read 14 cases 18 deaths *for nil.*
* Figures not yet received.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
United Provinces	Rohilkhand	Bareilly City	67	47
		Bareilly District	48	46
		Bijnor „	4	4
		Budaun „	...	...
		Moradabad City	...	...
		Moradabad District	14	16
		Shahjahanpur City	16	11
		Shahjahanpur District	8	5
		Pilibhit „	3	3
	Allahabad	Furrukhabad City	...	...
		Furrukhabad District	82	78
		Etawah „	34	27
		Cawnpore City	10	10
		Cawnpore District	54	51
		Fatehpur „	58	40
		Allahabad City	3	3
		Allahabad District	83	79
	Jhansi	Jhansi City	...	...
		Jhansi District	8	6
		Jalaun „	43	42
	Benares	Benares „	5	4
		Mirzapur City	25	18
		Mirzapur District	13	12
		Jaunpur „	80	80
		Ghazipur „	274	234
		Ballia „	271	344
	Gorakhpur	Gorakhpur District	710	485
		Basti „	152	125
		Azamgarh „	613	507
	Kumaun	Naini Tal District	10	13
		Garhwal „	...	...
	Lucknow	Lucknow City	32	32
		Lucknow District	129	129
		Unao „	305	279
		Rae Bareli „	149	119
		Sitapur „	...	...
		Hardoi „	90	67
		Kheri „	25	22
	Fyzabad	Fyzabad City	18	16
		Fyzabad District	108	81
		Gonda „	53	37
		Bahraich „	90	83
		Sultanpur „	62	59
		Partabgarh District	4	2
		Bara Banki „	237	200
		TOTAL	4,298	3,632
Punjab	Ambala	Hissar District	7	3
		Gurgaon „	97	90
		Rohtak „	65	47
		Karnal „	143	143
		Ambala „	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	23	28
		Jullundur "	18	14
		Ludhiana "	4	1
	Lahore	Amritsar City	1	1
		Amritsar District	12	5
		Gurdaspur "	5	8
		Sialkot "	18	18
		Gujranwalla "	16	9
	Rawalpindi	Shahpur District	...	...
		Jhelum "	14	9
		Rawalpindi District	...	...
	Multan	Montgomery District	...	...
		Muzaffargarh "	...	...
		Patiala State	28	28
		Jind State	23	17
		Kalsia State	...	...
		TOTAL	469	406
BURMA	Pegu	Rangoon Town	34	36
		Inscin District	8	7
		Tharrawaddy District	3	3
		Pegu District	15	...
		Prome "	35	31
	Irrawaddy	Bassein Town	10	11
		Bassein District	6	5
		Henzada	2	2
		Myaungmya District	11	11
		Maubin "	23	25
		Pyapon "	30	25
	Tenasserim	Toungoo District	30	28
		Thaton "	20	20
		Moulmein Town	17	17
	Magwe	Thayetmyo District	2	2
	Mandalay	Mandalay Town	...	...
		Bhamo District	3	6
		Katha "	...	...
	Meiktila	Yamethin District	...	...
		Kyaukse "	...	...
		TOTAL	254	229

The following corrections should be made in the return for the week ending 15th February 1913 :—

Pyapon district *read* 15 cases 14 deaths *for nil.*
Bassein " " 9 " *for* 8 cases.
Thaton " " 3 " " 1 case.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur Town	...	...
		Nagpur District	3	4
		Bhandara Town	2	4
		Bhandara District	4	3
	Jubbulpore	Jubbulpore District	11	10
	Chattisgarh	Raipur Town	...	...
		Raipur District	...	...
	Berar	Yeotmal District	6	1
		TOTAL	26	22
COORG	...	Coorg	...	...
		TOTAL	...	...
MYSORE STATE	...	Bangalore Civil and Military Station	25	24
		Bangalore City	9	12
		Bangalore District	21	21
		Mysore City	...	...
		Mysore District	19	11
		Hassan "	10	9
		Kadur "	5	5
		Kolar "	5	4
		Kolar Gold Fields	15	12
		Tumkur District	1	5
		Shimoga "	1	3
		Chitaldroog "	...	...
		TOTAL	111	106
HYDERABAD STATE	...	Usmanabad District	3	1
		Raichur "	21	15
		Aurangabad "	24	6
		Nizamabad "	5	9
		Gulbargah "	14	13
		Bidar "	2	1
		Parbhani "	...	...
		Atrafibaldah " Sarf-i-khas	2	1
		Nander "	...	1
		Hyderabad City and suburbs	...	...
		Bir District	...	...
		Adilabad District	...	...
		Medak "	18	17
		Nalgondah "	2	1
		Warangal "	2	2
		Karimnagar District	...	...
		Mahbubnagar "	11	11
		TOTAL	104 (a)	78 (a)

(a) From the 10th to the 16th February 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	...
		Neemuch Cantonment	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	...	...
		Karwai State	...	...
		Rajgarh "	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...
		Barwani "	...	...
		Morar Cantonment	...	...
		Sitaman State	...	...
		Sohawal "	...	...
		Narsingarh "	...	...
		Orchha "	...	...
		TOTAL	...	...
RAJPUTANA AND AJMER-MERWARA	...	Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	41	41
		Jaipur State	7	2
		Dholpur City	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh "	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	18	9
		Ajmer Town	...	...
		Shahpura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	61	52
N.-W. F. PROVINCE	...	Peshawar Cantonment	...	...
		Dera Ismail Khan	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District	...	...
		Kathua "	...	...
		Jammu Province	1	1
		TOTAL	1	1
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	6,002	5,136

The following corrections should be made in the return for week ending 15th February 1918 :—

Barwani State *read* 3 cases *for* 2.

L. C. PORTER,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

MEDICAL.

Delhi, the 28th February 1913.

RESOLUTION.

QUESTION WHETHER PERSONS ATTENDING HOSPITALS AND DISPENSARIES MAINTAINED OR ASSISTED FROM PUBLIC FUNDS SHOULD BE CONSIDERED TO BE ENTITLED TO GRATUITOUS MEDICAL ADVICE AND TREATMENT, IRRESPECTIVE OF THEIR CIRCUMSTANCES.

The following Resolution is published for general information :—

No. 1211-C/1222-C.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

MEDICAL.

Delhi, the 19th February 1913.

RESOLUTION.

The Governor-General in Council has recently had occasion to examine, in consultation with local Governments, the question whether persons attending hospitals and dispensaries maintained or assisted from public funds should be considered to be entitled to gratuitous medical advice and treatment, irrespective of their circumstances, or whether payment should be required in the case of those who are not actually poor. The replies received indicate a considerable divergence of practice in the several provinces, as also distinct differences of opinion regarding the policy which it is expedient to adopt, but while recognising that the varying conditions prevailing in different parts of the country render it impossible and undesirable to prescribe any one course for universal adoption, the Government of India are of opinion that it would be useful to set forth the considerations which have been urged on either side and to make known briefly the systems which are now followed, in order that action may be taken to enforce the principle of discrimination which, to their mind, the time has now come to accept.

2. The provinces which are averse from the introduction of a general requirement of payment by those who can afford to do so are Madras, Bengal, Eastern Bengal and Assam * and Burma, and the reasons which have been urged in support of this view may be summarised as follows :—

(a) The really well-to-do do not, as a matter of fact, resort to public hospitals (or at least to an extent likely to interefere seriously with the prospects of private practitioners), being deterred therefrom by prejudices (especially in the case of the ladies of the

* The enquiries made were prior to the creation of the provinces of Bihar and Orissa and Assam.

family), the discomfort of waiting along with others, and the smaller degree of personal attention which can inevitably be given to each case at a public institution as compared with a private home.

(b) The resort of as many people as possible to the public hospitals assists in the spread of a knowledge of the benefits of western medical science, which it is not desirable in any way to discourage, looking to the fact that the existing facilities for efficient medical treatment are admittedle inadequate for the needs of the country. To prevent the access of any class to such hospitals as there are might mean that they were debarred from proper medical advice.

(c) It would be difficult to draw a dividing line between rich and poor without enquiries which would be resented, and which would place an undesirable power in the hands of subordinates.

(d) The flow of private subscriptions (already in many places meagre) might be interrupted by any interference with the charitable aspect of medical relief.

It is not the case, however, that even in the provinces named medical assistance is at present given entirely free. In Madras, medicines as distinct from advice, are generally paid for, both in public and municipal institutions (though not in those maintained by Local Boards), by persons possessing more than a defined minimum income, while charges are recovered in the Presidency hospitals. A similar procedure as regards medicines is followed in Assam. In Burma, and Eastern Bengal, persons of reasonable means are supposed, in theory, to make some return for attendance in the shape of voluntary subscriptions.

3. On the other hand the local Governments of Bombay, the Punjáb, and the Central Provinces are in favour of some system of payment by those in a position to do so for the benefits conferred by public medical institutions. In Bombay rules directed towards this end are under preparation, while in the Central Provinces experiments are being tried with the view of arriving at a satisfactory solution of the difficulty. In the Punjab the Lieutenant-Governor has made a public pronouncement in favour of the imposition of small fees, but it is reported that opposition from municipal committees has been encountered. The local Government of the United Provinces, while conscious of the obstacles which have hitherto been regarded as rendering inexpedient the levy of any charge, considers that these are weakening and that the time has now come to review the position. The arguments upon which reliance is placed by those who advocate some insistence upon a pecuniary return from those capable of making it without hardship are, briefly, as follows :—

(i) The field to be covered before the provision of medical aid in this country can be regarded as sufficient is enormous, and it is therefore all the more necessary that the burden upon public and local funds shall be confined to the cases of the poor who are unable to help themselves. The abuse of charity by those who can afford to pay merely retards the extension of facilities to localities where they are at present unknown.

(ii) The complaint that public institutions unduly hamper private practitioners is not unfounded, and to the extent that the growth of an independent medical profession trained in western methods is thereby hindered, this competition is to be deprecated. Government can never hope to do all that is needed in the matter of medical relief in this country, and it owes it to the men now passed out of its colleges and schools that they shall have a fair opportunity of establishing themselves.

(iii) The difficulties anticipated in the way of the differential treatment of patients of means have in fact been surmounted in some places and should not prove to be insuperable.

4. From the evidence at their disposal the Government of India are convinced that resort is at present had to the public hospitals by persons who are in

a position to pay for such benefits, and they consider that it is only fair to the growing private medical profession that an effort should be made to prevent this practice. That these hospitals help greatly to spread the popularity of western medicine they have no doubt, but except, perhaps, in the less developed parts of the country, an appreciation of European methods is already extending, and the efforts of the men trained in the Government colleges and schools are all helping towards this result. With the exception of the more backward areas it should be possible to avoid the pauperisation of the people in the matter of medical relief, without preventing the treatment at the public expense of the poor who are willing to avail themselves of the opportunity, and as the figures show the number of these is yearly increasing. In so far as more funds can be secured from the contributions of those in easier circumstances, the extension of medical aid will be facilitated, and the fear that the refusal of gratuitous treatment to those who cannot be described as indigent will prejudice the progress of western science is apt to be exaggerated. Persons in comfortable circumstances have to be educated up to the recognition of the fact that they have no claim to free medical relief at the cost of the State. The introduction of an efficient system of discrimination must be governed by local conditions; it is mainly a matter of method and supervision, and the efforts which have been made to improve the status of the subordinate establishments should lessen the risk of the harassment of the people at their hands. Moreover, as the people themselves become better educated they should be more capable of protecting themselves. In Madras the limits of income entitling persons to free medicine or otherwise appear to have been fixed by Government, and this also is the intention in Bombay; in the Central Provinces the agency of the dispensary committees is made use of either to prepare lists of those who are considered able to pay, according to a scale laid down by the Inspector-General of Civil Hospitals, or to certify as to the suitability of those who can reasonably claim exemption. Another possible method is the requirement of a minimum contribution from a locality before a dispensary is opened in its midst. The immediate treatment of urgent cases in all circumstances can be prescribed without difficulty, but for the rest no hard and first rules can be framed for adoption everywhere, and the local knowledge of those controlling these institutions must be trusted to devise whatever method may best suit the particular conditions to be dealt with.

5. It is sufficient that the Governor-General in Council should make it known that the principle of discrimination is that towards which all provinces should work. Obviously the more important urban centres where supervision is strongest, and the supply of private practitioners adequate, afford the best opportunity for an early move in this direction, and specially is this the case with reference to private wards in the larger hospitals. In fact any patient who can afford to pay for separate accommodation should be charged a reasonable sum in addition for attendance and medicines; and care should be taken not to undersell private nursing homes and chemists' shops or to compete with private medical men. In rural areas progress may be less rapid and it must be adapted to local conditions, but it is the wish of the Government of India that the object to be secured, namely that persons should not be treated at the public expense who can afford to pay, should be consistently kept in view and action gradually taken as circumstances permit to attain this end.

ORDER—Ordered that a copy of this Resolution be forwarded to local Governments and Administrations for information and guidance.

H. WHEELER,

Secretary to the Government of India.

No. 1427-C.—1435-C.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Establishments.

RESOLUTION.

PROCEDURE REGARDING THE SUBMISSION TO THE ROYAL COMMISSION ON THE PUBLIC SERVICES IN INDIA OF THE VIEWS OF THE SERVICES OTHER THAN THE INDIAN CIVIL AND PROVINCIAL CIVIL SERVICES.

Delhi, the 27th February 1913.

The Royal Commission on the Public Services have informed the Government of India that in the course of their enquiries during the cold weather of 1913-14, while not desiring to restrict any individual member of a Service from placing before the Commission such evidence as he may wish to give, it would be more convenient to them if some means could be found of giving expression to the corporate opinion of various Services as a whole, or of sections of them representative of different views. They accordingly ask that the members of the Services noted in the margin may be allowed to take such steps as will enable them to submit, through representatives, to the Commission memoranda under the following nine heads:

1. Indian Finance Department.
2. Mint and Assay Department.
3. Military Finance Department.
4. Railway Department.
5. Survey of India Department.
6. Postal Department.
7. Telegraph Department.
8. Customs Department.
9. Northern India Salt Revenue Department.
10. Indian Mines Department.
11. Geological Survey Department.

I. Methods of recruitment.
II. System of training and probation.
III. Conditions of service.
IV. Conditions of salary.
V. Conditions of leave.
VI. Conditions of pension.
VII. Such limitations as may exist in the employment of non-Europeans, and the working of the existing system of division of Services into Imperial and Provincial.
VIII. Relations of the Service with the Indian Civil Service and other services.
IX. Any other points within the terms of reference to the Royal Commission not covered by the preceding heads.

2. The Royal Commission state that they would be glad to obtain these memoranda by the 10th April before they leave India, but would accept them if posted to them at the India Office, London, by the mail leaving Bombay on the 3rd May. It would meet their convenience if such memoranda were printed and if 50 copies of each were sent.

3. The Government of India have no objection to action being taken on the lines proposed by the members of the Services mentioned, and intimation to this effect will be given through the Heads of the different Departments concerned.

Ordered that a copy of the above Resolution be communicated to all Departments of the Government of India (except the Army Department) with the request that the necessary instructions may be issued in respect of the Services with which each Department is concerned. The details of any facilities to be given to the members of the various Services in order to enable them to comply with the wishes of the Commission may be left to the Head of each Department to arrange.

Ordered also that the Resolution be published in the *Supplement* to the *Gazette of India*.

H. WHEELER,

Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

Gauge	Railways.	Average earnings per mile per week: During 1st half of 1912.	Average earnings per mile per week: During official year 1911-12.	Results of working during 1st half of year: Mean mileage worked: 1912.	Mean mileage worked: 1913.	Total earnings for week ending: 15th February 1912.	Total earnings for week ending: 15th February 1913.	Earnings per mile open for week: 1912.	Earnings per mile open for week: 1913.	Total earnings from 1st January to: 15th February 1912.	Total earnings from 1st January to: 15th February 1913.	Increase.	Decrease.	Results of working for official year: Total earnings from 1st April to: 15th February 1912.	Total earnings from 1st April to: 15th February 1913.	Increase.	Decrease.
		Rs.	Rs.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	State and Guaranteed Railways.																
5' 6" gauge.	Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	7,87,138	8,21,000	316	329	52,03,087	54,62,000	2,58,913	...	2,97,18,386	3,47,47,000	50,28,614	...
	Bezwada Extension	372	320	21	21	8,322	8,000	396	381	46,919	48,700	1,781	...	2,95,215	3,29,000	33,785	...
	Bombay, Baroda and Central India	739	741	946	946	7,45,158	7,20,000	788	761	45,57,408	46,14,000	86,592	...	2,76,93,427	2,84,64,000	7,70,573	...
	Eastern Bengal (including 3' 3⅜" and 2' 6" gauge lines)	382	415	1,510	1,570	6,27,641	6,44,000	416	410	41,88,499	45,34,000	3,45,501	...	2,85,00,847	3,04,43,000	19,42,153	...
	East Indian	810	761	2,392	2,472	19,51,379	20,25,000	816	819	1,23,31,185	1,37,81,000	14,49,815	...	8,06,42,956	9,04,62,000	98,19,044	...
	Great Indian Peninsula (including Indian Midland)	681	586	2,473	2,472	19,00,177	19,59,000	772	792	1,19,30,488	1,25,23,000	5,92,512	...	6,40,30,973	6,94,82,000	54,51,027	...
	Agra-Delhi Chord	372	354	126	126	54,136	45,200	433	359	3,56,409	2,83,000	...	73,409	19,94,840	18,88,000	...	1,06,840
	Baran-Kotah	102	85	40	40	4,648	4,100	115	102	24,493	27,000	2,507	...	1,52,094	1,68,000	15,906	...
	Bhopal-Itarsi	499	454	57	57	27,728	47,300	189	[illegible]	1,76,121	2,53,000	76,879	...	11,59,327	15,08,000	3,48,673	...
	Madras and Southern Mahratta (including 3' 3⅜" gauge lines)	282	252	2,585	2,585	7,01,73[illegible]	7,44,000	271	288	41,88,[illegible]	45,05,000	3,16,830	...	2,90,86,848	3,10,29,000	19,42,152	...
	North-Western (including 2' 6" gauge lines)	479	427	3,806	3,806	18,48,564	15,50,000	486	407	1,09,44,408	1,07,60,000	...	1,84,408	7,11,38,881	7,96,32,000	84,93,119	...
	Oudh and Rohilkhand (including Cawnpore-Burhwal 3' 3⅜" link)	325	295	1,579	1,602	5,05,200	4,84,000	320	302	28,59,123	28,72,000	12,877	...	1,81,42,102	2,11,80,000	30,37,898	...
	Hardwar-Dehra	292	273	32	32	8,716	8,300	272	259	44,847	54,300	9,453	...	3,82,482	3,80,000	...	2,482
3' 3⅜" gauge.	Assam-Bengal	146	141	790	805	1,20,354	1,28,000	164	159	7,77,502	8,68,000	90,498	...	49,41,805	56,57,000	7,15,195	...
	Burma	313	267	1,529	1,545	5,42,424	5,93,000	355	381	35,88,338	37,22,000	1,33,662	...	1,78,92,745	1,88,76,000	9,83,255	...
	Jodhpur-Hyderabad (British Section)	208	198	124	124	27,583	29,700	223	240	1,80,512	1,85,000	4,488	...	11,26,130	12,05,000	78,870	...
	Lucknow-Bareilly	167	153	254	293	46,811	53,000	184	181	2,90,791	3,30,000	39,209	...	17,40,610	19,95,000	2,54,390	...
	Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	64,510	79,600	157	194	3,95,725	4,74,000	78,275	...	27,14,230	31,64,000	4,49,770	...
	Rajputana-Malwa	363	317	1,828	1,828	6,89,860	6,28,000	377	334	41,77,358	41,28,000	...	49,358	2,52,40,824	2,68,72,000	16,31,176	...
	South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,396	4,88,378	5,32,000	350	381	31,72,439	32,97,000	1,24,561	...	2,21,69,379	2,39,13,000	17,43,621	...
	Travancore Branch	141	139	108	108	13,754	15,300	127	142	93,375	97,500	4,125	...	6,90,329	7,36,000	45,671	...
	Tirhoot	256	226	769	791	2,03,218	1,93,000	264	244	12,39,903	12,46,000	6,097	...	79,06,007	83,21,000	4,14,993	...
2' 0" gauge.	Jorhat (Provincial)	74	75	32	33	2,392	2,400	75	73	12,478	13,600	1,122	...	99,351	1,03,000	3,649	...
	TOTAL	434	394	25,302	25,558	1,13,88,426	1,13,13,900	450	443	7,07,79,578	7,41,08,100	33,28,522	...	43,74,59,788	48,05,54,000	4,30,94,212	...

All other Railways.																
5' 6" gauge.																
Amritsar-Patti-Kasur	171	168	56	56	8,293	9,000	148	161	51 842	62,000	10,158	...	4,25,744	4,70,000	44,256	...
Bhopal-Ujjain	200	167	114	114	22,854	23,000	200	193	1 13,937	1,39,000	25,163	...	8,41,940	9,55,000	1,13,060	...
Bina-Goona-Baran	72	54	148	148	9,116	11 400	62	77	61,056	65,600	24,544	...	3,40,025	4,72,000	1,31,975	...
Delhi-Umbala-Kalka	314	326	192	192	13,772	57,800	290	301	3,53,818	3,92,000	38 182	...	28,36,741	28,68,000	11,259	...
Jammu-Kashmir (Native State Section)	81	119	16	16	1 947	1,700	122	106	4,221	11,100	6,879		81,026	76,500	..	4,526
Jullundur Doab (a)	...		...	33	.	1,800		54	.	10,800	10,800	.		10,800	10,800	...
Khanpur-Chachran	25	21	22	22	421	300	19	23	3,559	3 500	..	59	(b) 16,420	24,600	8,180	...
Ludhiana-Dhuri-Jakhal	179	158	79	79	13,003	13,000	165	165	77,353	75 000	...	2 359	5,95,188	5,99,000	3,812	...
Nagda-Ujjain	229	172	34	34	7,077	[illegible]	206	182	40,379	35,800		4 579	2,46,431	2,58,000	11,569	...
Nizam's Guaranteed State	352	359	334	334	1,15,400	1,14,000	310	341	7 24,301	7,55,000	63,496	.	48,13,729	50,34,000	1,90,271	...
Petlad-Cambay	207	176	34	34	6 231	5 700	192	165	41,224	[illegible]		4 729	2,63,741	2,56,000	...	5,741
Rajpura-Bhatinda	414	294	108	108	43 [illegible]	35,000	407	352	2 70,944	2,35,000		35,944	14,90,680	17,19,000	2 28,320	...
Southern Punjab	299	257	425	425	[illegible]	1 10,000	435	[illegible]	9,84 279	7,62 000		2 22,479	48,94,499	47,67,000	...	1,27,499
Southern Punjab—" Ludhiana " Extension	149	147	155	155	[illegible]	23,000	172	118	[illegible]	1 58,000	6 805		9,73,047	10,22,000	48,953	...
Sutlej Valley	45	48	209	208	[illegible]	12,000	[illegible]	8	[illegible]	72 000	2,492		4,70,028	4,54,000	.	6,028
Tapti Valley	213	159	155	155	[illegible]	[illegible]	205	171	1 95,943	1 70,000		28 943	10,64,993	11,44,000	79,008	..
Tarkessur	375	328	22	22	[illegible]	6 000	497	277	31,878	3 ,900	.	11,978	3,23,336	3,22,000	...	1,336
3' 3⅜" gauge.																
Ahmedabad-Dholka	92	78	34	34	2,982	2,500	89	71	18,476	16,300		2,176	1,18,227	1,12,000	...	6,227
Ahmedabad-Parantij (including Brahmakhed Extension)	88	77	89	89	5 978	[illegible]	91	[illegible]	14,124	39,400		4 724	3,13,427	2,88,000	..	25,427
Bengal and North-Western	203	170	1 174	1,176	2,23,346	2 13,000	175	151	[illegible]	13 75 000		1 61,592	89,56,686	94,34,000	4,77,314	...
Bengal-Dooars	155	157	153	153	[illegible]	[illegible]	178	137	[illegible]	1,71,000	10,847		10,94,933	12,74,000	1,79,067	...
Bezwada-Masulipatam	132	114	52	52	[illegible]	6 400	173	123	[illegible]	[illegible]		4 874	2,62,070	2,81,000	18,950	...
Bhavnagar (including Dhrangadra)	181	169	171	194	[illegible]	34,000	[illegible]	175	[illegible]	2 11,000	3 842		13,61,785	13,54,000	..	7,785
Gondal-Porbandar (including Jetalsar-Rajkot)	136	122	191	194	[illegible]	[illegible]	[illegible]	118	1 73 481	[illegible]	3 519		10,63,672	10,76,000	12,328	...
Jamnagar	93	89	54	54	[illegible]	[illegible]	125	107	[illegible]	[illegible]		1 926	2,17,996	2,04,000	..	13,996
Junagad	131	105	89	100	14,531	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	4,11,953	4,38,000	26 047	...
Cooch Behar	153	152	33	33	[illegible]	[illegible]	[illegible]	[illegible]	34 312	[illegible]		[illegible]	2 26,824	2,41,000	14 176	...
Dibru-Sadiya	296	304	85	96	26,371	27,900	307	317	[illegible]	1 74 000	[illegible]	..	10,63,181	11,56,000	93,819	...
Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	179	181	18,347	14,800	102	83	[illegible]	[illegible]		[illegible]	[illegible]	6 45,000	...	55,756
Hyderabad-Godavari Valley	270	185	392	442	1 17 575	1 10 000	[illegible]	219	6 10 519	[illegible]	-5,181		[illegible]	37,43,000	6,44,930	...
Jaipur	95	75	73	73	6,731	[illegible]	[illegible]	79	[illegible]	34,300		[illegible]	2,43,361	2,69,000	25,639	...
Jodhpur-Bikaner	120	122	910	995	1 12,391	1,02,000	124	103	7 27,749	7 17,000		10 749	[illegible]	48,43,000	2 36,201	...
Kolhapur	244	202	29	29	8,741	6,100	290	210	52,601	[illegible]		4,001	2,50,973	2,60,000	9,027	...
Mirpur Khas-Jhudo	36	28	100	100	4,188	6,900	42	[illegible]	(c) [illegible]	37,300	[illegible]		91,650	1,68,000	76,350	...
Morvi (including Vankaner-Morvi, 2' 6" gauge)	166	144	93	93	17,220	13,000	185	140	1 01 881	69 200		32,681	5,99,070	5,72,000	...	27,670
Mymensingh-Jamalpur-Jagannathganj	130	141	55	55	8,379	5,000	152	115	[illegible]	59 100		3,073	3,49,113	3,42,000	...	7,113
Rohilkund and Kumaon	146	178	268	268	35,183	38,100	131	142	[illegible]	[illegible]	13 421	...	14,97,836	18,08,000	3,10,164	...
Sangli	161	174	5	5	907	1 000	185	210	5 728	5,700		228	33,838	32,500	..	6,338
Shoranur-Cochin	198	183	65	65	11 725	12,800	177	197	78,548	[illegible]	3 752		5,37,512	5,53,000	15,488	...
Tanjore District Board	179	157	103	133	[illegible]	[illegible]	151	167	[illegible]	[illegible]	4 012		7,28,336	7,88,000	59,664	...
Udaipur-Chitorgarh	88	78	67	67	5,327	5 100	79	75	28,883	[illegible]	[illegible]		2,33,926	2,65,000	31,074	...
2' 6" gauge.																
Barsi	193	151	116	116	24,416	24,700	211	213	1 49 435	1 47,000		2 438	[illegible]	8,49,000	1,46,404	...
Champaner Shivarajpur	90	75	20	20	[illegible]	1,600	[illegible]	80	11 175	[illegible]		[illegible]	64,760	72,400	7,640	...
Gaekwar's Dabhoi	130	138	118	115	18,900	13,700	[illegible]	114	1 07,857	[illegible]		25,057	5,68 775	4,72,000	.	96,775
Kosamba-Zankavao (d)	34	...		26		300		12		2 000	[illegible]	.	...	16,100	16,100	...
Rajpipla	80	66	37	37	4 165	3 000	111	81	[illegible]	[illegible]		5,440	[illegible]	95,100	...	13,368
2' 0" gauge.																
Darjeeling Himalayan	419	394	51	51	19,385	17,000	390	333	1,05,443	1 00 000		5,443	9,08,347	9 83,000	74,653	...
TOTAL	186	170	6,921	7,147	13,72 516	12 23,300	198	171	82,90 331	79,70,200		3,26 131	5,01,38,087	5,30,88,000	29,49,913	...
GRAND TOTAL	381	347	32,223	39,705	1,27,60 942	1,25,37,200	336	383	7,90,75 909	8,20,78,300	30,02,391	..	48,75,97,875	53,36,42,000	4,60,44,125	...

(a) Opened from 1st January 1913. (b) From 2nd July 1911. (c) Including Khadro Section opened from January 1912. (d) Opened from 1st June 1912.

Simla, the 27th February 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 to 1909 (24 & 25 Vict., c. 67, 55 & 56 Vict., c. 14, AND 9 Edw. VII, c. 4).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 25th February, 1913.

PRESENT :

The Hon'ble SIR GUY FLEETWOOD WILSON, G.C.I.E., K.C.B., K.C.M.G., Vice-President, *presiding*,

and 58 Members, of whom 51 were Additional Members.

OATH OF OFFICE.

The President: "Members who have to take the oath will please come up to the table in the order named by the Secretary."

The following Additional Members made the prescribed oath or affirmation of allegiance to the Crown:—

The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
" Babu Surendra Nath Banerjee.
" Mr. J. C. Arbuthnott, C.I.E.
" Major J. C. Robertson, I.M.S.
" Raja Kushalpal Singh, M.A., LL.B., of Kotla.

QUESTIONS AND ANSWERS.

The Hon'ble Rao Bahadur V. R. Pandit asked:—

"With reference to the statement made by the Hon'ble Sir Harcourt Butler on the 8th March, 1912, during the discussion on the Hon'ble Mr. Mudholkar's

[*Rao Bahadur V. R. Pandit; Sir Harcourt Butler; Sir Gangadhar Chitnavis; Mr. Gillan; Maharaja Manindra Chandra Nandi; Sir Reginald Craddock; Mr. Fuzulbhoy Currimbhoy Ebrahim.*] [25TH FEBRUARY, 1913.]

Resolution relating to the Department of Archæology, to the effect that the Government of India were about to forward to the Secretary of State proposals for the creation of an Oriental Research Institute, will the Government be pleased to state—

(*a*) whether any, and if so what, progress has been made with the scheme for the creation and establishment of such an Institute?

(*b*) and whether it is a fact that such an Institute located in some central locality in India will meet a long-felt want in this country?"

The Hon'ble Sir Harcourt Butler replied :—

"The Hon'ble Member is referred to paragraph 58 of the Government of India (Education) Resolution No. 301 C. D., dated the 21st February 1913."

The Hon'ble Sir Gangadhar Chitnavis asked :—

"Will the Government of India be pleased to state whether they propose to publish the official correspondence which passed between the Government of India and the Secretary of State relating to the suspension of sales of certified opium and reduction of uncertified opium?"

The Hon'ble Mr. Gillan replied :—

"The Government do not propose to publish the correspondence referred to, which is of a confidential nature."

The Hon'ble Sir Gangadhar Chitnavis asked :—

"Is Government aware that Indian trade is greatly hampered on account of the present opium policy, and that a large amount of Indian money has been locked up in opium warehouses in Chinese ports?

"Will Government be pleased to state if it will relieve the strain on the money market by lending money in Banks or their surplus funds to Bankers on Indian Government securities?"

The Hon'ble Mr. Gillan replied :—

"The answer to my Hon'ble friend is in the negative."

The Hon'ble Maharaja Manindra Chandra Nandi asked :—

"Will the Government be pleased to state what scheme, if any, is in contemplation to give some right of representation to the Indian population of the Province of Delhi in the Legislative Council of the Governor General?"

The Hon'ble Sir Reginald Craddock replied :—

"In the Imperial Legislative Council, as at present constituted, having regard to the maximum membership permissible and the claims of the other parts of the country, it is impossible to allot any seat to an electorate to be created at Delhi. While the Council sits at Delhi, the Chief Commissioner of Delhi is an *ex-officio* member, and he is in a position to advise upon any questions of particular interest to his charge."

The Hon'ble Mr. Fuzulbhoy Currimbhoy Ebrahim asked :—

"Will Government be pleased to say whether they propose to publish the correspondence, if any, that has taken place between the Government of India and His Majesty's Secretary of State for India on the subject of the Moslem University?

"Has any despatch been received from the Secretary of State on the subject of the Moslem University subsequently to the letter addressed by the Hon'ble Member for Education to the President of the Moslem University Constitution Committee in August, 1912?"

[25TH FEBRUARY, 1913.] [*Sir Harcourt Butler; Mr. Fuzulbhoy Currimbhoy Ebrahim; Sir Reginald Craddock.*]

The Hon'ble Sir Harcourt Butler replied:—

"The Government of India do not propose to publish the correspondence alluded to and are unable to make any statement on the matter which is still under discussion."

The Hon'ble Mr. Fuzulbhoy Currimbhoy Ebrahim asked:—

"Will Government be pleased to state—

(*a*) the total expenditure from State revenues,

(*b*) the total number of students, and

(*c*) the number of Moslem students,

with reference to—

(*a*) Government Arts Colleges,

(*b*) Non-Moslem Grant-in-aid Arts Colleges, and

(*c*) Each of the Moslem Grant-in-aid Arts Colleges?"

The Hon'ble Sir Harcourt Butler replied:—

"The information as regards Government Arts Colleges is:—

(*a*) Rs. 11,64,967; (*b*) 6,178; (*c*) 2,803. These figures are for the year 1910-11.

"Reliable information cannot be given regarding non-Moslem and Moslem grant-in-aid colleges, the great majority of such colleges being undenominational and open to Hindus, Muhammadans and Members of other communities alike. It was however reported in 1909 that the Muhammadan Anglo-Oriental College, Aligarh, would be in receipt of grants aggregating Rs. 26,400 a year when the Professor of Arabic reached his maximum salary. This was exclusive of a further fixed recurring grant of Rs. 8,760 for the collegiate school, and of capital grants. Grants have likewise been made for an Islamia College at Peshawar. Local Governments will shortly be addressed on the subject of Muhammadan education."

THE INDIAN EXTRADITION (AMENDMENT) BILL.

The Hon'ble Sir Reginald Craddock moved that the Report of the Select Committee on the Bill to amend the Indian Extradition Act, 1903, be taken into consideration. He said:—

"Hon'ble Members will have seen that the Select Committee have proposed a few small additions to the amendment of the law which the Bill was intended to effect, and I will presently explain those proposed additions to the Council; but before doing so, as many members of the Council were not at Simla when the Bill was introduced, I should like to say a few words about the genesis of this Bill. The Bill, as it was introduced, was merely intended to remove a doubt as to the legality of the proceedings of a Presidency Magistrate acting under section 7 of the Act. The Presidency Magistrate had not been specifically mentioned in this section, but it was believed that, since a Presidency-town is a district under section 7, sub-section 4, of the Criminal Procedure Code, the term 'the District Magistrate of a District,' used in this Act, would include the Presidency Magistrate. Recently, however, a case arose in Madras in which the Advocate General of that Presidency expressed his opinion that the point was open to some doubt, and although Presidency Magistrates have all these years acted on the belief that they had jurisdiction under section 7 of the Act, it was considered advisable to remove, by specific amendment, any doubts on the subject that may exist, or might hereafter arise. The amendment was thus a purely formal one. It was not intended to introduce any new practice, but merely to legalise the practice already followed. It was therefore no small surprise to the Government of India to find that this harmless little amendment was apparently exciting opposition in Bombay.

[*Sir Reginald Craddock.*] [25TH FEBRUARY, 1913.]

"The Government are quite unable to admit that there is the slightest ground for any apprehension as to the working of this section as amended. During the triennium 1909-11 there were over 3,000 warrants issued by Political Agents and executed by Magistrates in British India. Twenty-one of these warrants were executed by the Presidency Magistrate of Bombay, and since the Act came into force, no less than 144 warrants of this kind have been executed in Presidency-towns. No case of hardship or of improper use of such warrants has ever come to light. All the Local Governments, the Agents to the Governor General and Residents are unanimous on this point.

"The fact that a Presidency Magistrate in Bombay has exercised these powers from time to time without apparently the good citizens of Bombay being actually aware of the fact seems to us to dispel completely all fear of the terrible consequences which the Bombay people seem to imagine would follow the passing of this little amendment. Sir, we are accustomed, when new legislation is under contemplation, to hear all sorts of dire prophesies as to what will ensue; and it is difficult and perhaps impossible to disprove alleged hardships, or rather anticipated hardships that will occur under any law before the law has come into force; but general experience is that, if difficulties arise in carrying out an Act, those difficulties refer generally not to matters which were foreseen, but to matters which were not foreseen. In this case, however, we have nine years' evidence before us to show that these consequences have not occurred and do not occur, and the presumption therefore that they will not occur in future is a very strong one.

"I will turn now to the amendments specifically recommended by the Select Committee which have been accepted by the Government. They are not designed to introduce anything new into the Act. They merely include specifically in the law a procedure which could at any time have been followed by the Magistrates under the Act as it stands. Under the existing section 15 the Government of India or the Local Governments have the power to stay proceedings and to cancel any warrant issued by a Political Agent. It has therefore always been open to a Magistrate who executes a Political Agent's warrant to refer any case that presents special features to the Local Government if he considered that this course was advisable. Clearly a Magistrate who sent up a case under that section would only do so either if there was something on the face of the warrant which indicated a mistake or irregularity, or if when the accused person was brought before him, before being made over to the authority issuing the warrant, he made some representation which led the Magistrate to think that the case was of an exceptional nature, and that it should be brought to the notice of the Local Government. Every accused person who was arrested in this way would, in the ordinary course, have been brought before the Magistrate before he was made over, and it was always open to him, and he always had the chance, to make any statements that he pleased. The only thing about the Act was that it was certainly laconic on these points and it left this procedure to be taken for granted as the ordinary kind of precaution which a Magistrate would adopt and the ordinary method by which a case could be brought to the notice of the Local Government for action under section 15 if it thought fit; but we have thought it advisable, as apprehensions exist, to include specifically this procedure in the Act, and I hope that it will relieve all the anxieties of our Bombay friends. Further than that the Government is not prepared to go.

"I should like to remind Hon'ble Members, however, that the procedure regulating the issue of warrants by Political Agents is governed by rules framed under section 22 of the Act. I do not propose to take up the time of the Council now in explaining those rules, but if any Hon'ble Member should still, by any chance, have any hesitation regarding the procedure that will be followed in giving effect to section 7 of the Act, I feel sure that the Hon'ble Sir Henry McMahon will be only too ready to explain to Hon'ble Members what very ample safeguards these rules contain against any arbitrary and unreasonable procedure under the Act, or any hasty issue of warrants without due precaution.

[25TH FEBRUARY, 1913.] [*Mr. Fuzulbhoy Currimbhoy Ebrahim; Malik Umar Hayat Khan.*]

"I therefore move that the Report of the Select Committee be taken into consideration."

The Hon'ble Mr. Fuzulbhoy Currimbhoy Ebrahim:—"Sir, we owe it to the conciliatory attitude of the Hon'ble Member in charge, the Hon'ble the Law Member and the Hon'ble Foreign Secretary that the Bill now before the Council contains provisions which, though not meeting the arguments put forward by the Bombay memorialists, are demonstrative of the earnest desire of Government to minimise the chances of abuse of the large powers given to Feudatory States under the Bill. Judging from the spirit shown by Government, the hope is not extravagant that any such abuse in future will move them to undertake a more equitable amendment of the Extradition law. Government are perhaps justified in evincing a reluctance to take seriously alarmist apprehensions of injurious consequences; and when State considerations appear to counsel the extension of the application of the Extradition Act to the Presidency-towns, we should accept the change for the time being, and be thankful for the concessions made. Our acquiescence on the present occasion will give point to our future appeal to Government for a thorough overhauling of the whole law on production of any proof of injustice under the amended Act.

"Sir, the Bill has emerged from the Select Committee with improvements equitable and important enough to secure for it the support of the Council. Hon'ble Members will be pleased to note that sub-clause (*2*) of clause 2 and clause 3 of the Bill effect a material change in the preliminary procedure. They are intended to be safeguards. Whether their practical effect will be much is another matter; but they are inserted in the Bill by way of compromise. Government is obviously convinced of the necessity of checks, and that is a point gained. I wish more comprehensive changes could have been made in Select Committee, but in the peculiar situation I have had to be content with what I could get

"I have further been assured in Select Committee that Government will, by rule, expunge the words 'or otherwise' in rule 4 of the rules framed under the Extradition Act of 1903, and make it obligatory upon the Political Agent to satisfy himself that there is a *primâ facie* case after a regular judicial inquiry, although it would certainly have been better if provision to that effect had been made in the Bill itself. This is a substantial concession to public opinion for which we are indebted to the Hon'ble Member in charge, the Hon'ble Law Member and the Hon'ble Foreign Secretary.

"But, Sir, after all the safeguards inserted in Select Committee will, in my humble opinion, provide but little protection. In the first place, accused persons, as a rule, hesitate to make statements at the initial stages of proceedings, and that for the best and soundest of reasons. The fact that such statements may be used in subsequent trials outside British India will only inspire greater caution. Few people will in the result avail themselves of the opportunity of submitting explanations before extradition to enable the British Magistrate to move the Local Government for their release. In the next place, it is too much to hope that the British Magistrate will be inclined to go up to Government on behalf of an accused person merely on an examination of the facts as stated by the prosecution and the statement recorded by him under clause 2, sub-clause (*2*) of the Bill. I have little hope clause 3 will be invoked successfully by the accused to any large extent. All the same, as pointed out above, we must watch developments and allow time to show the reality of the fears entertained by the Bombay memorialists. I accordingly support the motion that the Bill as amended be passed."

The Hon'ble Malik Umar Hayat Khan:—"Sir, with your permission, I should like to offer a few remarks on the Bill under consideration. It was introduced into the Council merely with the intention of removing doubts as to the legality of certain methods of procedure under the Extradition Act in Presidency-towns, and in fact the principle which the Bill enunciates has

[*Malik Umar Hayat Khan*; *Mr. Jinnah.*] [25TH FEBRUARY, 1913.]

been followed in practice without any question in at least two Presidency-towns. It has also worked fairly and equitably throughout the rest of British India. When it was referred to Select Committee it was opposed by certain members on the ground that it might operate severely in the Presidency-town of Bombay, and although the Committee were unable to see why residents in Presidency-towns should be vested with any special privileges, yet, in deference to the wishes of the opponents of the Bill, amendments have been introduced which provide ample safeguards in the case of any accused arrested under a warrant under the Act. Personally I hesitated for some time before I signed the Report, because I was of opinion that the safeguards were not necessary, and that the amendments made in the Bill might cause delay, expense and inconvenience, but as I was willing to meet the wishes of the rest of the Committee as far as possible I finally decided that it was not necessary for me to record a minute of dissent. I desire to say, however, that in my opinion the apprehensions of the Hon'ble Member appear to be groundless, and this Council has no evidence before it to justify them in supposing that the provisions of the Bill will be improperly used, nor, as I have said before, is there any reason why residents in Presidency-towns should receive different treatment from other Indian subjects of His Majesty the King-Emperor. The inquiries made show that the law at present has not in any way proved inequitable to those affected by it, and that it has been of use in providing an expeditious procedure for the extradition of criminals. The rules framed by the Foreign Department effectually prevent any abuse of the section, and the fact that warrants are issued by Political Agents is in itself a guarantee that they will only be issued after careful investigation into the facts. It is not correct to say that Political Agents have no judicial training. They are officials who have great experience in sifting evidence and have, further, considerable knowledge of all that goes on in the Native States to which they are appointed. In these circumstances, in my opinion, they might safely be entrusted with the duty of issuing warrants and are more competent judges as to whether a case is one in which extradition should be granted than many magistrates in British India. In these circumstances, my own view was, as I have stated before, that the Bill should have been passed as introduced, but with the amendments now inserted it is certainly not open to the objection raised to it. I therefore desire to support the motion now before the Council.

"Now, Sir, supposing certain witnesses were ordered to go to Bombay which is very very far away. First, one has to go by tonga, then one has to go by train—and the expenses of sending eleven or twelve witnesses to Bombay or to some other Presidency-town are great and have to be borne by some State. It will be very inconvenient for the man who is there, because he will be in the lock-up uselessly, and also for these witnesses, supposing it was at a time when they had to sow their crops or to cut them. If at such a time they were sent to a place thousands of miles away, they would simply be ruined. And that is again one of the causes why it will be exceedingly awkward if these men are made to go to one of these Presidency-towns. So I hope that the motion of before the Council will be passed."

The Hon'ble Mr. Jinnah:—"Sir, I have listened to the speech of the Hon'ble Member in charge of this Bill with very great attention. I am sorry to say that I was not present when this Bill was introduced at Simla, and also that I was not present when the Bill was referred to Select Committee; therefore I do not know the stages through which the Bill has gone, and my position is somewhat difficult. That position is made still more difficult by the remark that fell from the Hon'ble the Home Member that the Government had agreed to certain amendments in Select Committee and that further than that they are not prepared to go, so what little hope I had when I entered this Council-hall this morning, is, if I may say so, almost shattered; but I still venture, Sir, to put my views before this Council, and I particularly appeal to the Government and the Hon'ble Member in charge of this Bill. I still hope that after what I shall presently make clear to the Council, he will please consider those points which I want very earnestly to bring to his attention. No doubt, Sir, this Bill, as it was introduced, was

[25TH FEBRUARY, 1913.] [*Mr. Jinnah.*]

certainly not liked in Bombay and the people of Bombay felt that they proposed a change which certainly revolutionized the position of Presidency-towns.

"The Hon'ble Member in charge of the Bill said that when the old Bill was passed into law in 1903, it was intended to apply to the whole of British India, but by some kind of slip which we in Bombay thought to be providential the Presidency-towns did not come under the purview of that Bill. The advantage was, this: that if a man happened to be in any Presidency-town and if any Foreign State or Native State wanted to extradite that man from any Presidency-town, then a *primâ facie* case had to be made out before the Presidency Magistrate. That was an advantage which I can understand any man may well prize before he is taken away under arrest by virtue of the warrant into a Foreign State, and before he is handed over to be tried by the judiciary of a Foreign State. And here I may point out this with very very great respect for the Native States: there are Native States and Native States; there are judiciaries and judiciaries. Therefore, Sir, it was a very great advantage to the Presidency-towns. Now it is said: 'But it applies to the districts, and why should a British subject in a Presidency-town have better advantages than other subjects of the British Empire in districts in British India?' Is that any argument, Sir, that because British subjects in the districts labour under certain disadvantages, therefore you must bring those disadvantages into Presidency-towns that are labouring under no such disadvantages? That is an argument that does not appeal to me. But, says the Hon'ble Malik of Tiwana, why should the people in Presidency-towns enjoy better advantages than people not in Presidency-towns. My answer would be that they can put that right in the districts, but that is no reason why you should put people in the Presidency-towns under a similar disadvantage. That is hardly an argument. The question really is this. It may be that owing to certain exigencies, owing to certain reasons, the Government may desire to introduce this measure, but it seems to me that on principle, and on principle alone, the effect of this measure will be, so far as the Presidency-towns are concerned, to withdraw the security that we have had hitherto, namely, that before a man is taken away to be tried by any foreign judiciary a *primâ facie* case must be made out before a competent, fully qualified and efficient judiciary in any of the Presidency-towns. That privilege is going to be taken away from us. Therefore I regret to say that I do not feel satisfied with this measure. But as I said before I am somewhat late in entering this protest here to-day. Therefore, not being satisfied with this Bill as it stands, I would appeal to Government and the Member in charge to alter the Bill so as not to take away any possible advantage given to us before this Bill was introduced. As the Hon'ble Member pointed out, under section 15 of the Extradition Act, Government—either the Government of India or the Local Government—had the power to stay the proceedings and cancel the warrant. That section 15 did not provide the methods or the kind of inquiry which should be made before the Government took that step. Under that section 15 it seems to me that the Government had ample power to deal with this case; but as the Hon'ble the Home Member has pointed out, that power could have also been exercised by the Presidency Magistrate in this way: he could have made such inquiry himself as he may have thought proper and section 15 being quite silent on the point, he could have drawn the attention of Government to the particular case. Under that state of things, it seems to me, Sir, that the Magistrate had much greater powers than the powers given to the Magistrate to-day; because by this amended section 8 A the only power that you are giving to the Magistrate is to record a statement of the accused, if any is made by him, and nothing more: whereas, if I understand the Hon'ble the Home Member correctly, under section 15 there was an implied power, an implied authority given to the Magistrate to make such inquiries as to him seemed proper and to report to Government. It seems to me therefore, Sir, that if that is the correct interpretation of section 15—about which I personally am very doubtful—then by this amendment which is apparently made with a view to improve the position you are cutting down the discretion and the power of the Magistrate only, and cutting it down and reducing it so that he cannot do anything more than record the statement of the accused person.

[*Mr. Jinnah.*] [25TH FEBRUARY, 1913.]

"Now Sir, if you are reducing the functions of the Magistrate only to one point, that is to recording the statement of the accused and doing nothing more, I ask, Sir, how is the Magistrate to be in a position to decide whether these cases are to be reported to Government or not. Will the statement of the accused give sufficient material for the Magistrate to make up his mind? Now Sir, what would happen is this. First of all the inquiry will be made in a Native State that wishes this accused person extradited. That inquiry will consist of nothing else but depositions taken down I will say by the Political Agent himself. The depositions will be *ex parte* without having gone through the test of cross-examination and I will take for example that you have half a dozen men who will go and swear on oath before the Political Agent personally and swear to this effect that A has committed a certain offence, namely, Criminal breach of trust. The Political Agent has nothing else before him except the depositions of half a dozen men on oath. The chances are hundred to one I venture to say that the Political Agent will be bound to issue a warrant, because you have the sworn testimony of half a dozen men before you, nothing to contradict it, nothing to test it. And therefore in ordinary cases the odds are a hundred to one the Political Agent will issue a warrant. That warrant now I take it for the purposes of my example goes to Bombay for execution. The accused person, I am calling him A is arrested in Bombay and placed before the Presidency Magistrate, he is arrested under warrant and placed before the Presidency Magistrate to be dealt with under section 7 of the Act. When he is placed before the Magistrate under section 8A, namely that section which is before the Council, the Magistrate will then record the statement of the accused person and that statement, Sir, I venture to say in 999 cases out out of 1,000 would be that he is not guilty, that the charge is a false one. How is the Magistrate to decide whether these cases ought to be reported to Government or not? Is he to rely on the mere *ipse dixit* of the accused person and take the responsibility upon himself to report the case to the Government for inquiry? Therefore, Sir, it seems to me that you are not only restricting the powers of the Magistrate which are vested in him under the old Act but I say that you are restricting the powers of the Magistrate in such a way that it will be impossible for him to make up his mind whether a particular case should be reported to Government or not. You must give him something more than the mere *ipse dixit* of the accused person, so as to enable him as a reasonable man, as a Judicial Official, to make up his mind whether this is a case that ought to be reported to Government or not. For this reason, I am not at all satisfied. As regards the concession, namely, that the Magistrate shall record the statement of the accused person, I say 'leave it out,' I would rather be without it. If you wish to give a proper concession, if you really wish to have a proper safeguard then I say give the Magistrate further powers to record not only the statement of the accused person but such evidence as he may wish to produce. In that case the Magistrate will not only have the statement of the accused person which, remember, is not on oath which, remember is always discounted and remember Sir, that the accused person is so interested that his statement is always discounted. The accused person is not likely to make a statement and say 'I am guilty.' The accused person in each case will say that "the Political Agent is my enemy, that the Durbar are maliciously proceeding against me, that the charge is a false one.

"Therefore I say give the accused person an opportunity if he likes to call such evidence as he may be advised to corroborate his statement. This will give the Magistrate some materials and also provide an opportunity for the accused to argue before the Magistrate those cases that are to be reported to Government for further enquiry. Therefore I would appeal to the Hon'ble Member and I would suggest this amendment of the clause. It would run as follows:—

'8A. Notwithstanding anything contained in section 7, sub-section (2) or in section 8, when an accused person arrested in accordance with the provisions of Section 7 is produced before the District Magistrate or Chief Presidency Magistrate, as the case may be, after the statement (if any) of such accused

[25TH FEBRUARY, 1913.] [*Mr. Jinnah; Mr. V. R. Pandit.*]

person has been recorded, and after taking such evidence as may be tendered on behalf of the accused, such Magistrate may, if he thinks fit, before proceeding further, report the case to the Local Government and, pending the receipt of orders on such report, may detain such accused person in custody or release him on his executing a bond with sufficient sureties for his attendance when required.'

"I say that the adoption of that would not do any harm to anybody.

"That is my suggestion Sir, and I hope it will be considered and approved by the Council."

The Hon'ble Rao Bahadur V. R. Pandit :—"Sir, I desire to associate myself with every word that has fallen from my Hon'ble friend Mr. Fazulbhoy Currimbhoy Ebrahim, and to pay a warm tribute to the Hon'ble the Home Member and his official and non-official colleagues on the Select Committee for the sympathetic consideration given by them to the various objections raised in connection with this little but far-reaching measure.

"As Hon'ble Members know the introduction of this Bill was due to the necessity of placing it beyond doubt that a warrant issued by the Political Agent could under section 7 be executed in a Presidency-town against a British Indian subject or a Native State subject resident there. It caused alarm among this class of persons who having been accustomed to the protection of a highly-developed judicial system probably on account of some bitter experience of the practice hitherto followed and referred to by the Hon'ble the Home Member felt grave apprehensions that the process might be abused and they might be subjected to trial under systems in varying stages of development and by probably less independent and more biassed tribunals. The provision made in the rules framed under section 22 of the existing law whereby any gross abuse of the Political Agent's process may be prevented by his refusing to grant it unless he had previously satisfied himself that there was a *primâ facie* case, was felt to be inadequate. It must be admitted that these apprehensions were not wholly unfounded.

"It will serve no useful purpose to consider at present whether the complaints frequently heard of the impatience of law and of the procedure obtaining even in the more expeditious trials of the British Courts in the districts displayed not only by Government officers in Native States having no judicial training, but even by those with long training are well-founded and whether the deficiencies are due to the prejudices imbibed in the course of an unduly prolonged connection with a State—which is unfortunately sometimes the case—or to the small regard entertained for judicial work by reason of the concentration of energies on executive and administrative work. In any case, and particularly in view of the remarks of the Hon'ble and gallant member who has just spoken, it is of great importance that before any person is surrendered, an unbiassed and efficient judicial tribunal should satisfy itself on such materials as are placed before it that a *primâ facie* case exists against the accused, and it is satisfactory to find that the Select Committee have introduced such a safeguard and left to the British Courts the discretion of reporting the matter to the Local Government in the event of their not being satisfied on the point.

"I agree with the Hon'ble Mr. Ebrahim that the occasions for the exercise of the discretion allowed to the British Courts by clause 3 of the present Bill as amended will be rare, as they could only arise, for example, when the allegations of the prosecution fail to constitute an extradition offence or when the material before the Court is hopelessly inadequate to make out a *primâ facie* case, or in the extremely rare case when the accused is able to adduce unimpeachable documentary evidence which without further evidence will suffice to demolish the prosecution case. Be that as it may, the insertion of the new provisions coupled with the assurance that in the Rules framed under section 22 modifications will be made to ensure that the Political Agent will apply his judicial mind to such cases, make it evident that the Government have been desirous of reducing as far as possible the risks of any possible gross abuse of the power given to the Political Agent.

"The form which the Bill has now assumed shows that the safeguards now for the first time introduced apply equally to the residents in the districts and to those in the Presidency-towns, and for this even handed justice, the Government has earned the gratitude of the silent, less opulent, but no less respectable residents of the districts even more than the enterprising, rich and respectable residents of the Presidency-towns whose cause has been so ably advocated in the Council.

"With these remarks I support the motion before the Council."

The Hon'ble Mr. Madhu Sudan Das:—"Sir, I did not intend at all to associate myself with the discussion in connection with this Bill. During the discussion it has struck me that there is an assumption that the judiciary employed in the Native States is not up to the mark. Whether that is so or not, whatever may be said with regard to individual Native States, it is too broad a proposition, too general a proposition, to assume such a state of things with regard to all Native States. It has been suggested that there is a difference with regard to the safety of an accused person when he is a resident of a district, and when he is a resident of a Presidency-town. The question before the Council is not one of equalising advantages or disadvantages. The question is really whether an accused person, when he is residing for the time being in a Presidency-town, is placed in a more disadvantageous position when there is a charge brought against him in any Native State than is any person who is a British subject and is residing in any other part of British India. We have no materials before us to assume that a Political Agent, in every instance, must be a person who is innocent of all law. As a matter of fact, Political Agents mostly are members of the Indian Civil Service, and they are appointed to these posts very often after an experience in India covering a much longer period than is the experience of a person who takes up the position or the office of Joint Magistrate. Now, Sir, a person comes and makes a statement before a Joint Magistrate accusing a person of certain offences. Let us suppose, for instance, that the person thus charged is residing in a Presidency-town at the time. If the Joint Magistrate, on the mere statement of the complainant, is satisfied that process ought to be issued against the person, the process is issued, and if the man be a resident of a Presidency-town, he does not complain of labouring under a disadvantage. Then, Sir, why should we suppose that there is actually, as a rule, miscarriage of justice in these Native States. In doing so, perhaps we are losing sight of the fact that these Native States are to a certain extent under a kind of supervision of Government. Though it is not before this Council, or though it may not be before this Council in the form of evidence, it is well known that the judiciary of Native States are selected or appointed very often with the knowledge and oftener with the permission and consent of Government officials.

"As regards the suggestion that the Magistrate should be allowed to take such evidence as the accused may produce before him, I would submit, Sir, that an accused is as little likely to make a statement as he is likely to show an inclination to produce evidence in support of his defence. I do not think that any lawyer would advise an accused to enter into a defence before he knows what the charge against him is.

"A warrant simply goes for execution. The warrant would not mention anything further than the fact—that the man has been charged with a certain offence. The accused is not in a position to know what evidence there is before the Court to substantiate that charge, and as a matter of fact, in the ordinary state of things, there will be no evidence at that time for the prosecution before the Court. I think the accused who is advised to produce evidence for defence in that state of things would be perhaps putting a halter round his own neck.

"I should not be justified in suggesting any amendment, for I know that I should at once be told I was not in order. I first put in my appearance in this Council when this Bill was introduced for reference to the Select Committee, and considering the withering remarks that the Hon'ble Member in charge made with regard to Orissa—from where I come—my heart sank within me

[25TH FEBRUARY, 1913.] [*Mr. Madhu Sudan Das; Sir Henry McMahon.*]

and I thought I should not be justified in taking any part in the discussion; but certain points have been raised, and we are assured that Government is inclined. to see that there will be in future no justification for the alarm which has been raised in introducing this Bill in its present form. Let us hope, at any rate, that now that Government is in a position to know that there is a certain amount of alarm, and also in a position to know in what direction that alarm is, and as the States which are mostly concerned in these matters are Native States, let us sincerely hope that measures will be taken not to give any occasion that would give the least justification for the alarm now expressed."

The Hon'ble Sir Henry McMahon:—"Sir, with regard to the various other points that have been mentioned by Hon'ble Members relating to the Bill itself, I leave to the Hon'ble the Home Member to dispose of, and I will only deal with those which treat of Political Agents, the Native States, their Judiciaries, and the rules framed in the Foreign Department under the Extradition Act.

"It has been said by the Hon'ble Mr. Pandit - and we have heard it also hinted at in correspondence and in the remarks made elsewhere on this Bill—that Political Agents have no judicial knowledge or experience. I am glad to have had the support and co-operation of my Hon'ble friend the Hon'ble Mr. Das, who says that Political Agents are of matured judicial experience, that is a correct statement of facts. Political Agents are seldom if ever officers of less than 15 years' Civil service; they have had all the training of Civilian officers; they have gone through the same tests, and in most cases they have had very wide judicial experience. They are in regard to these States to which they are accredited, Sessions Judges, in all matters relating to the residuary and other jurisdiction of Government in those States.

"Then, as the Hon'ble Member has said, there are States and States, Judiciaries and Judiciaries; but he has quite forgotten the fact that Political Agents and Judiciaries are each complementary one to the other. In States where Judiciaries are strong and efficient the Political Agent as a judicial officer exercises his judicial powers very little. The weaker the Judiciary in a State the more the Political Agent has to exercise judicial powers. Each balances the other and thus maintains a constant standard in regard to matters external to the State, such as in respect to the Extradition Act.

"I now come to the rules under the Act, which I regret to say have not received the attention or the mention which they deserve from the Hon'ble Members who have been discussing this Bill. These rules, I need hardly say—under section 22 of the Act—have the force of the Act, and these rules are full of very strong safeguards. I will just allude briefly to one or two of the principal safeguards and I will begin with Article 4.

'4. The Political Agent shall, in all cases, before issuing a warrant under section 7 of the said Act, satisfy himself, by preliminary inquiry or otherwise, that there is a *primâ facie* case against the accused person.'

"Now these words *or otherwise* have been adversely criticised, and as part of this arrangement that we are now making in connection with this Bill, the words 'or otherwise' will be omitted.

'Rule 5. (I) The Political Agent shall, before issuing a warrant under section 7 of the said Act, decide whether the warrant shall provide for the delivery of the accused persons'

(*a*) to the Political Agent or to a British officer subordinate to the Political Agent with a view to his trial by the Political Agent, or

(*b*) to an authority of the State with a view to his trial by the State Courts!

"Many cases are tried under (*a*) by the Political Agent himself, but if he decide that the case is one to be tried by the State Courts, such decision on his part is further safeguarded by what follows:—

'(2) Before coming to a decision, the Political Agent shall take the following matters into consideration:—

(*i*) the nature of the offence charged;

(*ii*) the delay and trouble involved in bringing the accused person before himself;

(*iii*) the judicial qualifications of the Courts of the State;

[*Sir Henry McMahon; Sir Reginald Craddock.*] [25TH FEBRUARY, 1918.]

(*iv*) whether the accused person is a British subject or not; and if he is a British (other than European British) subject, whether the Courts of the State, either by custom or by recognition, try such British subjects surrendered to them.'

That is a very important provision. Several States do not try British subjects, either by custom or recognition, and these are therefore tried by the Political Agent.

'(*v*) whether the Courts of the State have by custom or by recognition power to inflict the punishment which may be inflicted under the Indian Penal Code for an offence similar to that with which the accused person is charged.'

"There are States which have no power to inflict the sentences which may be inflicted under sections under which the extradition is asked for. There again the Political Agent must try the case.

"Then we come to another very important safeguard which has not been given the mention it deserves.

'7. In the case of an accused person made over for trial to the Court of the State, the Political Agent shall satisfy himself that the accused receives a fair trial—I have seen no reference by Hon'ble Members to this—and that the punishment inflicted on conviction is not excessive or barbarous; and if he is not so satisfied, he shall demand the restoration of the prisoner to his custody, pending the orders of the Governor General in Council.'

And there is yet another safeguard which comes earlier in the rules and that is that in each case the Political Agent shall consider whether he ought not to certify the case as one suitable for trial in British India.

"Thus it will be seen that the Political Agent has the option of trying each case himself, or allowing it to be tried by the State's Judiciary under those safeguards I have mentioned, or of certifying it as one to be tried in British India.

"I think you will all admit that these are very strong safeguards, and at the risk of repetition, I reiterate the fact that although this Act has been in force for just under ten years, we have not had, and there is not on our records, one single case of complaint of any abuse under this Act.

"The Hon'ble Mr. Jinnah is kind enough to state his appreciation of what has been done now in the amendments to this amending Bill—but he says the future working of the Bill should be carefully watched. There have been no less than 144 cases of warrants executed without any protest in the Presidency-towns, and in not one of these 144 cases has there been any cause of complaint or instance recorded of abuse, and I feel confident that however closely the Hon'ble Members may watch the working of this Bill, there is not likely to be any greater cause of complaint against its working in the future than there has been of that of the Extradition Act in the past."

The Hon'ble Sir Reginald Craddock:—"Sir, the motion before the Council is merely that the Report of the Select Committee be taken into consideration. The only opposition to the amendments which have been recommended by the Select Committee have come from the Hon'ble Mr. Jinnah who, somewhat I must confess, to my surprise, endeavoured to show that instead of adding something to the law, we were taking away something from it. This to me appeared to be an entirely novel treatment of the case, for if, as he appeared to contend, the law as it existed already provided for an inquiry before the Magistrate, it seems very strange that all this opposition should have been started in Bombay. The procedure that he contended for — he put it forward as a suggestion — was that the accused might also claim to bring evidence before the Magistrate. But the whole of this Act and the whole of the procedure in such cases are based on the supposition that an accused person is going to be tried by a competent Court which has jurisdiction in the place where the offence is committed, and all that is necessary is that a *primâ facie* case should be made out against him. Where such an offence has been committed in a foreign State over the officers of which Government have no supervision, no means of regulating, and no power to control their actions, it may be necessary that the evidence to establish the *primâ facie* case should be brought before the Magistrate who is to grant the extradition; but where, as in the case of Native States in India, the

[25TH FEBRUARY, 1913.] [*Sir Reginald Craddock; Mr. Jinnah.*]

rules and regulations under which extradition is to be obtained are within the control and powers of the Government and a British officer is specially accredited to see that all due precautions are observed, then it is no more necessary for the Presidency Magistrate to take evidence in the case which comes from a Political Agent, than it would be if he were merely executing a warrant which had issued from any District Magistrate or any other Magistrate in India. It appears to me, Sir, that there has been a good deal of being late in connection with this case. To begin with, the citizens of Bombay have been nine years before they submitted any representation, and Mr. Jinnah quite overlooks the point in his speech that this procedure has already been in force all this time; that from time to time accused persons have been arrested in Bombay and have been handed over to the authority mentioned in the warrant; that no untoward consequences have arisen and no complaint has ever been made, and that none of those hardships upon which so much stress is laid have ever occurred. The Presidency Magistrates have regularly executed warrants issued under this section when they received them.

"Then when this Bill was put forward, it was published and again no representation was made. It was only at the eleventh hour that Sir Vithaldas Thackersey came post-haste to inform us that it was causing great excitement. From that time to this no memorial was received, until a few days ago, and even that memorial does not contain reference to a single case of hardship which has ever arisen under these proceedings. In the present instance, the Hon'ble Mr. Jinnah put forward a suggestion, but again he has given no notice of any specific amendment: and under these circumstances, I must maintain the position that the amendments which the Government have agreed to are the utmost that they are willing to concede. To do otherwise would be to destroy the whole procedure of the Act and to run in complete conflict with the principles on which that procedure is based.

"Under these circumstances, Sir, I have nothing further to say except to ask that the motion be put."

The motion was put and agreed to.

The Hon'ble Sir Reginald Craddock:—"It seems to me hardly necessary to make any more remarks upon these amendments. They have been sufficiently discussed, and, as far as I have been able to gather the opinion of the Council, there is no serious opposition to them. The Hon'ble Mr. Fuzalbhoy, who, upon Select Committee, put forward strongly the opinions of the citizens of Bombay, has expressed his satisfaction that the additions made to the Bill will remove at least some of his apprehensions. The Hon'ble Sir Henry McMahon has explained to the Council what careful precautions exist for the guidance of Political Agents, and those members who have spoken, with the exception of the Hon'ble Mr. Jinnah, who had merely some suggestions to make, all appear to me to be in favour of the Bill. In these circumstances, I will merely move that the Bill to amend the Extradition Act, 1903, as amended, be passed."

The Hon'ble Mr. Jinnah:—"Sir, I quite agree with the Hon'ble the Home Member that I have not given the notice that is usually given under the rules. But the simple reason why I have not done so is quite clear. There is no use giving notice of an amendment when it is entirely in the hands of Government to accept it or not to accept it, and under the rules also I am entitled to move an amendment at any time, provided no member has any objection at all to it, and I shall point out that rule Sir, with your permission. Therefore, really it is entirely a question now for the Government to consider whether it is an amendment which ought or ought not to be accepted in the interests of Justice.

"Under the rule to which I have just drawn the attention of Council,—I think it is rule 28,—when a Bill is taken into consideration by the Council, any Member may propose any amendment to such Bill."

[*The President; Malik Umar Hayat Khan; Mr. Jinnah; Sir William Vincent; Sir Reginald Craddock.*] [25TH FEBRUARY, 1913.]

The President:—"I am not challenging the Hon'ble Member's statement with regard to the rules, and I think it is unnecessary for him to read the rules. It is undoubtedly open to him to move an amendment, and it is open to anybody to oppose the amendment. It is for me to state the rules."

The Hon'ble Malik Umar Hayat Khan:—"I as a Member object to his moving the amendment."

The Hon'ble Mr. Jinnah:—"Well, Sir, this is rather a surprise to me. However, I am not going to stand on my rights; but I appeal to Government and I do maintain—I still maintain in spite of what the Hon'ble the Home Member has said—that the point is this; if you give a specific power to the Magistrate and stop there, you certainly debar him from any other power. He can exercise that power and no more. Whereas under section 15 as it stood no specific power is given: therefore he has got general powers. Once you have a Statute giving specific power to the Magistrate he cannot go beyond that. The clause runs in this way: 'as the case may be and the statement (if any) of such accused person has been recorded such Magistrate may, if he thinks fit,' etc., etc.

"Therefore he will have no power to do anything more except to record the statement of the accused. All I suggest is this., that my amendment should be accepted by Government as a suggestion."

The Hon'ble Sir William Vincent:—"I rise to a point of order. The Hon'ble Member is moving an amendment. Another Member has objected to it, and unless the rules are suspended, he is not entitled to move the amendment."

The President:—"I do not understand that the Hon'ble Member is moving an amendment."

The Hon'ble Mr. Jinnah:—"I am not, Sir, at present. I am only pointing out this suggestion for acceptance. With regard to the objection of the Hon'ble Malik Umar Hayat and the point of order raised by the Hon'ble Sir William Vincent, I entirely agree that the ruling stands in this way: if any Member objects to my amendment being moved, then certainly it is out of order. It is entirely for you Sir, to exercise your power in any way that is proper; but I do not ask or invoke the ruling that rules should be suspended and I once more appeal to Government and ask them to consider my suggestion that I have made."

The Hon'ble Sir Reginald Craddock:—"Sir, I must take exception to any amendment being moved without due notice. As I before stated, there has been ample opportunity for any persons interested in this measure to move any amendments they liked and to give due notice of them. It is therefore unnecessary for me to discuss the suggestions that the Hon'ble Mr. Jinnah has made. But viewing the matter merely as a suggestion and not as an amendment, I would like to point out that the power of the Magistrate to make a reference to the Local Government remains as it was, and the sole effect of this amendment is that it gives an accused person, if he so desires, the option of making a statement. Some Hon'ble Members have suggested that it is very likely that an accused person would prefer to reserve everything he has to say until he comes to be tried before a Court. That is a matter entirely for him to consider. The point of the amendment was that, if an accused person wanted to make any representation on his own behalf before the Magistrate who was executing the warrant, the law should specifically provide that such an opportunity should be given; and, as I have explained already, this added nothing to what a Magistrate would ordinarily do when an accused person was brought before him, but it did specifically include this provision in the law. I ask therefore that the motion that the Bill be passed should now be put."

The motion was put and agreed to.

[25TH FEBRUARY, 1913.] [*Mr. Syed Ali Imam*]

THE OFFICIAL TRUSTEES BILL.

The Hon'ble Mr Syed Ali Imam moved that the Report of the Select Committee on the Bill to consolidate and amend the law constituting the office of Official Trustee be taken into consideration He said :—

"When moving for leave to introduce the Bill, I drew attention to its main principles and at the time of its reference to Select Committee I placed before the Council some of the more important criticisms that this measure has received Since then it has been carefully considered in the Select Committee which has made some alterations but not of such a character as to require re-publication The material alterations have been fully explained in the Report of the Committee, which was presented at the last sitting of the Council and has, I have no doubt, been examined by Hon'ble Members. The Committee may congratulate itself on its efforts, as I find that no proposals suggesting any amendments of the Bill as altered by that Committee are entered on the List of Business to-day I do not, therefore, propose to enter into the details of the changes made by the Committee, and will rest contented with alluding to a few that may call for notice.

"Clause 3 has been added to clearly set forth the jurisdiction of the High Court at a Presidency-town over the whole of the presidency for the purposes of the Bill Under clause 7 (5), we have made it possible for the Official Trustee to accept a trust for a religious purpose under such conditions as may be provided by any rules made under the Act Similarly, under sub-clause 6, he may administer the estate of a deceased person if expressly appointed sole executor of, and sole trustee under, the will of such a person. Clause 10 has been amended by the omission of a sub-clause conferring certain powers on the High Court to remove existing trustees and appoint the Official Trustee in their place. We have in this respect made no change in the existing law, but have added a provision that the Trustees and Mortgagees' Powers Act of 1866 and the Trusts Act of 1882 remain unaffected by the Bill. There are some other changes which need not be pointed out just at present I should, however, like to draw attention to a few alterations that are common to this Bill and the one that deals with the office and duties of Administrator General. Hon'ble Members are aware that the Select Committee Report of the other Bill is also to be taken up for consideration to-day It will perhaps save repetition if I mention some of these changes that are common to both the measures As the preparation of the necessary rules and schedule for fees may take some time, the date of the commencement of both the Acts is left to be notified by the Government. The powers of Auditors to summon witnesses, the determination of the cost of audit, the amendment of clause 58 so as to restrict it to the Presidency of Bengal and the saving of the provisions of the Indian Registration Act of 1908 are some of the common features

"The motion, Sir, is a motion that deals with a Bill that is not likely to arouse that amount of criticism that has been bestowed upon the measure that the Council has just passed Therefore in all modesty I put forward these observations. I have placed before the Council a measure that will be of the utmost use to India and arouse no excitement."

The motion was put and agreed to.

The Hon'ble Mr. Syed Ali Imam moved that the Bill, as amended, be passed

The motion was put and agreed to

THE ADMINISTRATOR GENERAL'S BILL

The Hon'ble Mr. Syed Ali Imam moved that the Report of the Select Committee on the Bill to consolidate and amend the law relating to the office and duties of Administrator General be taken into consideration He said :—

"The history of this Bill is very much the same as of the one that has just been passed, and to which it bears a strong family resemblance. The Report of

[*Mr. Syed Ali Imam; Mr. Sita Nath Roy.*] [25TH FEBRUARY, 1913.]

the Select Committee explains the various alterations that have been effected. Some only of these I propose to notice at present. The duty of the Administrator General to apply for letters of administration for the estate of persons other than exempted persons under clause 9 has been made subject to any rules framed by Government.

"This is a useful provision as there may well be cases in which application to the Court would serve no useful purpose. These cases will be provided for under the rules. Under clause 16 as amended the valuation of the estate of a person subject to the Army Act is to be made on the date on which its administration is handed over to the Administrator General. In clause 23, provision has been made for probates and letters of administration granted by the Old Supreme Court to the Ecclesiastical Registrar, as our information is that some estates of that kind are still administered by the Administrator General in the Presidency of Bengal. Clause 21 has been so amended as to bring it into greater accord with the existing law, and a further provision has been made for the appointment of the Official Trustee to be under an instrument in writing. A sub-clause to clause 29 has been borrowed from clause 13 of the Official Trustees Bill, and makes the important provision that the entry of the name of the Administrator General in the books of a company shall not constitute notice of a trust. In clause 31, a useful and important change has been effected by removing deposits in Government Savings Banks, or such as are governed by the provisions of the Provident Funds Act of 1897 from the calculation of the value of the assets for the grant of certificates under that section. Another important change falls under clause 32 where authority is given to the Administrator General to administer petty estates of exempted persons within the Presidency-towns and any other areas notified by the Government in this behalf. This provision is particularly necessary in the case of deaths that occur in the suburbs of Calcutta, but outside the original civil jurisdiction of the High Court. Clause 40 of the Bill has been amended so as to remove all doubts as regards the right of secured creditors under the operation of that clause. Clause 53 has been modified to give effective protection to persons claiming assets transferred to Government by leaving option to the claimant to move the High Court by a petition without prejudice to his right to take any other proceedings for the recovery of the assets claimed by him under the said clause. I consider it unnecessary to take any more time of the Council in detailing more changes, as some of them have already been noticed to-day when the Official Trustees Bill was considered and passed."

The Hon'ble Rai Sita Nath Roy Bahadur:—"Sir, I desire to make an amendment in section 3 (*2*) (*b*) of the Bill. I beg to add after the words 'High Court' the words 'a banker or merchant.' I think that the field of selection should not be confined to the members of the legal profession alone. Some of them have not the necessary qualifications and experience required in the management of large estates as, for instance, zemindaris in the mofussal. What I humbly beg to suggest is that there may be provision in the Act whereby merchants and bankers might occasionally be appointed as Administrators General, and it is for this that I suggest the addition of the words which I have proposed. The selection will be in the hands of the Government, and if Government thinks fit, it may, if necessary, appoint a banker or merchant as Administrator General. That is what I have to suggest, and it is for the Council to say whether it will accept the amendment or not."

The Hon'ble Mr. Syed Ali Imam:—"The Hon'ble Mr. Sita Nath Roy was a little too late when the last Bill was passed. He will permit me to say that in regard to the present Bill he is a little too soon. The motion before the Council is that the Report of the Select Committee be taken into consideration."

"This is the stage when the Hon'ble Member would be perfectly justified in making any comments that may strike him as useful, so far as the Select

[25TH FEBRUARY, 1913.] [*Mr. Syed Ali Imam; Mr. Sita Nath Roy.*]

Committee's Report goes. But any suggestion in the form of a definite amendment I venture to think is, at this stage, premature. Therefore, with your permission, Sir, at this stage I do not propose to meet the suggestion that has been put forward, as I have no doubt, if the Hon'ble Member is in time, he will put forward his amendment later on but before I move the motion that stands in my name next. With that reservation, I pray that the motion that the Select Committee's Report be taken into consideration be put to the Council."

The motion was put and agreed to.

The Hon'ble Mr. Syed Ali Imam moved that the Bill to consolidate and amend the law relating to the office and duties of Administrator General, as amended, be passed.

The Hon'ble Rai Sita Nath Roy, Bahadur:—"I beg to move that in clause 3, sub-section (2), after the words 'High Court', the words 'a banker or merchant' may be added.

"I believe it is not necessary for me to reiterate the few arguments that I have just now adduced. I therefore request that the Council will be pleased to accept the amendment. I do not see that there can be any reasonable objection to the acceptance of this little amendment, as the selection will be entirely in the hands of Government. What I beg to suggest is, that these words should be added in order that the Government may not be shut out from appointing, if it thinks fit, a banker or merchant as Administrator General."

The Hon'ble Mr. Syed Ali Imam:—"Sir, I find that the Hon'ble Member, Mr. Sita Nath Roy, stands in the same difficult position that was occupied not long ago by the Hon'ble Mr. Jinnah. Mr. Jinnah did not give notice under rule 29 of the amendment that he proposed in reference to the Extradition Bill and the Hon'ble Member, the gallant Tiwana, at once objected as soon as the amendment was considered as a possible evasion of the rules. I find that such an objection as this has not been raised by any Hon'ble Member as against the amendment that has been proposed by the Hon'ble Mr. Sita Nath Roy. As a member of the Government I consider it an exceedingly painful thing to put forward any technical objection to the moving of amendments on behalf of any member who chooses to do so. But whereas I have no desire whatsoever that, in the present circumstances, any observation that I am putting forward on the subject may be considered as an objection on technical ground, I do wish to express before the Council my earnest desire that, as far as it is possible, we should all adhere to the strict observance of the rules of business. Disregard of the ordinary rules can only be allowed where any extraordinary circumstances arise. I do not for a moment think that those circumstances are existent in the present case. At the same time, out of deference to the Hon'ble Mr. Sita Nath Roy who wishes his amendment to be considered, I do not propose to take protection under rule 29 of the Rules of Business.

"I will, therefore, Sir, proceed at once to put forward the reasons why it was that in the Select Committee we unanimously rejected the insertion of the words that have been suggested by the Hon'ble Mr. Sita Nath Roy. The suggesstion is that the appointment of Administrator General may be thrown open to bankers and merchants. The Hon'ble Member who so worthily represents a commercial community has, I have no doubt, some plausible ground for putting forward his amendment. But on the other hand, Sir, I have got my own reasons for saying why it is almost impossible for Government to open the door of selection so wide as is implied in the amendment of the Hon'ble Member. The Council is aware that the field of selection has already been enlarged by the amendment that we have proposed. Originally the appointment could go only to a Barrister. We have extended that field of selection by including Advocates, Vakils of the High Court and Attorneys. But beyond that we have found ourselves unable to go, and the reason is that those who are acquainted with the work of the Administrator General are fully

aware how necessary it is for him to have a close acquaintance with law. His work is not of a kind in which the genius of commerce necessarily comes in, but to a very large extent he has to be a man who has a knowledge of the law, and I think that on reflection the Hon'ble Member, Mr. Sita Nath Roy, will see that it is not the desire to keep bankers and merchants out of this office which has prompted us to limit the selection to lawyers. On the contrary, it is a necessity of the case. The duties of that office demand that he should be a lawyer, and therefore I regret that I find myself on behalf of Government absolutely unable to accept the amendment that has been proposed by the Hon'ble Mr. Sita Nath Roy."

The Hon'ble Rai Sita Nath Roy, Bahadur:—"Sir, I beg to express my thankfulness to the Hon'ble the Law Member for kindly permitting me to move this amendment and for not having raised any objection to it. At the same time I beg to remark that I do not see anything unreasonable in the amendment that I have brought forward. Very often big zemindaris and other large estates are placed in the hands of the Administrator General or Official Trustee for management. In such cases the Government ought not to be shut out from the advantage of having the benefit of trained men like bankers or merchants. The selection will be entirely in the hands of Government No one can force Government to give preference to any one in particular. While you have been good enough to admit a Vakil or Attorney, I do not see any reason why bankers or merchants should be shut out altogether. I therefore beg to suggest that these two words might be taken in and added to this sub-clause."

The Hon'ble Mr. Syed Ali Imam:—"I do not desire to make any further remarks. I have already spoken on the amendment which I am unable to accept."

The motion was put and negatived.

The Hon'ble Mr. Syed Ali Imam moved that the Bill to consolidate and amend the law relating to the office and duties of Administrator General, as amended, be passed.

The motion was put and agreed to.

THE WHITE PHOSPHORUS MATCHES PROHIBITION BILL.

The Hon'ble Mr. Clark presented the Report of the Select Committee on the Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus. He said:—

"The Council will observe that the Hon'ble Sir Charles Armstrong's name does not appear among the signatories to the Report. I should explain that Sir Charles Armstrong was unable to attend the meetings, and the Report consequently was not submitted to him for consideration and signature."

THE SIR CURRIMBHOY EBRAHIM BARONETCY BILL.

The Hon'ble Mr. Syed Ali Imam moved that the Bill to settle the endowment of the Baronetcy conferred on Sir Currimbhoy Ebrahim be taken into consideration. He said:—

"At the time I introduced this Bill I placed before the Council the various points involved in that Bill, and therefore do not feel justified in taking the time of the Council any more in detailing the provisions of that Bill now."

The Hon'ble Mr. Ghuznavi:—"Sir, I have much pleasure in according my whole-hearted support to the Bill to settle the endow-

[25TH FEBRUARY, 1913.] [*Mr. Ghuznavi; Mr. Syed Ali Imam; Mr. Jinnah; Mr. Gokhale.*]

ment of the baronetcy conferred on Sir Currimbhoy Ebrahim which has been just placed before this Council by the Hon'ble the Law Member for our consideration. Since we met last, some of us have been very actively engaged in considering in Committee a certain other Bill relating to endowment for Mussalman families, I mean the Wakf Bill, which my friend the Hon'ble Mr. Jinnah is trying to pilot skilfully over shoals and reefs to a safe harbour. Our labours in Committee with regard to that Bill on the question of endowment have put some of us into such a happy frame of mind that we do not feel the least difficulty in giving our unstinted support to another Bill for endowment such as this. If the Declaratory Act with regard to Mussalman family wakfs which it is proposed to enact had already been in existence I do not know whether there would have been much need for a Bill of this kind. But since it has not yet been passed and our own law of endowment was still in a precarious condition it is only meet and proper that a Bill of this nature should be passed, to uphold the dignity of the hereditary title so graciously conferred by His Majesty on our illustrious co-religionist Sir Currimbhoy Ebrahim; and I therefore feel bound to offer my sincere congratulations to Government for bringing in this measure. Any community would be proud to possess within its ranks a member such as Sir Currimbhoy; the more so our community as it cannot boast at the present day of an abundance of merchant princes as it could in days of yore. Apart from the distinct impetus that Sir Currimbhoy has given to commerce and industry in this country, his large-hearted munificence and princely donations are a household word throughout the length and breadth of India. A Bill of this nature, therefore I presume, cannot but enlist our unanimous support.

The motion was put and agreed to.

The Hon'ble Mr. Syed Ali Imam moved that the Bill be passed.

The motion was put and agreed to.

THE MUSSALMAN WAKF VALIDATING BILL.

The Hon'ble Mr. Jinnah presented the Report of the Select Committee on the Bill to define the rights of the Mussalman subjects of His Majesty to make settlements of property by way of *wakf* in favour of their families and descendants. He said :—

"At this stage, Sir, I do not wish to say anything at all in regard to this Bill, and I merely present the Report of the Select Committee to the Council."

RESOLUTION REGARDING EXTENSION OF PRIMARY EDUCATION IN INDIA.

The Hon'ble Mr. Gokhale moved the following Resolution :—

"That this Council recommends to the Governor General in Council that all papers, including correspondence between the Government of India and the Secretary of State on the one hand and between the Government of India and Provincial Governments and Administrations on the other, relating to the scheme outlined by the Under Secretary of State for India in the House of Commons last July, on the subject of the extension of Primary Education in this country, be laid on the table of the Council." He said :—

"Sir, under the rules of this Council notice of this motion had to be sent to the Secretary more than a fortnight ago, and therefore, when I drafted that motion, I had not before me the Resolution on the subject of Education which the Government of India have just issued. If I had had that advantage at that time, I should probably have worded the motion somewhat differently, though in essence it would have come to the same thing. Before I proceed to deal

[*Mr. Gokhale.*] [25TH FEBRUARY, 1913.]

with this motion, I would like to take this opportunity to offer my sincere congratulations to the Hon'ble Member in charge of the Education Department and to the Government of India on this Resolution. It is a declaration of educational policy which to my mind is easily the most important that has been made in the course of the last 30 years. Of course education is a subject that bristles with controversial points, and on such a subject no one can expect absolute unanimity of opinion, and I am sure the Hon'ble Member himself will not be surprised if he finds that some parts of the policy which he has enunciated encounter serious criticism, and even opposition, in the country. Some of us may also consider that his policy, even where it is free from objection, is not adequate. But whatever our views may be on these points, I am sure all will be united in recognising the high purpose, the clear and comprehensive gaze and the enthusiasm for education which are displayed in this Resolution. And I go further and say that, if this policy is adequately financed and if it is carried out in the right spirit, by which I mean in a purely educational spirit only, without importing into it political considerations or political bias—and this is a matter which does not rest with the Hon'ble Member alone, it is a matter which rests even more largely with Local Governments, and in the last resort with the various officers through whom Local Governments have to work—if, I say, these two conditions are fulfilled, namely, if the policy is adequately financed, and if it is carried out in the right spirit, I have no doubt it will have far-reaching results, and this Resolution will come to be regarded as the third great land-mark in the educational history of our country, the despatch of 1854 being the first and the Educational Commission's Report of 1883 being the second. It is a curious coincidence that these pronouncements should have come after an interval of 30 years in each case. The Education Commission's Report was submitted about 30 years after 1854, and this comes 30 years after 1883.

"Sir, this is a new Council. It is a new Council not only in name, but very largely in reality, for I find that of those non-officials who sat in the last Council, only six or seven have come back to this Council. I think therefore that I may be permitted to refer very briefly to the important discussions on this subject of primary education that took place in the last Council in the three successive years from 1910 to 1912. The first discussion took place when a Resolution suggesting that elementary education should be made compulsory and free or rather that a beginning should be made in that direction, was submitted to the judgment of this Council in the year 1910. I well remember the surprise with which some of the proposals that were then elaborated were regarded by the official member in charge of Education. There was no separate Minister for Education then, and Education rubbed shoulders with Police and Jails and various other departments in the comprehensive charge of the Home Member. And I well remember the surprise with which the Home Member of that time, Sir Harvey Adamson, regarded some of the proposals which were then elaborated in the course of the discussion. That was the first discussion that took place on the subject in the last Council. The second discussion took place when a private Bill was introduced in 1911 embodying the principal proposals that were brought forward in the year 1910.

"The Bill was allowed to be introduced by the Hon'ble Member in charge of Education. By that time the Education Department had come into existence, and the present Member was then in the Council as the Member of Government responsible for education. He allowed the Bill to be introduced: he was in no hurry to slay it and he referred it to Local Governments and to local bodies for their opinion. During the whole of 1911 there was a continuous discussion in the country on the principles of that Bill. And the Bill came up again before the Council last year, 1912, for its next stage, namely, the reference to Select Committee. By that time, however, the Hon'ble Member had made up his mind to oppose the Bill and of course at his instance the Bill was thrown out. But it was not all labour lost, because we had from the Hon'ble Member on the occasion a declaration, which in many respects was a striking declaration coming from a Member of Government. It committed the Government for

[25TH FEBRUARY, 1913.] [*Mr. Gokhale.*]

the first time in the history of education in this country to a policy which ultimately would lead to free and compulsory education for the country. This is what the Hon'ble Member said at that time:—

'I say at once, My Lord, that I am really sorry to find myself in opposition to the Hon'ble Mr. Gokhale and those who support his motion. We are all really working for the same object. I should rejoice no less than they to see a condition of things in India in which elementary vernacular education could be free and compulsory. The Government of India are deeply concerned to bring about such a condition of things. We are convinced of the necessity of breaking down illiteracy in the country; '

and he closed his speech with a statement which evoked great enthusiasm among many non-official members of this Council. He said:—

'Though our views may differ as to means, we are all united as to the end—the Government of India, the Local Governments, the Departments of Public Instruction and enlightened public opinion are single-eyed as to the end in view. We are determined, resolutely determined, to combat ignorance through the length and breadth of this ancient land, up and down, and to and fro, and though the struggle may be long and arduous, I do believe, My Lord, with all my heart I do believe, we shall prevail.'

"After this we naturally expected that an early opportunity would be taken to publish the definite proposals which the Government had in their mind when the Member in charge of Education made that statement. Nothing further was however heard in the matter till the Indian Budget came up for discussion before the House of Commons, when a further stage was reached and some indication was given to us as to what those proposals were, and that was in the speech of Mr. Montagu, the Under Secretary of State for India. Mr. Montagu endorsed for the most part the arguments of the Hon'ble Member against the Bill which had been thrown out. I will not trouble the Council with that, but he also endorsed the view expressed by Sir Harcourt Butler, that education was bound to be free and compulsory in this country as it had been free and compulsory elsewhere, only he said, the time for that is not yet. This is what he said:—

'Universal and free education in India must come as it has come in all other countries, but the time is not yet, and I am confident that the Government of India has a policy dictated for the present by the same hopes and aims as the hopes and aims of Mr. Gokhale. We have no attitude of hostility towards the principles which inspire his Bill. We and he are working for the same end, the breaking down of illiteracy in India; '

and he proceeded, in his speech, to give an idea as to what the Government had in view as their policy. He spoke of it as the alternative plan of Government, and he concluded as follows:—

'The programme which we hope to work up to in time is as follows. We desire to increase the total number of primary schools by 90 thousand, or 75 per cent., and to double the school-going population. The schools will cost £25 each per year, and they will be placed in villages and other centres of population which are at present without schools. We are going to improve the existing schools which now only cost about £10 a year, and the cost of these will probably have to be doubled.'

"Briefly speaking, the scheme of the Government, as announced by Mr. Montagu, came to this. There was to be both expansion and improvement. The expansion was to be with £25 schools. The improvement was to work up the £10 schools that existed in the country to about £20 schools. There were to be trained teachers as far as possible, and no teacher was to receive less than Rs. 12. This, however, was in two important respects quite vague. There were two essential gaps, and a prominent member of the Opposition, Lord Ronaldshay, asked the question in what time the Government proposed to carry this out—a most pertinent question; to that Mr. Montagu merely replied:—

'I cannot give the period. As I am going on to say, it must take *very considerable time.*'

"Well, Sir, one expected that after this statement by Mr. Montagu in the House of Commons the Government of India would lose no time in publishing their proposals in this country. We however waited and waited; but, till the time I had to send notice of my motion, nothing had appeared. I thought, therefore, that the best thing to do was to ask for these papers, namely the correspondence between the Secretary of State and the Government of India

[*Mr. Gokhale.*] [25TH FEBRUARY, 1913.]

on the one hand, and between the Government of India and the Local Governments on the other. I did this because it was quite clear from the speech of Mr. Montagu that a programme of expansion had been definitely drawn up, though its details were carefully withheld from the public. Now if there was a programme, it must have received the sanction of the Secretary of State, which meant that it must have been sent up by the Government of India to the Secretary of State; if it was, therefore, to be found anywhere, it must be in the correspondence between the Government of India and the Secretary of State. At the same time I thought that such a programme as this would not be submitted by the Government of India to the Secretary of State without consulting the Local Governments, because education is a charge which has been made over to Local Governments and Administrations. Therefore, it appeared to me to be the best plan to ask for correspondence between the Government of India and the Secretary of State on the one side, and the Government of India and the Local Governments on the other. Since notice of this motion was given, however, as I have already observed, the new Resolution of the Government on the subject of education has been given to the public. When I saw this Resolution in the train the other day on my way here from Calcutta, I turned naturally with the utmost eagerness to the portion referring to primary education in the hope that the gaps, the most important gaps in the speech of Mr. Montagu, would be found supplied in this Resolution. And I must say that I was greatly disappointed. Precisely the same reticence that characterised Mr. Montagu's speech on those points also characterises this Resolution. In certain respects the Resolution is undoubtedly fuller. In enunciating the principles underlying the policy of the Government in regard to primary education, this Resolution is fuller than the speech of Mr. Montagu, but in regard to the programme to be worked up to, it goes no further than Mr. Montagu. It repeats the figures which Mr. Montagu gave but keeps us still in the dark as to how those figures have been arrived at, and in what period the proposed results are to be achieved. Now, Sir, I want this programme. I think the country is entitled to know what it is. This is a matter in regard to which we are entitled to be taken into confidence. If the programme is to be carried out, let us know really how the Government mean to carry it out. Let us know what are the resources which the Government propose to devote to this programme so that it might be achieved. If the Hon'ble Member will give us this programme and point out how he proposes to achieve it, I shall not press him for the publication of the correspondence between the Secretary of State and the Government of India, or between the Government of India and the Local Governments. Sir, during my 25 years' study of public questions, I have had to wade through piles and piles of official correspondence, and I have not much appetite left for it. I am not unduly curious about official correspondence: it is not always interesting reading; it is not always even profitable reading, and, therefore, I am not particular whether this correspondence is published or not. If only the Hon'ble Member will give us the programme and we are entitled to have this programme, if he will tell us in what time he will carry it out, well I will not press for the publication of these official papers. Sir, let the Council look at the language which the Hon'ble Member employs in this Resolution as regards the time in which this programme is to be achieved. He says that it is the hope of the Government of India that in the not distant future the number of schools and of the school-going population will be doubled. He does not put it any stronger than that it is the *hope* of the Government.

"Now, it is obvious that unless you definitely say in what time you are going to double your schools and your school-going population, the declaration may conceivably come to nothing. Sir, this country is advancing and will continue to advance, and in 40, 50, 80, or 100 years, the school-going population may double itself and even more than double itself, even if no special efforts are made. Therefore, if you merely say that at some future time—the exact words are 'in the not distant future' but they are perfectly vague—if you say that at some time not far removed from the present the school-going population will be doubled, those who are keen on the spread of education in India will not find

[25TH FEBRUARY, 1913.] [*Mr. Gokhale.*]

much comfort in that. Sir, this is an ancient land, with its roots going far back into the past, and in the opinion of some, a few decades one way or the other may not matter. I therefore want to know what the idea of the Hon'ble Member is as to this not very distant future. What is this not very distant future of which the Hon'ble Member speaks? I think we are entitled to be told what it is. Whether the policy of Government is adequate or not will really depend on what is the period in which the Government proposes to accomplish this object. It is the same about the finance of the scheme. No-where do we find any definite statement. Here and there there are no doubt hints as to what the cost of this scheme is going to be. These hints I have pieced together, and I have been able to form some idea of what must be in the mind of Government as to the cost. It seems that the cost of the programme will be at least about 6 crores a year for the primary education of boys and girls. I arrive at that in this way. Mr. Montagu speaks of doubling the cost of existing schools, the average cost being raised from £10 a school to about £20 a school. The present cost of boys' primary schools from all sources is roughly a million. This is to be doubled, which means two millions—that is, another extra million or a crore and a half must be found for existing schools. Again as to new schools; there are to be 90,000 more at a cost of £25 each school That comes to 3½ crores for new schools and 1½ crores for the existing schools, or 5 crores in all. Then there must be some provision for training teachers for inspectors, etc. There must also be the increased cost in connection with the improvement and expansion of girls' schools. I do not know what figures are contemplated under these heads, but if we put all that at a crore at the least it comes to about 6 crores and probably more. If I am wrong in this, I hope the Hon'ble Member will correct me. Thus so far as the cost of the programme is concerned, one can form some idea. But the most important question is in what time are you going to reach this expenditure of 6 crores a year? If you propose to reach it in 40, 30 or even 20 years, I say there is not much in that. If you are going to reach it, say, in ten years, that I admit, will be something. I tried to calculate this morning how long it would take at the present rate of progress to have our schools and school-going population doubled, and the results were very depressing. Taking the figures on which the Hon'ble Member and his Department have been priding themselves most, namely, the figures for the last four years, we find that the progress of education has been at the rate of about (taking boys' schools only) 130,000 boys a year—not 240,000 as the Hon'ble Mr. Sharp incorrectly said last year and as Mr. Montagu, following Mr. Sharp, stated in the House of Commons. In 1906-07 there were 34 lakhs of boys in primary schools. In 1910-11 there were 39·2 lakhs. The increase was 5·2 in four years. That means an annual increase of a lakh and thirty thousand. Now, the hope of the Hon'ble Member is to see the present school-going population doubled, that is, instead of 4½ millions he would like to have 9 millions—another 4½ millions. This will require more than 30 years if the annual rate of increase is 130,000 which is the rate for the last four years. Again, if we turn to the number of schools, we find the number has risen at the rate of about 1,250 schools a year during the last four years, and if we are to wait for the 90,000 additional schools to be reached at this rate, we shall have to wait for 75 to 80 years. There is not much comfort to be found in these figures, and I once again earnestly ask the Hon'ble Member to publish his programme to the country. Sir, I ask that this should be done because I feel strongly on the subject. I feel, that, unless the Hon'ble Member and his Department definitely commit themselves and commit the Government to a programme published in the full face of the country, this scheme, promising as it is, may come to very little after all. We have experience of this kind of thing happening in the past. When Lord Ripon's Government issued their famous Resolution in passing orders on the recommendations of the Education Commission of 1882, we all thought there was going to be an immense expansion of education. And yet in a very short time there was a complete change of policy. Frontier affairs assumed a threatening aspect, increased military preparations, the invasion and conquest of Upper Burma—fall in the exchange value of the rupee—all these things followed in quick succession, with the result that instead of increased subventions to Local

[*Mr. Gokhale.*] [25TH FEBRUARY, 1913.]

Governments which Lord Ripon's Government had promised for the extension of education Lord Dufferin's Government actually issued orders calling upon Local Governments to cut down their educational expenditure. Unless therefore the Hon'ble Member definitely secures growing resources for education, unless the educational expenditure of the country is put on the same level as say, military expenditure, so that money must be found for it whether finances are good or bad, whether there is famine or no famine, whether the opium revenue is in existence or not in existence, unless the Government are prepared to find this money for education in the same way as they find money for military expenditure, I am afraid that it will not be possible for us to place much reliance on the scheme. I of course mean no offence to the Hon'ble Member or his Department in saying this, and I am sure the Hon'ble Member knows I mean no offence; but the Hon'ble Member will not be in charge of this Department always, and more than that, there are changes in so many directions taking place that unless the thing is actually put down in black and white, and the Government accept it as a definite responsibility in the face of the public, I fear the Government may find itself unable in spite of its wishes to carry out this programme. My request therefore to the Hon'ble Member is to definitely give us information on four points. First of all, what are the revenues that the Hon'ble Member has secured, or, if he has not actually secured them, he expects to be able to secure from the Government. If he says he only expects to be able to get certain revenues, that of course will not be so satisfactory as if he said that he had got them, but still it would be something. But he must tell us what the financial provision is going to be. It is clear it must be a growing provision—something like a series in an arithmetical progression, because you are going to cover the field in a certain number of years. And I want to know how the Hon'ble Member is going to find this money. With the opium revenue nearing extinction, he certainly will have very considerable difficulty in doing so.

"The second point on which I want information is the period in which the programme is to be carried out. What is to be the period—the two things—period and finance—really go together—what is to be the period? The Hon'ble Member may say this is in no man's hands. You may take a horse to the stream but you cannot make him drink. You may open schools, but you may not necessarily be able to fill them. That, however, only confirms my view, namely, that without a resort to compulsion in some form, you cannot push on elementary education very far in this country. But we are just now considering the Hon'ble Member's policy of increased efforts on a voluntary basis. If you want to try that policy, by all means try it; but then be definite about it and tell us in how many years you expect to be able to achieve your programme.

"The third point on which I want information is in what proportion are you going to distribute the funds that may be available between expansion and improvement? Sir, that is a very important point. The figures I have estimated for boys' schools are, roughly, 1½ crores for improvement and 3¼ crores for expansion. Well, in what proportion are you going to devote the additional revenues? Do you propose to take in hand improvement first? If you do that, the additional funds may be swallowed up by improvement for several years to the practical exclusion of expansion. Personally I am more anxious for expansion than for improvement in the present state of the country, but in any case I should like to know in what proportion the Hon'ble Member proposes to allot funds to these two objects.

"Lastly, what are the actual steps you have taken or are going to take to overcome the difficulty which was so often brought up against the Bill of last year, namely, the absence of trained teachers? In this Resolution mention is made of the fact that at the present moment about 11,000 teachers are being annually trained, and that the supply is not adequate for existing requirements. At the Allahabad Conference which was held at the beginning of 1911 under the presidency of the Hon'ble Member which I was invited to attend as a member, the question was carefully considered and certain suggestions were

[25TH FEBRUARY, 1913.] [*Mr. Gokhale; Babu Surendra Nath Banerjee.*]

made and adopted. I should like to know whether effect has been given to those suggestions, and if so, to what extent.

"Sir, these are the four points on which definite information is necessary. These four points must be provided for in your programme, if the programme is of any value. I ask the Government therefore to publish the programme. The only reason I can think of for the withholding of the programme from the public is the fear that you may not be able to carry it out. But that, if I may be permitted to say so, would be a somewhat half-hearted way of proceeding about the business. I know that description does not apply to my Hon'ble friend, for he has his whole heart in the scheme. Perhaps there is a difficulty in his path, which he cannot remove. Can it be the dragon of another department or is it the dragon of a higher authority? I do not know; but if some such difficulty exists, the country is entitled to know what that difficulty is.

"One word more and I have done. You have stated that 'in the not distant future,' it is your hope to see some 91,000 more primary schools for boys added. That figure again, by the way, shows that there is a programme, for if you had expressed yourselves merely in a way, you would have mentioned the figure 100,000, and not 91,000, which must be the total of smaller figures. You say it is your hope to have 91,000 more schools in some indefinite time. But since it is a matter of merely hoping and no definite time is mentioned, why not go further? Why not make an announcement that will cover the whole field? Sir, I rejoice that in the very forefront of this Resolution have been placed the words, the gracious words of the King-Emperor—words, warm with life and hope, which stirred all hearts in the country when they were first uttered. I rejoice that these words have been placed in the forefront of the Resolution. But your programme, even when fully worked up to, will fulfil those words only partially, for you will then have reached only 40 to 50 per cent. of the population. Now the King-Emperor does not say that he wants the homes of only 40 to 50 per cent. of his subjects to be brightened by education; he wants the homes of all his people to be so brightened. Then why stop where you do? Why not have a scheme that will cover the whole area? What I would suggest is, set aside certain steadily increasing revenues for education, and then leave it to time to work the thing out. This is the only way to tackle the problem on your own lines. The Hon'ble Member cannot hope to tackle it successfully, unless he starts on his mission fully and not partially equipped. And he will never be fully equipped unless he has resources at his disposal which are independent of chance and circumstance. If a definite programme is announced to the country, it would go to strengthen the Government in moments of weakness. If a time of difficulty arose and they were likely to feel that this expenditure was somewhat inconvenient and that it should be cut down, a definite promise given would stop them from yielding to the temptation and they would have to go on with the work just the same, even by resorting to increased taxation, if necessary. And then only will the programme have a proper chance of being realized. I trust that the Hon'ble Member will consider all this and see his way to publishing the programme which he undoubtedly has submitted to the Secretary of State. If he will offer to do this, I will not press for the publication of the correspondence. If not, I shall have to press my motion to a division."

The Hon'ble Babu Surendra Nath Banerjee:—"Sir, I desire to associate myself with the appeal which has been made by my Hon'ble friend for the production of papers set forth in the Resolution. In matters educational I take it there can be no secrets and diplomatic issues are altogether out of place. In the sacred Temple of learning political considerations are well kept out of sight. Sir, the watchword of the present Government is co-operation, and it is a policy which has been acclaimed with enthusiasm by the people. I venture to say that no Department of the State save and except perhaps in the case of Sanitation, in no Department of the State is co-operation so indispensable to success as in the Department of Education. But co-operation presupposes confidence, and I have no hesitation in asserting that public

[*Babu Surendra Nath Banerjee; The President; Sir Gangadhar Chitnavis; Sree P. Rama Rayaningar Venkataranga Bahadur.*] [25TH FEBRUARY, 1913.]

confidence is likely to receive a rude shock by the non-publication of the papers which my Hon'ble friend wants and not laying before the public the programme of work which he insists upon. My friend has referred to the history of compulsory education as discussed in this Council. Sir, his motion for reference of his Bill to the Select Committee was rejected last year. That does not mean, however, that the supporters of the Bill or the public have abandoned the measure, or that they have lost sight of the great and important issues which it has raised. The principles of that Bill have struck a firm root in the public mind, and the advocates of mass education resolutely adhere to them in the firm confidence that sooner or later, and perhaps sooner than later, the Government will be converted and the Bill will be placed among the Statutes of the land. Sir, we are sufficiently familiar with the evolution of parliamentary measures to know that even projects of enduring beneficence do not always receive prompt and immediate acquiescence.

"They have again and again to be brought forward in one form or another, again and again pressed upon the attention of the public and of legislative bodies. The public is very slow to move, and legislative bodies are even slower in their movements. Sir, I beg to invite attention in this connection to what Sir Henry Maine has told us with regard to the duties and functions of legislative bodies. That great authority says that it should be their aim and their endeavour to bridge the distance between law and public opinion and make legislation more and more conformable to the requirements of an advancing public opinion. Our appeal to this Council is that it should act in accordance with this principle, so far as this matter is concerned. Sir, I claim for Mr. Gokhale's Bill—in fact this is a side issue of that Bill—that, barring a note of dissent here or a note of dissent there, it has received the unanimous and enthusiastic support of public opinion,—not a manufactured public opinion, but a real and genuine public opinion."

The President :—"I am sorry to interrupt the Hon'ble Member, but the Hon'ble Mr. Gokhale's Bill is not before the Council. What is actually before the Council is the motion for papers. Therefore I do not think the Hon'ble Member can discuss the merits or demerits of Mr. Gokhale's Bill."

The Hon'ble Babu Surendra Nath Banerjee :—"I bow to your decision, Sir. Well, if Mr. Gokhale's Bill is not before the Council, at any rate it is very clear that the information which the Hon'ble the Minister for Education may have to lay before us will perhaps enable us to decide the question as to whether it is necessary that compulsion should be an indispensable instrument in the diffusion of mass education; and it was because I was anxious to elucidate that point that I was making the observations, which you, Sir, have ruled out of order.

"I once again associate myself with my Hon'ble friend Mr. Gokhale in the request that the programme which the Government wants to carry out in this connection be laid before us, and that the papers which he has called for should be submitted for consideration to this Council. We could then be in a position to know what progress the Government want to make, and if further pressure of public opinion is needed, we shall not be wanting in our duty."

The Hon'ble Sir Gangadhar Chitnavis :—"Sir, I beg to support the motion. The expansion of Primary Education, I gather from the Hon'ble mover's speech, might raise questions of taxation. The Hon'ble Mr. Gokhâle has referred to the financial aspect of the question. Irrespective of my views about the unsuitability of compulsion in the present stage of our development, I, as one of the public, naturally feel interested in the inquiry as to how Government proposes to raise the additional revenue required for any large expenditure. I therefore support the Resolution."

The Hon'ble Sree P. Rama Rayaningar Venkataranga Bahadur :—"Sir, I do not wish to record a silent vote on this occasion. The motion before the Council is in the form of a simple request—a request intended

[25TH FEBRUARY, 1913.] [*Mr. Sree P. Rama Rayaningar Venkataranga Bahadur ; Mr. Madhu Sudan Das.*]

to enable Hon'ble Members to have access to the papers relating to the scheme outlined by the Under Secretary of State for India *anent* Primary Education. I have therefore no doubt that the motion will find ready acceptance with the Council. It is true there is difference of opinion as to the merits of the Hon'ble mover's scheme for mass education. Of course, Hon'ble Members reserve to themselves full liberty of criticism on the subject. But to my mind, Sir, it seems a difficult position to maintain even for the most uncompromising critic that the adoption of the Resolution before the Council would be prejudicial either to Government or the public. Neither party can be adversely affected by a course which by its reasonableness cannot fail to command the support of all interested in the cause of education. Sir, I do not wish to embarrass the Government, but I feel sure the Government has no secrecy to maintain in a matter like this. On the contrary, the publication of the correspondence will ensure to it a moral advantage. It is the best and most effective way of silencing uncharitable criticism of Government policy. The recent publication of the Government Resolution cannot be a reason for rejecting the motion. The Resolution of the Government is certainly an elaborate statement of their proposed benevolent educational policy. The statement is welcome and we feel deeply grateful to Government, but the people are left to speculate about the reasons and considerations underlying that policy. The conclusions are there without the premises, and this course is least calculated to relieve the anxiety of those interested in the subject. Hence I am of opinion that, notwithstanding the recent publication of the Government Resolution, the motion before the Council has its own importance. I, therefore, cordially support the motion."

The Hon'ble Mr. Madhu Sudan Das :—"Sir, I rise to associate myself with the motion by the Hon'ble Mr. Gokhale. The Government Resolution which has just been published mentions His Gracious Majesty's name, and it is also said there that it was in furtherance and pursuance of His Gracious Majesty's wish that the Government adopted this Resolution. During His Majesty's visit to this country there was evidence, unmistakably clear evidence, to show the feelings of the people towards their King-Emperor. The Indian has been brought up and accustomed to look upon his King as God's Vicegerent on earth. The Resolution associates the programme laid down with the King's wish. It is a Resolution which touches the interests of hundreds of millions, and especially the mass population. I have not the slightest doubt that the information with regard to mass education contained in that Resolution will soon filter down to the masses, and it will raise very high hopes of an improved state of things amongst the poor dumb millions, and this hope will associate itself naturally in the minds of these dumb millions with their ideas of divinity which they attach to their King-Emperor. Those being the circumstances under which the Resolution has been published, I think it is very desirable that the people should know exactly how Government wishes to give effect to the promises made in this Resolution. I saw this Resolution in the train. I must confess that I have not been able to study it with the attention which the Hon'ble mover has devoted to it and which perhaps is characteristic of his public life, but this much is clear that it is a Resolution which requires actually a definite statement on the part of Government. I have just learnt from the Hon'ble mover's speech that expressions such as 'at no distant date,' and other similar expressions have been used with reference to the time when the Resolution will be given effect to.

"Time Sir, always flies and carries on its wings even Government officials from their offices. Consequently it would be much better if we did not depend upon time, but had dates and years to depend upon. Mortal as we are, we like to have more definite things. Then Sir, Education is a subject which embraces the most important questions that are of interest to a foreign Government. Sir, very often measures started with the most benevolent motives by Government are misunderstood by the common masses, and this is simply due to their ignorance ; and unless this darkness of ignorance is penetrated by the light of knowledge, I fear there will not be that co-operation between the Government

[*Mr Madhu Sudan Das ; Sir Harcourt Butler.*] [25TH FEBRUARY, 1913.]

and the people which is certainly desirable, most desirable and essential, in the interests of good government—in the interests both of the Government and of the people. If anything is likely to bridge the gulf between the two races or nations, and if India is ever to realize fully the benevolent intentions of a foreign Government, it must be at a time when mass education has permeated throughout this land; and consequently, being such an important matter as this, it ought not to be left indefinite, and the people ought to be in a position to know when their hopes are actually to be realized. As it is, it would be much better if the Hon'ble Member, or if Government would tell us (and it is a very happy circumstance that the Hon'ble Member in charge of the Revenue and the Hon'ble Member in charge of Education are sitting together and consequently it can be easily settled) how much of the local revenue can be earmarked for this purpose. On these grounds I beg to support the motion."

The Hon'ble Sir Harcourt Butler :—" Sir, I must first of all thank the Hon'ble Mr. Gokhale for his kindly references to myself and to my Department, and for the warm terms in which he spoke of the Resolution on educational progress and policy that appeared in last Saturday's Gazette. I value those words the more because we are separated on a cardinal principle of policy. Mr. Gokhale would rely for the progress of education on the introduction of the principle of compulsory attendance. We think that it is premature to consider the introduction of such a policy, and we prefer to rely on the extension of the principle of voluntary attendance.

"I look upon the Hon'ble gentleman as an ally, a rather troublesome, I may say a prodding and a goading ally, but an ally and I am very sorry that I have on this occasion to refuse him the information, or most of the information, for which he asks. What he asks is this : He says, 'if the programme is to be achieved, tell us how and when it is to be achieved, and he asks—what do you mean by such expressions as 'a not distant future.' Bad finance or good finance, he says, we must have money for Education.

"I do not think that I need argue at any very great length on the financial difficulties of laying down a policy now which will commit posterity. That, Sir (to President), would be your province; but I must make some general observations on the points which would render any such action imprudent from the financial point of view. By a merciful dispensation of Providence, we have had a succession of good years. But fat years are often succeeded in India by lean years, and occasionally a bad famine devastates the land, and all the energies of Government have then to be devoted to the rescuing of human life and to the mitigation of human suffering. The country is still in the main dependent on agriculture. In your words, Sir, 'the Budget is a gamble on rain.' Hon'ble Members have sometimes short memories in matters of finance, but only in the year 1908-09, that is five years ago, the Budget anticipated a surplus, and we had to face a deficit of 3½ millions sterling. Again, there are very special reasons at the present time why it is not possible to commit posterity. We have sitting at Simla Field Marshal Lord Nicholson's Committee on military expenditure. The recommendations of that Committee we do not yet know. Then there is sitting in Delhi at the present moment a very important Commission presided over by Lord Islington, of which the Hon'ble Member is a member—and I may say how very glad we all have been, the Government of India have been, to meet that Commission at Delhi. It is impossible for us to disregard the possibility that the recommendations of that Commission may eventuate in a demand for a very considerably increased expenditure on the public services of India. Then we have an obviously ambitious, but wholly undeveloped, sanitary policy ahead. We hear from other sides large demands for increasing expenditure on railway development ; and I should like to say that I look upon the railways as one of the greatest educators of the country. They cause a stir of ideas and a protest against illiteracy which is hardly inferior to the provision of schools.

[25TH FEBRUARY, 1913.] [*Sir Harcourt Butler; Mr. Gokhale.*]

"Also, as practical men, we must recognise that the extension of organization takes time. We have not the staff at present to carry out any very rapid extension of education. At the present moment I think I am correct in saying that of the grants given for the last two years, some 71 lakhs, or £500,000 sterling have not yet been disposed of. Now, of course, the Government of India and the Local Governments are looking to the matter, and are preparing for a great advance; but, at the present moment, we cannot really spend at once all the money that we can get. It does not mean that the Education Department has abated its zeal or its demand one jot or tittle; it does not mean that the Finance Department under you, Mr. Vice-President, will not do all it can to assist the Education Department in carrying out the policy. But we must recognise that we have a right to ask for a little time before we elaborate a definite policy, and that we cannot as prudent financiers commit posterity to a scale of expenditure which the reformers with whom I sympathise, with whom we all sympathise, desire.

"I may say incidentally that the progress of education is really more rapid than Right Hon'ble gentlemen would have us believe, and I shall be giving figures to the Council within a few days which will show that in the year 1911-12 there was an increase of 335,252 children in primary schools in India. I think that that is a figure of annual increase much higher than any which has yet been realized, and I hope that members of this Council will believe that that is the beginning of a period of progress. The Hon'ble Member has referred to the statement made by His Most Gracious Majesty the King-Emperor. His Excellency the Viceroy who has returned to-day to Delhi—and you will all be glad to hear that he is now convalescent—has charged me to tell you that his interest in Education is unabated and insistent. The Government of India and all the Local Governments now fully appreciate the need for a great move forward. The Hon'ble Mr. Surendra Nath Banerjee makes an appeal for the publication of papers, because, he says, if these papers are not published, there would be a feeling of want of confidence on the part of the educated public. I am sorry that so ordinary an official procedure as the refusal to publish papers with another and a higher authority should leave the Government open to any suspicion of want of confidence. I can only assure the Hon'ble gentleman that there is no want of confidence, and I can only refer him to the Resolution which states the results of the correspondence in a form which, I think, is clearer than you could get out of the correspondence itself. But I do not rest the refusal on that. I rest it on the ordinary official ground, that such correspondence is not usually published. There is no secrecy in the matter. I hope before very long—in the course of next year or so—to be able to publish definite proposals from Local Governments for a course of expansion in primary education over the next three years. A good deal of material has been collected, but so far it is not in a form in which it can be recorded. The Government of India are anxious to carry the public with them. They consider that that Resolution, issued on Saturday last, shows a desire to co-operate with the people. It was certainly in that spirit that it was written. I ask the Council, and outside the Council I ask the parents in India, to believe that that is an honest and sincere Resolution, and that the Government is determined, is anxious and earnestly and intently desirous to make a big move forward with steadfast gaze and unfaltering footsteps until they are able, in the distant future, it may, but in the future—and we keep our eyes upon the goal, to provide for the sons and daughters of India, the same opportunities and facilities for education as are available for the sons and daughters of the Western world."

The Hon'ble Mr. Gokhale:—"Sir, I had hoped to hear that the Hon'ble Member was prepared to meet my request in a more substantial manner than he has chosen to do, and I must say that, on the whole, I am greatly disappointed with what has fallen from him. Why, Sir, what was only a faint suspicion in my mind before has been confirmed into a strong suspicion by the Hon'ble Member's remarks. I did fear that there was no definite finance behind the scheme, and when the Hon'ble Member proceeded to mention the

difficulties of the Finance Department,—not his own,—when the Hon'ble Member mentioned the difficulties of the Finance Department which had to be taken into consideration in considering this question, he made it quite clear that nothing definite had yet been secured in the matter of resources. The Hon'ble Member mentioned three or four circumstances which, in his opinion, advised caution. He said the country was liable to periodical famines; the Nicholson Committee which had lately sat to consider the question of military expenditure had not yet submitted its report; an important Royal Commission on the Public Services in India was taking evidence, and how he came to have the idea I do not know, but he somehow seems to anticipate that its recommendations will result in a large increase of expenditure; and, lastly, he spoke of the necessity of pushing on railways which, from the educational standpoint, he thought to be quite as important as schools. Well, Sir, if the expansion of primary education is to depend upon all these factors, then I for one have not much hope that anything very substantial will be achieved.

"Unless the Government are going to find the money for education in good years and bad years alike, I decline to have much faith in this scheme. The Government does not proceed in this manner when it wants more money for the Army. During the last thirty years the expenditure on the Army has been increased from 15 to 31 crores,—an increase of 16 crores,—and whenever an increase in the expenditure on the Army was required, the Commander-in-Chief simply said,—'I want so much more money' and the money had to be found and provision had to be made. If the existing revenue of the country was insufficient for the purpose, increased taxation was resorted to. When Lord Kitchener introduced his reorganization scheme, we had to find special sums of money required for several years running. Unless the Hon'ble Member is going to fight for his scheme in the same spirit and with the same determination,—I do not know what is passing behind the curtains,—but unless he is going to take up his stand like that publicly, I do not know that much will come from the scheme. Sir, the Hon'ble Member spoke of the recommendations of the Royal Commission on Public Services resulting in a large increase of expenditure. As I have already said, I do not know how he knows this, but are we seriously to believe that in the opinion of the Hon'ble Member the demands of the Civil Service for increased pay, better prospects and higher pensions are to take precedence of educational expansion in the country, that the expansion of primary education is to be subordinated to the satisfaction of those demands? Sir, the cause of primary education, which is all-important, cannot be made and must not be made subsidiary to such claims, and I certainly am surprised that the Hon'ble Member should say that the provision that has to be made for education will have to depend upon what this Royal Commission recommends. Again, as regards railways, railway expenditure is met out of borrowings and I do not know that that has any connection, as long as there is no net loss, with the current revenues out of which provision for primary education has to be made. Of course if the railway finance results in losses, then the losses have to be made good out of current revenues; but that is now a somewhat remote contingency, and, therefore, I think, for our present purposes, we may well put railway expenditure out of account.

"As regards the Nicholson Committee, if that Committee's labours are going to lead to an increase of military expenditure instead of leading to its reduction, as we had all hoped it would, that, again, is a matter which will have to rest on its own basis. My contention is that the question of primary education is second to no other in importance, and if you are firm in your desire to find money for it you must do so independently of the money you may require for the Army, and for other purposes. Lastly, as to the country being liable to periodical famines. Of course we are constantly liable to famines in this country. And we never can say when there will be no famine. We never can have that sense of security, but that does not prevent the Government from pledging the country to expenditure in advance in other directions. If the Government do not wish to publish their programme because that would commit them definitely to certain expenditure, I say they had no right and I say they had no business to make public

[25TH FEBRUARY, 1913.] [*Mr. Gokhale; Division.*]

use of that programme for their own purposes. I say Mr. Montagu had no right to make use of this programme in his budget speech, and the Hon'ble Member had no right to put all those figures in the Resolution that has just been issued. The result of the procedure adopted has been to produce a misleading impression. Men in England are easily satisfied about Indian affairs. They do not much and I fear they care even less They will now think that the Government of India has embarked on a policy which will soon result in doubling the school-going population. This is quite enough for their purposes. There are many men in this country too who do not understand the deeper intricacies of public affairs, and who too will now merely repeat the same cry and feel satisfied. I must confess that I am disappointed that the Hon'ble Member has declined to publish the programme. He offers us instead some details for the next three years. That will not suffice, and I have therefore no option but to divide the Council."

The Council divided:

Ayes—19.

The Hon'ble Mr Ghuznavi, the Hon'ble Maharaja Manindra Chandra Nandi, the Hon'ble Raja Sir Muhammad Ali Mahammad Khan of Mahmudabad, the Hon'ble Raja Kushalpal Singh, the Hon'ble Mr. Chakravarti Vijiaraghavachariar, the Hon'ble Sree P. Rama Rayaningar Venkataranga Bahadur, the Hon'ble Khan Bahadur Mir Asad Ali Khan, the Hon'ble Mr. Gokhale, the Hon'ble Mr. Fuzulbhoy Currimbhoy Ebrahim, the Hon'ble Babu Surendra Nath Banerjee, the Hon'ble Maharaja Ranajit Sinha of Nashipur, the Hon'ble Mr. Madhu Sudan Dass, the Hon'ble Maharaj Kumar Gopal Saran Narain Singh of Tikari, the Hon'ble Mr. Qumrul Huda, the Hon'ble Rai Sitanath Roy, Bahadur, the Hon'ble Mr. Jinnah, the Hon'ble Raja Jai Chand, the Hon'ble Rao Bahadur Pandit and the Hon'ble Sir Gangadhar Chitnavis.

Noes—37.

The Hon'ble Sir Guy Fleetwood Wilson, the Hon'ble Sir Robert Carlyle, the Hon'ble Sir Harcourt Butler, the Hon'ble Mr Syed Ali Imam, the Hon'ble Mr. Clark, the Hon'ble Sir Reginald Craddock, the Hon'ble Mr. Hailey, the Hon'ble Sir T. R. Wynne, the Hon'ble Mr. Saunders, the Hon'ble Sir Henry McMahon, the Hon'ble Mr. Wheeler, the Hon'ble Mr. Enthoven, the Hon'ble Mr. Sharp, the Hon'ble Mr. Porter, the Hon'ble Sir E. D. Maclagan, the Hon'ble Mr. Gillan, the Hon'ble Major-General Birdwood, the Hon'ble Mr. Michael, the Hon'ble Surgeon-General Sir C. P. Lukis, the Hon'ble Mr. Gordon, the Hon'ble Mr. Maxwell, the Hon'ble Major Robertson, the Hon'ble Mr. Kenrick, the Hon'ble Mr. Kesteven, the Hon'ble Mr. Kinney, the Hon'ble Sir William Vincent, the Hon'ble Mr. Carr, the Hon'ble Mr. Macpherson, the Hon'ble Raja Saiyid Abu Jafar, the Hon'ble Mr. Maude, the Hon'ble Mr. Arthur, the Hon'ble Major Brooke Blakeway, the Hon'ble Mr. Meredith, the Hon'ble Mr. Walker, the Hon'ble Mr. Arbuthnott, the Hon'ble Mr. Eales and the Hon'ble Maung Myé.

The Resolution was rejected.

The Council adjourned to Saturday, the 1st March, 1913.

W. H. VINCENT,

Secretary to the Government of India,
Legislative Department.

DELHI;
The 28th February, 1913

The Gazette of India.

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No. 12.} CALCUTTA, SATURDAY, MARCH 8, 1913.

☞ Separate paging is given to this part in order that it may be filed as a separate compilation.

PART VII.

THE PATENT OFFICE.

PATENTS and DESIGNS.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

February 24th.

772. E. Perrot. *Trains with self-laying rail tracks.*
773. E. A. Bolton. *Improvements in steam superheaters.*
774. Galletti's Wireless Telegraph & Telephone Co., Ld. *Improvements in and relating to the transmission of electric energy at a distance without connecting wires and to a new system of wireless signalling.*
775. H. Monseur. *Improved preservative for wood and other organic materials.*
776. J. R. Kinney. *Improvements in air compressors.*
777. P. Desgouttes. *Improvements in valve actuating mechanism for internal combustion engines.*
778. H. Eberhard. *Improvements in non-refillable bottles.*
779. A. A. Holle. *Improvements in and relating to æroplanes.*
780. W. Paterson. *Improvements in and relating to filtering apparatus.*
781. J. Stone & Co., Ld. *Improvements in and relating to lubricators.*
782. Société Marcel Janvier et Compagnie. *Improvements in and relating to the purification of liquid and solid materials.*
783. J. L. Brodie. *A process of and apparatus for generating power and manufacturing salt.*
784. Dunn Manufacturing Co. *Improvement in bushed combination casing wrenches.*
785. T. Farrow. *Improvements in or relating to speed indicating devices.*
786. H. O. Ormiston. *Improved metallic alloy and process of manufacture thereof.*

February 25th.

787. Siemens Bros. & Co., Ld. *Improvements in and relating to selecting devices for telephone systems.*
788. E. Hollinworth. *Improvements in and connected with steam superheaters.*
789. M. Rumely Co. *Improvements in driving wheels for traction engines and the like.*

790. R. P. van Calcar, J. Ellerman and H. J. Martijn. *Improvements in the treating and simultaneously sterilising of air.*

791. P. Girard. *Improvements for producing pile fabrics in power or hand looms.*

792. Sham Chand Sett. *An improved gold tester.*

793. D. Gestetner. *Improvements in means for obtaining finger and like prints.*

794. A. Gray. *Improved liquid disinfectant distributor operatable by moving seats and flaps of closets, applicable also to garbage bins and like receptacles.*

February 27th.

795. P. Girard. *Improvements for producing pile fabrics in power or hand looms.*

796. R. C. Tute. *An improved logarithmic calculator.*

797. D. J. Hurley. *Improvements in controllers for doors and like movable structures.*

798. G. J. Manson. *Improvements in fibre board and method of making the same.*

February 28th.

799. J. Wallace. *Improvements in humidifiers.*

800. F. B. Stratton. *A boiler disincrustant.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may at any time within three months of the date of this *Gazette of India* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Anyone desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money order on which the number of the application should be stated on the coupon at the foot of the order.

320. J. R. C. Marsh. *Composition of matter for treating cast iron and steel.*

392. A. R. Angus. *Improvements in or relating to railway safe-running devices.*

506. A. H. Cowles. *Improvements in furnaces of the channel or tunnel type.*

603. P. Marino. *A process of preparing electrolytes for use in the deposition of a metal or metallic alloy.*

606. Societe Anonyme Pour L'Exploitation Des Procedes Westinghouse LeBlanc and M. LeBlanc. *Improvements relating to rotary bodies.*

615. R. C. Donaldson. *Improvements in envelopes for carrying samples of seed and like substances through the post or by other means of transit.*

667. H. R. Hughes. *Improvements in connecting joints for drill head devices.*

708. H. Leinweber. *Air ships.*

725. W. V. Gilbert. *Improvements in apparatus particularly suitable for starting internal combustion engines and similar purposes.*

727. F. Frankel. *Improvements in means for stretching a resonant plate over a frame.*

728. G. Moore. *Improvements in connection with gas producers.*

732. R. Farnworth and T. T. Jackson. *Improvements in narrow ware looms.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

61. J. C. English. *Improvements in sound boxes for talking-machines.*

114. W. N. Dennison. *Improvements relating to talking-machines.*

523. A. Macnab. *Improvements in contrivances for supporting receptacles for use in the collection of rubber latex.*

527. G. S. Ferdinando. *Improvements in or relating to the production of multiple photographic images.*

556. L. W. Williams, O. R. Williams, & D. D. Williams. *Improvements n or relating to stands or base plates for wheels for railway signal wires, chains and the like.*

563. J. Mc Entyre. *Improved appliances for coupling and uncoupling railway trucks.*

564. J. W. Mowbray & J. H. Chambers. *Improvements in carburetters.*

582. Dr. P. Hoering. *Improvements relating to the utilization of straw for the manufacture of fuel and other objects.*

583. F. Bedford and E. Erdmann. *Improved process for the production of light voluminous metallic oxides specially suitable for catalytic reactions.*

584. J. Overend. *Improvements in machines or mechanism for sawing, boring and cutting wood and the like.*

591. Slaughter & Co., Ld. *Improvements in the electric deposition of metal.*

635. A. Rappenecker. *Improvements in or relating to copying or like telegraphic apparatus.*

636. T. A. White. *Improvements in trolly frames for railway inspection purposes.*

639. N. E. Hughes-Mahone. *Improvements in, and relating to, ladies' headgear.*

640. J. A. Fearon. *Improved process of, and apparatus for, purifying or desulphurizing hydrocarbon gases.*

641. M. E. Harrison. *Improvements in wrought-metal pole-arms.*

642. W. S. Hamm. *Signal lamps.*

643. W. N. Naylor and S. P. Hutton. *Improvements in and relating to aluminium alloys.*

648. Norsk Hydro-elektrisk Kvaelstofaktieselskab. *Process of simultaneously producing phosphate and nitrate of ammonia.*

SEALING FEES DUE UNDER SECTION 10.

☞ Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

440. Toon.
448. Abdul Hamid & Sons & Zahiruddin.
557. Levick.
558. Entwisle.
560. Talbot.
561. Wallace & Wassmer.
569. Mascart.

PATENTS SEALED.

351. Rolston.
450. Pintel's Electric Manufacturing Co., Ld.
482. Haultain.
522. Bell.
525. Morrow.
526. Frankignoul.
532. Metals Extraction Corporation, Ld.
535. George Turton Plats and Co., Ld., and Hewitt.

NOTE—The patent No. 522 is sealed as of the 23rd September 1912, the date of the application. This date has been incorrectly printed on the specification as 28th September.

RENEWAL FEES PAID.

363 of 1902. Carmichael, Carmichael & Carmichael. (To 31 March 1914.)

342 of 1905. Fleming. (To 27 February 1914.)

105 of 1906. The United Kingdom Self-Adjusting Anti-friction Metallic Packing Syndicate, Ld. & Bell. (To 28 May 1914.)

346 of 1906. Lock. (To 10 April 1914.)

413 of 1906. Stewards & Lloyds, Ld. (To 27 March 1914.)

414 of 1906. Stewards & Lloyds, Ld. (To 27 March 1914.)

429 of 1906. Linotype & Machinery, Ld. (To 10 April 1914.)

540 of 1907. Kershaw & Saxby & Farmer, Ld. (To 22 April 1914.)

30 of 1908. Steele. (To 11 September 1914.)

45 of 1908. Simpson. (To 5 March 1914.)

324 of 1908. The Pittler Universal Rotary Machine Syndicate, Ld. (To 3 March 1914.)

337 of 1908. Lewis. (To 3 March 1914.)

349 of 1908. Wimmer. (To 3 March 1914.)

373 of 1908. Akbar Ali. (To 4 March 1914.)

430 of 1908. Harker. (To 20 April 1914.)

31 of 1909. Foden and the U. K. Self-Adjusting Anti-friction Metallic Packing Syndicate, Ld. (To 4 March 1914.)

56 of 1909. Greenwood. (To 12 March 1914.)

129 of 1909. Wright. (To 29 April 1914.)

CESSATION OF EXCLUSIVE PRIVILEGE.

1907.

208, (Lemon). 473, (Roy). 479, (Metallurgiska Patent-aktiebolaget).

1908.

82, (Claire). 149, (Blair & Saxby & Farmer (India) Ld.).

170, (Linotype & Machinery Ld.). 171, (Linotype & Machinery Ld.).

438, (Weidmann & Spoerri).

APPLICATION FOR PATENT UNDER SECTION 81.

Within three months of this advertisement any person may give notice of opposition to the conversion.

154 of 1910. R. B. Rodda & Co. *An improved search light for use with firearms for night shooting.*

DESIGNS ENTERED ON THE REGISTER.

February 24 to March 1.

Class 13. Nos. 410 and 411. Sham Lall Kunji Lall Sadh, Sadhwara, Farrukhabad, U. P., February, 21.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price, 10 annas), and in the Indian Patents and Designs Rules, 1912 (price, 2 annas). These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. Applications for patents in countries other than India should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

The Gazette of India.

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No. 11.} CALCUTTA, SATURDAY, MARCH 1, 1913.

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART VII.

THE PATENT OFFICE.

PATENTS and DESIGNS.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

February 17th.

753. The Thomas Transmission, Ld. *Improvements in and connected with the control of the transmission of power between shafts with variable velocity ratios.*

754. D. B. Galbally. *Improvements in metal barrels and method of making the same.*

755. Automatic Telephone Manufacturing Co., Ld. *Improvements in or relating to telephone systems.*

756. E. L. Joseph & Ozonair, Ld. *Improvements in drying apparatus.*

February 18th.

757. A. R. Angus. *Improvements in or relating to railway safe-running devices V.*

758. A. R. Angus. *Improvements in or relating to railway safe-running devices V.*

759. A. R. Angus. *Improvements in or relating to railway safe-running devices V.*

760. A. R. Angus. *Improvements in or relating to railway safe-running devices V.*

761. A. R. Angus. *Improvements in or relating to railway safe-running devices V.*

762. A. R. Angus. *Improvements in or relating to railway safe-running devices V.*

763. A. R. Angus. *Improvements in or relating to railway safe-running devices V.*

764. A. R. Angus. *Improvements in or relating to railway safe-running devices V.*

765. J. H. Patterson. *Improved equipment for carrying a rifle or the like when mounted.*

766. R. W. Tarrant. *Improvements in and relating to railway signalling.*

February 21st.

767. F. H. Terry, H. M. Bigwood and Brotherton Tubes and Conduits, Limited. *Improvements in electric conduit junction boxes or like electric fittings.*

768. A. J. Schuler. *Improvements in or relating to a process for dulling enamel.*

769. P. M. Drexl. *Improved means for propelling vehicles, vessels, or the like.*

770. W. Carson. *Improvements in amalgamating machines.*

February 22nd.

771. G. C. Newman. *Venetian shutter.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may at any time within three months of the date of this *Gazette of India* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Anyone desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money order on which the number of the application should be stated on the coupon at the foot of the order.

275. E. Pope. *Improvements in telegraph systems.*

408. R. A. Sloan and J. E. L. Barnes. *Improvements in or applicable to cigarette making machinery.*

616. C. Hansen. *A means and method for the joining of threads from old to new warps in weavings.*

655. H. R. Cobbold. *Buckle for fastening belts or driving bands for personal wear, horses, surcingles and driving machinery.*

707. P. Ulyssé. *Colour cinematography.*

720. W. Deason. *An improved cane cutting and trashing machine.*

723. L. E. Alleman. *A new or improved metallic packing for glands or stuffing boxes and the like.*

PRINTED SPECIFICATION PUBLISHED.

Printed copies of the undernoted specification may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

534. A. Rechnitzer. *Improvements in or relating to calculating machines.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

349. Bryan.
543. Dennison.
544. Buckland.
545. Rooke & Rooke.
546. Bunting.
548. Musto.
550. Reichmann.
554. Resilient Products Limited.
555. R. E. Dietz Company.

PATENTS SEALED.

115. Shaw.
141. Robinson.
142. Robinson.
161. Sayad, Kokatnur, Chiplunker, Sahasrabuddhe and Sahasrabuddhe.
416. Benedix.
482. Werboff.
488. Jackson.
489. Jackson.

NOTE—The patent No. 522 is sealed as of the 23rd September 1912, the date of the application. This date has been incorrectly printed on the specification as 28th September.

RENEWAL FEES PAID.

485 of 1901. Chambers. (To 13 May 1914.)
492 of 1901. Roberts. (To 11 March 1914.)
449 of 1902. Rose. (To 24 March 1914.)
383 of 1904. Darwin & Sharp. (To 28 March 1914.)
15 of 1905. Mitchell. (To 22 February 1914.)
19 of 1905. Mitchell. (To 22 February 1914.)
55 of 1905. Taylor. (To 4 April 1914.)
103 of 1905. Westinghouse Brake Co., Ld. (To 5 July 1914.)
64 of 1907 Poppe. (To 25 May 1914.)
392 of 1907. Grob. (To 19 March 1914).
37 of 1908. Shuman. (To 27 February 1914.)
117 of 1908. Cowell. (To 28 April 1914.)
294 of 1908. Saxby & Farmer (India) Ld. (To 26 February 1914.)

CESSATION OF EXCLUSIVE PRIVILEGE.

1904.

322, (Kotyra).

1905.

129, (Merrill).

1907.

414, (British Westinghouse Electric & Manufacturing Co., Ld.).

463, (Siemens Brothers & Co., Ld. and Ferreira). 618, (Griffin and Griffin).

Names of Officers Interest is sent

1908.

74, (Subramanya). 136, (Comings). 158, (DeDion Bouton (1907) Ld).
167, (Molas & Delafon). 191, (Declozets). 413, (Lagrange & Kestner).
414, (Reineke).

APPLICATION FOR PATENT UNDER SECTION 81.

Within three months of this advertisement any person may give notice of opposition to the conversion.

532 of 1911. Walker, Spink & Hill, Ld. *Improvements in looms for weaving pile fabrics.*

PATENTS SEALED UNDER SECTION 81.

246 of 1903.—Hulsberg and Company m. b. H.

319 of 1906.—Clifford Batten.

DESIGNS ENTERED ON THE REGISTER.

February 17 to 22nd.

Class 13. Nos. 373-382. The Calico Printers' Association, Ld., St. James's Buildings, Oxford Street, Manchester, England. February 10.

Class 13. Nos. 383-407. The Calico Printers' Association Ld., St. James's Buildings, Oxford Street, Manchester, England. February 17.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price, 10 annas), and in the Indian Patents and Designs Rules, 1912 (price, 2 annas). These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. Applications for patents in countries other than India should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent

Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration.

6. *Printed Specifications* of applications, which have been accepted, are published within about [illegible] after acceptance has been notified in the *Gazette of India*. These spe[illegible], 1, Counc[illegible] be purchased at the Patent Office at a uniform price of 8 annas per [illegible] Anyone [illegible] seen free of charge, together with other publications of the Patent Office, [illegible] Office th[illegible] places :—

[illegible]	R. C. Technical Institute.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office.
"	Victoria Jubilee Technical Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Office of the Director-General of Commercial Intelligence.
"	Civil Engineering College, Sibpur.
CAWNPORE	Office of the Director of Industries, United Provinces.
CHINSURAH	Office of the Commissioner, Burdwan Division.
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Chief Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C.
MADRAS	Record Office, Egmore.
"	College of Engineering.
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
SOLAPUR	Office of the Collector.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore.

8. *Publications* on sale at the Patent Office :—

		Price R	a.
(a) The Indian Patents and Designs Act, II of 1911		0	10
(b) The Indian Patents and Designs Rules, 1912		0	2
(c) Weekly Notifications (extract from the *Gazette of India*)		0	1
Annual subscription with postage		3	0
(d) Inventions (consolidated subject matter Index 1900—1908 and Chronological lists 1900—1904)		2	0
(e) Inventions and Designs. Annual indexes for the years 1905, 1906, 1907, 1908, 1909, 1910, 1911	each	1	0
(f) Patent Office Journal (Issued quarterly)	each	0	8
(g) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

CALCUTTA : PRINTED BY SUPDT. GOVT. PRINTING, INDIA, 8, HASTINGS STREET.

COMPTROLLER GENERAL'S OFFICE.

st of Government Promissory Notes in the custody of the Comptroller and Auditor General on the 31st December 1912, deposited under Article 164B, Volume I, C. A. Code.

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
vernment Promissory Notes held under Articles 164 and 166 of the Civil Account Code.	R	R	R	R	R	R	
Ajmer.							
overjee Nowraji, Abkari Contractor	...	1,000	5,000	...	...	6,000	} Assistant Commissioner, Ajmer.
sistant Commissioner, Ajmer	2,000	...	...	...	...	2,000	
ohmi Narain, Head Accountant, Ajmer Treasury	2,000	...	...	...	...	2,000	
u and Anadra Dispensary Fund	5,0[illegible]	...	...	...	...	5,000	Agent, Governor General, Residency Surgeon, and Chief Medical Officer, Rajputana.
mer Dispensary Fund	4,000	...	...	...	...	4,000	Commissioner of Ajmer.
„ Government College	2,400	...	200	...	...	2,600	Commissioner of Ajmer and Principal, Government College, Ajmer.
„ „ Scholarship Fund	1,400	...	...	...	...	1,400	} Commissioner, Director of Public Instruction, and Principal, Government College, Ajmer.
„ „ Endowment Fund	41,100	...	...	...	...	41,100	
„ General Hospital	...	...	15,000	...	...	15,000	} Civil Surgeon, Ajmer.
olia Dispensary Fund	500	...	...	...	...	500	
mmandant, Meywar Bhil Corps	19,500	..	10,500	...	...	30,000	Commandant, Meywar Bhil Corps, Ajmer
ypore College Fund	1,000	...	...	...	...	1,000	Agent, Governor General, Rajputana, and the Resident at Jeypore.
akur Bijai Singh of Masuda	1,40,000	...	50,000	...	...	1,90,000	General Manager, Court of Wards, Ajmer.
ikibai Khandakar Scholarship Fund	100	...	2,000	...	...	2,100	Commissioner of Ajmer and the Inspector of Schools, Ajmer-Merwara.
tra Dispensary Fund	2,200	...	...	...	...	2,200	Assistant Political Superintendent, Hilly Tracts, Meywar.
yo College Accumulated Fund	24,600	29,000	...	...	...	53,600	Agent, Governor General Rajputana, and Principal, Mayo College.
„ Endowment Fund	7,20,900	...	...	...	...	7,20,900	Agent, Governor General, Rajputana.
ri Lall Naib Nazir	...	...	500	...	...	500	} Commissioner of Ajmer.
thi Sing, Kamdar	100	...	...	...	...	100	
masar Dispensary Fund	2,500	...	...	...	...	2,500	Civil Surgeon, Ajmer.
serve Fund for Hospital Assistants	63,800	...	...	...	...	63,800	Residency Surgeon and Chief Medical Officer, Rajputana.
Carried over	10,33,100	30,000	83,200	...	...	11,46,300	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
Government Promissory Notes held under Articles 164 and 166 of the Civil Account Code—*contd.*	R	R	R	R	R	R	
Brought forward .	10,33,100	30,000	83,200	..		11,46,300	
Ajmer—*contd.*							
Sheo Raj, Naib Nazir	600	..	...	...		600	Assistant Commissioner, Ajmer.
Sett Champa Lal, Rai Bahadur, Sudder Khajanchi	10,000		50,000	...	..	60,000	Assistant Commissioner, Ajmer.
Security Deposit of Treasurer, Rajputana Agency . . .			10,000	...		10,000	First Assistant to the Agent, Governor General, Rajputana.
„ Mehta Purshotam, Manager, Binai Estate . . .	...	.	500	..	...	500	General Manager, Court of Wards, Ajmer.
Thakur Bijey Sing, Istimrardar Masuda Estate, Minor . .	25,000	28,100	1,05,000			1,58,100	General Manager, Court of Wards, Ajmer.
Thakur Udai Singh, Istimrardar, Kerot Estate	8,000		4,000		.	12,000	General Manager, Court of Wards, Ajmer.
Thakur Udai Sing, Basundai Estate	...		1,000		...	1,000	General Manager, Court of Wards, Ajmer.
„ Wathu Sing			1,000	...	...	1,000	General Manager, Court of Wards, Ajmer.
Todgarh Dispensary Fund .	1,500	...			...	1,500	Commissioner of Ajmer.
Walterkrit Hitkarni Sabha . .	3,000	.	2,000	...	...	5,000	Assistant Commissioner, Rajputana, and President, Walterkrit Hitkarni Sabha.
Awagarh.							
Special Manager, Court of Wards, Awah Estate	2,00,000				..	2,00,000	Special Manager, Court of Wards, Awah.
Baghelkhand.							
Collector of Shahabad, Political Agent, Baghelkhand, and Rai Jai Pergash Lal, Bahadur, on account of Dowry of H. H Ujjainin Moharani of Rewah	1,28,700			..		1,28,700	Bank of Bengal, Allahabad, for credit to H. H. the Maharajah of Rewah.
Security Deposit of Treasurer, Rewah State	27,000		..			27,000	Political Agent, Baghelkhand.
Bagdad.							
British Cemetery Fund . .	1,500		...	..		1,500	Political Resident and Residency Surgeon, Bagdad.
Bhopal.							
Bani Madho Scholarship Fund .	1,500	..	..	...	...	1,500	Political Agent, Bhopal.
Bayley Memorial Scholarship Fund .	3,500	...	...		...	3,500	Political Agent, Bhopal.
Bhagwat Lal	...	..	3,700	...	...	3,700	Political Agent, Bhopal.
Bhopal Water Works Endowment Fund	3,37,800	...	...	...	...	3,37,800	Political Agent, Bhopal.
„ Dispensary Fund . .	3,800	...	...	...	...	3,800	Political Agent, Bhopal.
Carried over .	17,84,500	58,100	2,60,400	...	...	21,03,000	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Government Promissory Notes held under Articles 164 and 166 of the Civil Account Code—*contd.*							
Brought forward	17,84,500	58,100	2,60,400	...	...	21,03,000	
Bhopal—*continued.*							
Bhopal Boundary Settlement Fund	3,500	...	...	...	...	3,500	Political Agent, Bhopal.
" Local Fund	5,000	40,000	...	...	...	45,000	Political Agent, Bhopal.
Kincaid Scholarship Fund	2,500	...	...	...	...	2,500	Political Agent, Bhopal.
Sehore Boys' School "	35,900	...	...	...	...	35,900	Political Agent, Bhopal.
Sehore Girls' School "	3,700	...	...	...	...	3,700	Political Agent, Bhopal.
Security Deposit of Treasurer, Bhopal Political Agency	20,000	...	...	...	...	20,000	Political Agent, Bhopal.
" Sett Gyanchand, Treasurer, Sehore Treasury	...	...	7,500	...	...	7,500	Political Agent, Bhopal.
" Dabbi Badrilal Nathumal, Treasurer	...	...	5,200	...	...	5,200	Political Agent, Bhopal.
Sehore Leper Asylum	500	...	...	...	...	500	Political Agent, Bhopal.
Ramvallab, Minor	500	...	3,200	...	...	3,700	Political Agent, Bhopal.
Mohamedgarh State	6,100	...	...	...	...	6,100	Political Agent, Bhopal.
Khilchipur Estate	31,500	...	...	...	...	31,500	Political Agent, Bhopal.
Daria Kheri Jagir	5,100	...	...	...	...	5,100	Political Agent, Bhopal.
Calcutta.							
Northbrook Medal Prize Fund	2,000	...	...	...	...	2,000	Master of the Mint, Calcutta, and the Director of Public Instruction, Punjab.
Pollock Prize Medal Fund	6,200	...	...	...	...	6,200	Comptroller, India Treasuries.
Security Deposit of Krishna Das Mookerjee, Cashier	...	...	1,000	...	...	1,000	Comptroller, India Treasuries.
" Sattya Churun Dey, Asstt. Cashier	...	...	200	...	...	200	Comptroller, India Treasuries.
" Rai Mati Lal Ganguly Bahadur, Treasurer, Currency Office	10,000	15,000	25,000	...	...	50,000	Assistant Comptroller General in charge of Paper Currency.
" Treasurer's subordinates	14,400	20,600	32,400	...	1,000	68,400	Assistant Comptroller General in charge of Paper Currency.
" Dulal Chand Bose, Contractor	...	200	...	...	...	200	Assistant Comptroller General in charge of Paper Currency.
" Mint Bullion-keeper	50,000	...	...	...	...	50,000	Master of the Mint, Calcutta.
" Nogendra Nath Ganguly Store-keeper	...	...	500	...	...	500	Master of the Mint, Calcutta.
Carried over	19,81,400	1,33,900	3,35,400	...	1,000	24,51,700	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent, 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Government Promissory Notes held under Articles 164 and 166 of the Civil Account Code—*contd.*							
Brought forward	19,81,400	1,33,900	3,5,400	...	1,000	24,51,700	
Calcutta—*continued.*							
Security Deposit of Krishna Lal Roy, Contractor	...	1,000	...	...	...	1,000	
" Grose, G. A. H., Senior Melter	2,300	700	...	...	...	3,000	Master of the Mint, Calcutta.
" Durham, H. E. A., Assistant Melter	...	...	500	...	...	500	
" Medal Contractor, Army Department	2,000	...	...	...	...	2,000	Secretary, Government of India, Army Department.
" Hari Charan Gupta, Superintendent of the Board of Examiners	...	2,000	...	..	.	2,000	Secretary, Board of Examiners, Calcutta.
" Nibaran Chandra Chatterjee, Superintendent	400	...	...	...	...	400	
" Mon Mohan Mookerjee, Chief Accountant	1,000	...	...	.	...	1,000	
" Bonomali Acharya	...	...	1,000	...	...	1,000	
" Debendra Nath Mookerjee, Cashier	200	...	...	...	...	200	Administrator General, Bengal.
" Krishna Nanda Chatterjee, Bank Sircar	200	...	...	...	...	200	
" LeFranc, S.H., Store-keeper	...	...	1,000	...	...	1,000	
" Gulab Singh and Sons, Contractors	...	...	25,000	...	...	25,000	
" Pulin Behary Banerjee, Stationery-keeper	...	...	1,000	...	...	1,000	Superintendent, Government Printing, Calcutta.
" Panna Lal Sil, Contractor	...	500	...	...	...	500	
" Trilochan Chowdhury, Cashier	6,000	..	4,000	...	...	10,000	
" Bepin Behary Mookerjee, Store-keeper	15,000	...	...	...	...	15,000	
" Narayan Kissen Sen, Store-keeper	2,00,000	..	...	...	...	2,00,000	
" Baghchi & Co., P. M., Contractors	...	800	1,400	...	...	2,200	Controller of Printing, Stamps and Stationery.
" Balmer, Lawrie & Co., Managing Agents, Bengal Paper Mill	...	...	36,000	...	...	36,000	
" Banerjee, M. L., Contractor	...	...	200	...	...	200	
" Callarman, J., & Co.	1,000	...	...	...	...	1,000	
Carried over	22,09,500	1,38,900	4,05,500	...	1,000	27,54,900	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Government Promissory Notes held under Articles 164 and 166 of the Civil Account Code—*contd.*							
Brought forward .	22,09,500	1,38,900	4,05,500	..	1,000	27,54,900	
Calcutta—*concluded.*							
Security Deposit of Chatterjee, N. N. & Co., Contractors.	...	...	...	.	500	500	
„ Dino Nath Dass & Co., Contractors . . .	2,000	...	7,000	...	...	9,000	
„ Gooptu, F. N., & Co., Contractors . . .	...	...	500	...	...	500	
„ Girindra Nath Bhattacharjee, Contractor . . .	...	...	1,000	...	...	1,000	
„ Heilgers, F. W. & Co., Contractors . . .	17,700	3,000	90,900	...	...	1,11,600	
„ Harisankar Dalal, Contractor .	1,000	500	...	...	...	1,500	Controller of Printing, Stamps and Stationery.
„ Gobindo Chandra Chowdry & Co., Contractors	...	500	..	...	...	500	
„ Jadu Nath Pan & Co. „	..	1,000	500	...	...	1,500	
„ Kanay Lal Ranjee Das „	300	...	...	...	...	300	
„ Mookherjee, S. B. „	...	...	100	...	...	100	
„ Panna Lal Sil . „	...	200	500	...	...	700	
„ Seymour Hale, E. „	...	...	2,000	...	...	2,000	
„ Wernigg, A. W. .	100	...	800	...	...	900	
Coorg.							
Civil Dispensary Fund, Mercara .	4,000	...	...	...	...	4,000	President, Mercara Municipal Committee and Civil Surgeon, Mercara.
District Board, Coorg, Mercara .	10,000	...	...	...	...	10,000	Chief Commissioner of Coorg and President, District Board, Coorg.
Somvarpet Municipality . .	500	200	...	...	...	700	Commissioner of Coorg and President, Somvarpet Municipality.
Fraserpet School Endowment Fund .	500	...	...	...	...	500	Commissioner of Coorg and the Inspector of Schools, Coorg.
Mercara School Endowment Plantation Fund	26,500	...	...	...	...	26,500	Commissioner of Coorg, and Inspector of Schools, Mercara.
Thomson Prize Fund . . .	1,300	...	...	...	...	1,300	
Mercara School Endowment Fund .	3,500	...	...	...	...	3,500	Commissioner of Coorg, Mercara.
Virajpet Dispensary Fund . .	2,000	...	..	...	...	2,000	Commissioner of Coorg and President, Virajpet Municipality.
„ Municipality . . .	1,100	...	...	...	...	1,100	
Dechamma, Minor . . .	...	950	...	...	...	950	Commissioner and Treasury Officer, Coorg.
Carried over .	22,80,000	1,45,250	5,08,800	...	1,500	29,35,550	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Government Promissory Notes held under Articles 164 and 166 of the Civil Account Code—*contd.*							
Brought forward	23,09,200	1,50,350	5,26,800	...	1,500	29,87,850	
Coorg—*contd.*							
Security Deposit of Madanda Mandanna, Parpattigar	200	...	...	...	...	200	Commissioner and Treasury Officer, Coorg.
" Machamandra Devaiya, Assistant Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Mandida Belliappa, Assistant Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Mandandra Somaiya, Shroff	...	500	...	...	...	500	Commissioner and Treasury Officer, Coorg.
" Mukkatira Machaiya, Shanbogue	200	...	...	...	...	200	Commissioner and Treasury Officer, Coorg.
" Mukkati Ganapati, Shanbogue	300	...	...	...	...	300	Commissioner and Treasury Officer, Coorg.
" Mallachira Achaiya, [illegible]ant Shanbogue	...	100	...	...	...	100	District Judge and Treasury Officer, Coorg.
" Mandipandra Appachu, Parpattigar	...	500	...	...	...	500	Commissioner and Treasury Officer, Coorg.
" Moothana, Telappandra, Parpattigar	200	...	...	...	...	200	Commissioner and Treasury Officer, Coorg.
" Murwandra Muttanna, Parpattigar	...	500	...	...	...	500	District Judge and Treasury Officer, Coorg.
" Narayana Ayyanger, Treasurer, Coorg Treasury	1,000	1,000	1,000	...	...	3,000	Commissioner and Treasury Officer, Coorg.
" Napaneravana Monappa, Parpattigar	...	500	...	...	...	500	Commissioner and Treasury Officer, Coorg.
" Nayada Ponnappa, Assistand Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
" Palekandra Belliappa, Subedar	1,000	1,000	...	...	...	2,000	Commissioner and Treasury Officer, Coorg.
" Pandandra Monnappa, Shanbogue	100	100	...	...	...	200	Commissioner and Treasury Officer, Coorg.
" Proclamation Jubilee Prize Endowment Fund for Secondary Schools	100	...	...	...	...	100	Commissioner of Coorg.
" Puttichandra Madappa, Assistant Shanbogue	...	100	...	...	...	100	District Judge and Treasury Officer, Coorg.
" Paleyanda Kuttappa, Parpattigar	500	...	...	...	...	500	Commissioner and Treasury Officer, Coorg.
" Rama Kristna Rao, Sheristadar	500	...	...	...	...	500	Commissioner and Treasury Officer, Coorg.
" Somaiyanda Muddaiya, Assistant Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg.
Carried over	23,13,800	1,55,050	5,27,800	...	1,500	29,97,850	

Names of Persons or Funds on whose behalf held.	Amount of Investments.						Names of Officers to whom Interest is sent.
	3½ per cent. 1865.	3 per cent. 1896-97.	Other 3½ per cent Loans.	Various 4 per cent Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Government Promissory Notes held under Articles 164 and 166 of the Civil Account Code—*contd.*							
Brought forward	23,13,300	1,55,050	5,27,800	...	1,500	29,97,650	
Coorg—*concld.*							
Security Deposit of Siddappa, B., Assistant Shanbogue	...	100	...	...	...	100	Commissioner and Treasury Officer, Coorg
" Subbaraya, N., Parpattigar	...	500	...	...	...	500	
" Tadiyangala Aiappa, Shanbogue	500	...	...	...	...	500	
" Udiandra Machaiya, Parpattigar	...	500	...	...	...	500	
" Udiandra Nanjappa, Shanbogue	...	100	...	...	...	100	
" Vamana Boliga, B., Subedar	500	...	500	...	...	1,000	Treasury Officer, Coorg.
" Cheriapanda Nanjappa, Assistant Shanbogue	...	100	...	...	...	100	Forest Divisional Officer, Coorg.
" Colaco, R. F., Ranger	500	...	...	...	...	500	
" Kabbinahithlu Venkapayya, Contractor	800	...	...	...	...	800	
" Kongandra Ponnappa "	500	...	...	...	...	500	
" Palekandra Atchaiya "	500	...	...	...	...	500	
Gwalior.							
Silloo Fund	1,000	...	6,900	...	...	7,900	Resident at Gwalior.
Jagirdar of Tappa	3,000	...	...	...	...	3,000	
Thakur of Bhadaura Estate	900	...	1,000	...	...	1,900	
Dewan of Sirsa State	2,000	...	...	...	...	2,000	
Parone Estate	2,000	...	...	...	...	2,000	
Hyderabad (Deccan).							
Arunachellam Moodlier, V. S.	200	...	200	...	...	400	Cantonment Magistrate, Secunderabad.
Ramanna, R.	200	...	...	...	...	200	Assistant Cantonment Magistrate Bolarum.
Secunderabad Cantonment Drainage Scheme	1,73,000	...	...	...	...	1,73,000	First Assistant Resident, Hyderabad.
Secunderabad Civil Hospital	...	...	7,300	...	...	7,300	
Security Deposit of Stamp Store-keeper, Hyderabad Residency	...	...	4,000	...	...	4,000	
Carried over	24,98,900	1,56,350	5,47,700	...	1,500	32,04,450	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest in sent.
	3½ per cent, 1865.	3 per cent, 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	TOTAL.	
	R	R	R	R	R	R	
Government Promissory Notes held under Articles 164 and 166 of the Civil Account Code – *contd.*							
Brought forward	24,98,900	1,56,350	5,47,700	...	1,500	32,04,450	
Indore.							
Chhota Bar Khera Estate	6,000	..	...	...	...	6,000	Political Agent, Bhopawar.
Barwani State	...	.	10,000	...	..	10,000	Political Agent, Bhopawar.
Daly College	..	400	...	...	...	400	Principal, Daly College, Indore.
Dotria Estate	3,000	...	...	...	...	3,000	Political Agent, Bhopawar.
Charitable Hospital Fund	1,500	..	...	...	...	1,500	Treasury Officer, Indore.
Dhar Leper Hospital Fund	10,000	..	...	.		10,000	Treasury Officer, Indore.
Guna Agency Local Fund	1,000	..	.	...	...	1,000	Treasury Officer, Indore.
" " School Fund	6,500	...	.	...		6,500	Treasury Officer, Indore.
Indore Residency Bazar Fund	100	10,000		...	...	10,100	Agent, Governor-General, Central India, Indore.
Kibia Scholarship Fund	3,000	...	.	..	..	3,000	Treasury Officer, Indore.
Kathiawar State	6,000	...		...	...	6,000	Political Agent, Bhopawar.
Central India Medical School Fund	500	..	..	.	..	500	Extra Assistant Agent, Governor General for Central India.
Mhow Church of England Mission Fund	3,500	.		...	...	3,500	Treasury Officer, Indore.
Multan Estate	10,000	..	10,000	...	.	20,000	Political Agent, Bhopawar.
Nimkhera Estate	8,100	.	.	...	..	8,100	Political Agent, Bhopawar.
Rana Ranjit Sing of Barwani	50,000	...	14,500	...	...	64,500	Political Agent, Bhopawar.
Ratanmal Estate	8,000	...	1,000	.	..	9,000	Political Agent, Bhopawar.
Rao Jaswant Singh Thakur of Hirapur	3,000	...	...	...	...	3,000	Resident at Indore.
Security Deposit of Treasurer, Indore Treasury	...	..	25,000	...	...	25,000	Extra Assistant, Agent, Governor General, Central India.
Security Deposit of Rai Sahib Sett Pannalal, Treasurer, Political Agency, Bhopawar	10,000	...	...	...	...	10,000	Political Agent, Bhopawar.
Thakur Dasrath Sing	..	...	23,000	...	...	23,000	Political Agent, Bhopawar.
Victoria Charitable Hospital, Sirdarpur	9,000	..	9,500	...	...	18,500	Political Agent, Bhopawar.
Kalat.							
Mir Yacoob Khan and Mir Ayub Khan of Las Bela	20,600	..	...	...	.	20,600	Political Agent, Kalat.
Loralai.							
Sardar Mehrab Khan Khetram Minor	...	...	7,600	...	...	7,600	Political Agent, Loralai.
Carried over	26,58,700	1,66,750	6,48,300	...	1,500	34,75,250	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
overnment Promissory Notes held under Articles 164 and 166 of the Civil Account Code—*contd.*							
Brought forward .	26,58,700	1,66,750	6,48,300	...	1,500	34,75,250	
Madras.							
larayan Rao, B., Contractor . .	1,000	...	...	...	...	1,000	Examiner, Public Works Accounts, Madras and Coorg.
Mhow.							
Iibidpore Cantonment Fund . .	9,400	...	...	...	...	9,400	President, Cantonment Committee, Mhow.
Malwa.							
ecurity Deposit of Treasurer, Malwa Agency	10,000	..	...	...	...	10,000	Political Agent, Malwa.
Nepal.							
ecurity Deposit of T. N. Sukul, 4th Clerk and Treasurer, Nepal Residency	200	...	2,300	...	...	2,500	Resident in Nepal.
Neemuch.							
Ieemuch Cantonment Fund .	16,000	...	10,000	...	...	26,000	Secretary, Cantonment Committee, Neemuch.
Nowgong.							
antoment Fund	5,000	...	...	...	...	5,000	Cantonment Magistrate and Secretary, Cantonment Committee Nowgong.
'ictoria Famine Insurance Fund .	20,500	...	...	...	...	20,500	Political Agent, Bundelkhand.
rince of Wales' Recovery Fund .	2,400	...	...	...	...	2,400	Political Agent, Bundelkhand.
ao Bahadur Roshun Sing . .	1,50,000	...	...	...	...	1,50,000	Political Agent, Bundelkhand.
ecurity Deposit of Shew Charan Lal, Treasurer, Bundelkhand Agency	3,000	...	...	...	...	3,000	Political Agent, Bundelkhand.
" Kissen Prosad, Treasurer, Nowgong Treasury . .	10,000	...	...	...	...	10,000	Treasury Officer, Nowgong.
" Moona Lal and Sons, Abkari Contractors . . .	100	...	...	...	...	100	Cantonment Magistrate, Nowgong.
Port Blair.							
ecurity Deposit of Rai Sahib V. Murugasa Mudalliar, Head Store-keeper.	300	2,200	...	...	...	2,500	Executive Commissariat Officer, Port Blair.
" of K. Mooneswamy Moodliar, Treasurer, Port Blair Treasury . .	...	...	2,100	...	...	2,100	Treasury Officer, Port Blair.
Quetta.							
bdulla Jan, Minor	4,400	...	24,700	...	...	29,100	Political Agent, and Deputy Commissioner, Quetta-Pishin.
bdul Rohim, Minor	1,200	...	1,000	...	...	2,200	Political Agent, Quetta.
ibar "	...	...	500	...	...	500	Extra Assistant Commissioner, Duki.
uetta Municipality	10,000	...	...	...	...	10,000	Municipal Secretary and District Engineer, Quetta.
Carried over .	29,02,200	1,68,950	6,86,900	...	1,500	37,61,550	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						Names of Officers to whom Interest is sent.
	3½ per cent., 1865	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Government Promissory Notes held under Articles 164 and 166 of the Civil Account Code—*concld.*							
Brought forward	29,02,200	1,68,950	6,88,900	..	1,500	37,61,550	
Raipur.							
Zamindar of Bhopalpatnum	10,500	...	...	...	...	10,500	Political Agent, Chattisgarh.
Sambhar.							
Security Deposit of Gonesh Lall, Contractor	.	...	500	..	...	500	Assistant Commissioner, Northern India Salt Revenue, Sambhar.
„ Chand Mal, Copper Coin Contractor	500	...	...	...	...	500	
„ Chuni Lal, Contractor	500		.	...	...	500	
„ Chand Mal Treasurer, Sambhar Treasury	75,000	..		...	..	75,000	
Sibi.							
Barnes School Scholarship Fund	3,200		...	..	.	3,200	Political Agent, Deputy Commissioner Thal Chotiali, and Extra Assistant Commissioner, Sibi.
Female Dispensary at Sibi	10,800	..	.	...	...	10,800	Political Agent, and Deputy Commissioner, Sibi.
Sharig Bazar Local Fund	6,900		...	...	..	6,900	Deputy Commissioner, Thal Chotiali, Sibi.
Gaisford Library	1,200	...	...	...	...	1,200	Extra Assistant Commissioner, Sibi
Simla.							
Security Deposit of Khetra Nath Bhaumic, Stationery-keeper		.	500	..	...	500	Superintendent, Government Press, Simla.
Ulwar.							
Ulwar Municipal Committee	20,000		60,000		..	80,000	Political Agent, Eastern Rajputana States.
Zhob.							
Countess of Dufferin Hospital Fund	2,200	...	500			2,700	Political Agent, Zhob.
Fort Sandeman Bazar Local Fund	...	.	5,000	.		5,000	
Total Civil Officers in Direct Account in stock	30,33,000	1,68,950	7,55,400	...	1,500	39,58,850	
Government Promissory Notes held under Articles 164-A and 167-A of the Civil Account Code.							
Superintendent, Government Printing	...	500	...	...	...	500	No interest drawn.
TOTAL CIVIL OFFICERS IN DIRECT ACCOUNT IN SAFE CUSTODY	...	500	...	...	...	500	
Carried over	30,33,000	1,69,450	7,55,400	...	1,500	39,59,350	

Names of Persons or Funds on whose behalf held.	Amount of Investment.					
	3½ per cent, 1865.	3 per cent, 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent Loans.	Debentures.	Total
	R	R	R	R	R	R
Brought forward	30,33,000	1,69,450	7,55,400	...	1,500	39,59,350
Comptroller General's Trust Account in stock.						
Indemnity Deposit of lost Promissory Notes:—						
Appu Row, S.	1,000	1,000	...	..	...	2,000
Agent, Chartered Bank of India, Australia and China, Bombay	...		34,000	...	...	34,000
Kali Das Das	500	...	..	.	...	500
Kiranbala Ghosh	...	...	300	..	...	300
Kamal Kamini Dassi	...	3,500	...	...	..	3,500
Ram Kumar Basu	...	.	800		...	800
Kamalammal, W.	...	..	1,500	...	...	1,500
Giridhari Lal Roy	500		...	...	...	500
Hamilton, F S.	2,000	...		...	...	2,000
Wilkins, Dr. R., F R.C.S	[illegible]00	300	4,800	.	..	5,600
Kumud Kamini Kor	...		1,000	.	..	1,000
Surendra Chandra Ray Chowdhuri	8,000	.	..	..	...	8,000
Moti Lal Mitter			400	...	...	400
Aubhilash Chandra Dutta	1,000	.	.	...	...	1,000
Government Promissory Notes held on account of the following:—						
Abdar Razak Indemnity Fund	86,100	..	..	...		86,100
Bengal Christian Family Pension Fund	5,02,000			.		5,02,000
Hindu Family Annuity Fund	10,50,000			.	..	10,50,000
Mysore Railway Debenture Loan Sinking Fund	18,31,100	10,66,100	24,11,200	...	...	83,08,400
Patriotic Fund	3,40,100		...	..	...	3,40,100
Persian Famine Relief Fund	14,000	...	...	...	...	14,000
Security Deposit of Saroje Nath Bagchi, Cashier, Comptroller General's Office	...	500	.	...	..	500
Comptroller General's Trust Account in stock—Carried over	63,37,100	10,71,400	24,54,000	...	...	1,03,62,500
Carried over	30,33,000	1,69,450	7,55,400	...	1,500	39,59,350

Names of Persons or Funds on whose behalf held.	Amount of Investment.					
	3½ per cent., 1865.	3 per cent. 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.
	R	R	R	R	R	R
Brought forward .	30,33,000	1,69,450	7,55,400	...	1,500	39,59,350
Comptroller General's Trust Account in stock—Brought forward .	68,37,100	10,71,400	24,54,000	...	...	1,03,62,500
DEPOSITS HELD ON ACCOUNT OF RAILWAYS.						
East Indian Railway Company.						
Colliery Benefit Fund . . .	13,900	...	6,600	...	...	20,500
Fine Fund	37,100	...	15,000	...	...	52,100
Hill School Endowment Fund .	2,00,000	...	...	...	...	2,00,000
Mutual Guarantee Fund . .	32,700	...	16,400	...	...	49,100
Provident Fund	5,68,500	...	75,31,500	...	1,15,49,000	1,96,49,000
Savings Bank	4,47,700	...	...	...	...	4,47,700
Stephenson Memorial Fund . .	5,000	...	...	...	...	5,000
Bengal-Nagpur Railway Company.						
Provident Fund	1,45,300	...	18,16,700	...	33,75,000	53,37,000
Deposits held on account of Indian Life Insurance Companies under Sec. 4 of Act VI of 1912.						
National Insurance and Banking Co. Ld., Amritsar . . .	2,000	...	48,000	...	...	50,000
National Indian Life Insurance Co., Ld., Calcutta	31,500	8,500	60,000	...	...	1,00,000
Universal Assurance Co. Ld., Calcutta	25,000	...	...	...	...	25,000
National Insurance Co., Ld. ,,	20,000	...	1,80,000	...	...	2,00,000
Mitra Biswas Insurance and Banking Co., Ld., Calcutta . . .	15,000	...	10,000	...	...	25,000
Hindusthan Assurance and Mutual Benefit Society, Ld., Gujranwala .	24,500	14,500	...	...	...	39,000
Northern Circars Life Assurance Co., Ld., Vizagapatam . . .	...	1,80,000	...	...	...	1,80,000
Unique Assurance Co., Ld., Calcutta .	...	...	25,000	...	...	25,000
Bharat Insurance Co., Ld., Lahore .	55,000	...	1,45,000	...	...	2,00,000
Swadeshi Life Assurance Co., Ld., Bombay	...	...	25,000	...	...	25,000
Bombay Mutual Life Assurance Co., Ld., Bombay	...	...	25,000	...	...	25,000
United India Life Assurance Co., Ld., Madras	...	...	49,800	...	...	49,800
TOTAL COMPTROLLER GENERAL'S TRUST ACCOUNT IN STOCK .	84,60,300	12,74,400	1,24,08,000	...	1,49,24,000	3,70,66,700
Carried over .	1,14,93,300	14,43,850	1,31,63,400	...	1,49,25,500	4,10,26,050

Names of Persons or Funds on whose behalf held.	Amount of Investment. 3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Brought forward	1,14,93,300	14,43,850	1,31,63,400	...	1,49,25,500	4,10,26,050	
omptroller General's Trust Account Investment held under Articles 164A and 167A, C. A. Code, on account of lost Currency Notes.							
bdul Roshid of Alur Bazar, Dacca	...	...	400	...	...	400	No interest draw
kil Chandra Mohaladar	...	...	100	...	...	100	
zim Mia	..	...	300	...	...	300	
nukul Chander Sen	...	...	300	...	...	300	
mrita Nand Gupta	...	...	600	...	...	600	
rjun Jha	...	...	100	...	...	100	
purba Narain Das	...	...	100	...	...	100	
shutosh Dutta	...	..	1,000	..	...	1,000	
khoy Kumar Dutta	...	...	200	...	...	200	
abu Ram Deb	...	...	100	...	...	100	
aikuntha Nath and Srinath Shaha	..	...	300	...	..	300	
asiruddin Mollah Kaliffa	...	..	100	...	...	100	
ankim Chandra Guha	...	...	200	...	...	200	
ell, J. W.	...	...	1,000	...	...	1,000	
harosi Ram	...	...	1,300	...	...	1,300	
hajan Ram and Ram Narain	...	...	400	...	...	400	
ilash Roy and Sew Dutt Roy	...	...	100	...	...	100	
issessur Saraswati	...	...	700	...	...	700	
ombay, Baroda and Central India Railway	...	...	200	...	...	200	
rojo Nath Sarbanand Dey	...	...	200	...	...	200	
hander Kanto Bose	...	...	200	...	...	200	
hander Kanta Mozumdar	...	...	1,300	...	...	1,300	
ommissioner of Paper Currency, Allahabad	...	...	3,200	...	...	3,200	
urga Das Chowdhury	...	...	2,200	...	...	2,200	
urga Nath Shaha	...	...	300	...	...	300	
ulari Ram Sakul	...	...	400	...	...	400	
reeborne, J. H.	...	...	200	...	...	200	
Safe Custody—Carried over	...	...	15,500	...	...	15,500	
Carried over	1,14,93,300	14,43,850	1,31,63,400	...	1,49,25,500	4,10,26,050	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Brought forward	1,14,93,300	14,43,850	1,31,63,400	...	1,49,25,500	4,10,26,050	
Comptroller General's Trust Account Investment held under Articles 164A and 167A, C. A. Code, on account of lost Currency Notes - *contd.*							
Brought forward	...	...	15,500	...	...	15,500	
Gadadhar Dass	...	...	200	...	...	200	
Giridhari Lal Shaha	...	...	100	...	...	100	
Gourhari Banik and Mohesh Chandra Banik	...	...	200	...	...	200	
Gossai Dass Rana	...	...	800	...	...	800	
Government Agency Balance	...	...	...	500	..	500	
Govind Ram and Dalchand	...	...	1,700	...	...	1,700	
Grindlay Groom & Co.	...	...	200	...	...	200	
Gulab Das Gopy Nath	...	...	300	...	...	300	
Hajee Noor Mohamed Joonas	...	...	1,500	...	...	1,500	
Indra Kumar Chakrabarty	...	...	300	...	...	300	
Ishan Chunder Mittra	...	...	200	...	...	200	
Iswar Dayal Pandey	...	...	1,000	..	...	1,000	
Jagga Nath Kajarimal	...	...	500	...	...	500	
Jagat Dhar Narain Prosad	...	...	16,600	...	...	16,600	
Jogessur Dass	...	...	100	...	...	100	No interest drawn.
Jai Kissen Singh	...	...	1,000	...	...	1,000	
Kali Krishna Sen, Kabiraj	...	...	100	...	...	100	
Kali Prosanna Roy	...	...	100	...	...	100	
Karim Bux Hajee	...	...	500	...	...	500	
Khoob Lall Shahu	...	...	1,500	...	...	1,500	
Krishna Coomar Sirkar	...	...	200	...	...	200	
Lolit Chand Mittra and Probodh Chand Mittra	...	...	100	...	...	100	
Magui Ram Bhakat	...	...	100	...	...	100	
Mahomed Amin of Pendra Road	...	...	500	...	...	500	
Mahomed Nazarali	...	...	100	...	...	100	
Massamat Goharjan and Begumjan	...	...	1,900	...	...	1,900	
Mathewson, H.	...	...	200	...	...	200	
Maya Shah Uttamp Chand	...	...	500	..	...	500	
Mathura Lal Ram	...	...	500	...	...	500	
Safe Custody—Carried over	...	...	**46,500**	500	...	**47,000**	
Carried over	1,14,93,300	14,43,850	1,31,63,400	...	1,49,25,500	4,10,26,050	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans.	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Brought forward	1,14,93,300	14,43,850	1,31,63,400	...	1,49,25,500	4,10,26,050	
Comptroller General's Trust Account Investment held under Articles 164-A and 167-A, C. A. Code, on account of lost Currency Notes—*contd.*							
Brought forward	...	...	46,500	500	...	47,000	No interest drawn.
Mohendra Nath Pal Chowdhury	...	...	1,000	...	...	1,000	
Mohim Chandra Chakravarti	...	...	100	..	...	100	
Moulvi Ahmed Ali	...	...	...	800	...	800	
Moulvi S. Ahmed Hussan Rai	...	..	1,000	...	...	1,000	
Munshi Abdul Aziz Khan	...	...	900	...	...	900	
Mulraj Bhabra	...	...	500	...	...	500	
Munshi Yar Mahomed Bepari	...	...	300	...	...	300	
Nathu Ram	...	...	100	...	...	100	
Nobo Kishore Dass	...	...	100	...	...	100	
Norendro Kumar Dutt	...	...	200	...	...	200	
Paul, P. G.	...	...	100	...	...	100	
Pran Nath Chowdhuri	...	...	200	...	...	200	
Paramanantha Agarwala	...	...	100	...	...	100	
Pundit Devi Dayal	...	...	500	...	...	500	
Pundit Rama Sanker Misr S. C. S.	...	...	400	...	...	400	
Pyari Mohun and Nanda Mohun Shaha.	...	...	400	...	...	400	
Radha Madhab Shaha	...	...	100	...	...	100	
Raghu Saran Lal Maroji	...	...	100	...	...	100	
Rai Charan Dutta	...	..	100	...	...	100	
Rakhal Chunder Sinha	...	...	1,000	...	...	1,000	
Ram Bandhu Bhattacharjee	...	..	300	...	...	300	
Ram Golam Sing	...	...	100	...	...	100	
Ram Kissen Sett	...	...	100	...	...	100	
Ram Saran Ram	...	500	...	...	...	500	
Ram Sukh Bhakat and Ram Ratan Bhakat.	...	...	200	...	...	200	
Ram Dass Dina Nath Mahajuns	...	...	1,000	...	...	1,000	
Ram Sundar Majhi	...	..	200	...	...	200	
Safe Custody—Carried over	...	500	55,600	1,300	...	57,400	
Carried over	1,14,93,300	14,43,850	1,31,63,400	...	1,49,25,500	4,10,26,050	

Names of Persons or Funds on whose behalf held.	Amount of Investment.						
	3½ per cent., 1865.	3 per cent., 1896-97.	Other 3½ per cent. Loans	Various 4 per cent. Loans.	Debentures.	Total.	
	R	R	R	R	R	R	
Brought forward	1,14,93,300	14,43,850	1,31,63,400	...	1,49,25,500	4,10,26,050	
Comptroller General's Trust Account Investment held under Articles 164-A and 167-A, C. A. Code, on account of lost Currency Notes—*concld.*							
Brought forward	...	500	55,600	1,300	...	57,400	
Sampat Lal Das	...	...	200	...	...	200	No interest drawn.
Salimuddin Sarkar	...	...	1,100	...	...	1,100	
Saroda Soonder Paul	...	...	200	...	...	200	
Sasi Kumar Dass	...	...	6,000	...	...	6,000	
Satya Narain Shaha	...	...	800	...	...	800	
Shaik Safdar Ali and Khaderan Ali	...	...	5,000	...	...	5,000	
Shaik Safdar Ali and Khadim Ali	...	...	1,000	...	...	1,000	
Sam Sagar Mookerjee	...	...	700	...	...	700	
Sital Prosad Agarwala	...	...	100	...	...	100	
Sobhani Biswas	...	...	200	...	...	200	
Srimatti Sarat Kumari Dassi	...	...	100	...	...	100	
Srikanto Shah Chowdhury	...	...	300	...	...	300	
Stewart Wynne, C. Captain	...	...	1,000	...	...	1,000	
Sudhamoy Roy	...	...	200	...	...	200	
Surja Prosad	...	...	1,500	...	...	1,500	
Syed Mahomed Ibrahim Hossain Khan and Syed Akbar Ali Khan	...	...	500	...	...	500	
Syed Mohamad Shafi	...	...	100	...	...	100	
Syed Abidar Rahman	...	...	100	...	...	100	
Thiroovengada Swamy Naicker	...	...	300	...	...	300	
Tikari Raj	...	...	100	...	...	100	
TOTAL COMPTROLLER GENERAL'S TRUST ACCOUNT IN SAFE CUSTODY	...	500	75,100	1,300	...	76,900	
GRAND TOTAL	1,14,93,300	14,44,350	1,32,38,500	1,300	14,25,500	4,11,02,950	

Besides the above the following Government Promissory Notes have been received, but not yet converted into Book Debt Certificate.—

Case Nos. 324, 359 and 395, East Indian Railway Provident Fund	2,00,000
" " 321 do. Fine Fund	4,000
" " 323, and 416 do. Colliery Benefit Fund	2,000
" " 413, Bengal Christian Family Pension Fund	5,000
" " 396, Master of the Mint	100
" " 308, 325, 327 and 415, Assistant Comptroller General, Paper Currency	1,200
" " 353, Commisioner of Coorg	1,000
" " 360, 383 and 388, District Judge and Treasury Officer, Coorg	6,100
" " 385 and 398, Commissioner and Treasury Officer, Coorg	400
" " 356, Secretary, Board of Examiners	100
" " 384 and 411, Resident at Gwalior	11,400
" " 379, Coromandel Life Assurance Company, Limited, Bimlipatam	78,500
" " 414, Hindustan Co-operative Insurance Society, Limited, Calcutta	1,00,000
" " 437, National Insurance and Banking Company, Limited, Calcutta	25,000
" " 399, Assistant to the Agent, Governor General, Central India, Indore	10,100
" " 451, Bengal-Nagpore Railway Provident Fund	90,000*

M. F. GAUNTLETT,
Comptroller and Auditor General.

COMPTROLLER GENERAL'S OFFICE,
The 23rd January 1913.

* Entered in the account of January 1913

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 1, 1913.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published at Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,
Secretary to the Government of India.

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

COMPTROLLER GENERAL'S OFFICE.

No. B. R. C. 132.—Preliminary Account of Receipts and Disbursements of the Government of India for the first nine months of 1912-1913 as compared with the corresponding period of 1911-1912.

ENGLAND. Whole year. Preliminary Accounts, 1911-1912.	ENGLAND. Whole year. Budget, 1912-1913.	ENGLAND. April to December. 1911-1912.	ENGLAND. April to December. 1912-1913.	ENGLAND. April to December. Increase.	ENGLAND. April to December. Decrease.	RECEIPTS.	INDIA. Whole year. Preliminary Accounts, 1911-1912.	INDIA. Whole year. Budget, 1912-1913.	INDIA. April to December. 1911-1912.	INDIA. April to December. 1912-1913.	INDIA. April to December. Increase.	INDIA. April to December. Decrease.
£	£	£	£	£	£	**Revenue.**	R	R	R	R	R	R
						PRINCIPAL HEADS OF REVENUE.						
...	...	...	...	...	...	Land Revenue (including that due to Irrigation)	33 36 74.000	33 99.03 000	14 73 79 000	14 89.67.000	15.88.000	...
...	...	...	...	...	...	Opium	8.93 94.000	5.43 31.000	6 46 37 000	6.58 40.000	12 03 000	...
...	...	...	...	...	...	Salt	5 06 38.000	5,14 17.000	3 55 00.000	3 56 90 000	1.90.000	...
...	...	...	...	...	...	Stamps	7 03.87.000	7.36.19.000	5 13 41.000	5 46 00.000	32.59 000	...
...	...	...	...	...	...	Excise	11 41 30.000	11 86.18.000	8.20 75,000	8,86 35.000	65.60.000	...
...	...	...	...	...	...	Customs	9.70 14.000	9.59.75 000	6 99 88.000	7.59.56.000	59 68.000	...
...	...	...	...	...	...	Other Heads	7.47 70.000	7.82 67 000	4 81.28 000	5 27.08.000	45 80.000	...
...	...	...	...	...	...	TOTAL PRINCIPAL HEADS	83.02 07.000	81 21.30 000	49 90 48.000	52 23 96 000	2,33,48,000	...
457,000	258,200	321.100	363.400	42.300	...	Interest	1 41 17 000	1 45.36.000	83.18,000	79 04 000	..	4 14,000
5,100	5,500	5,100	5,100	...	...	Post Office, Telegraph, and Mint	5 02.54 000	5.22.64.000	3.69 63.000	3.85.65 000	16,02.000	...
1,900	1,900	1,000	600	...	400	Receipts by Civil Department	1 86 95.000	1 83 70 000	1.30.78 000	1 34.87.000	4.09 000	...
168,400	81,400	66,400	49 600	...	16,800	Miscellaneous	72 53.000	70 65 000	48,78.000	42.40 000	...	6.38,000
45,100	38,700	45,000	57,800	12 800	...	Railways	50 20 07.000	48 86 90 000	35,72,59 000	40,35.29.000	4,62.70.000	...
...	...	...	...	...	...	Irrigation (excluding Land Revenue due to Irrigation)	3 89 84 000	3 90 52.000	2.21 21 000	2.39.56.000	18 35.000	...
...	...	...	...	...	...	Other Public Works	49.79,000	48 14 000	31,82 000	29.89,000	...	1 93,000
479,900	358.800	348,200	252,900	...	95,300	Military Receipts	1.17.76.000	1 43 96 000	81,28 000	99.17.000	17.89,000	...
1,092,400	744,500	786,800	729.400	...	57,400	TOTAL REVENUE	1.47.82.72.000	1.45.03 09 000	95 29.75.000	1,02,69,83 000	7.40.08.000	...
						Railway and Irrigation Capital not charged to Revenue.						
...	...	...	...	...	...	Capital subscribed by Native States towards outlay on State Railway.	...	...	...	...	...	...
...	...	...	...	...	...	Profits on Rupee coinage appropriated to Railway construction	...	...	...	...	...	...
...	832,100	...	7.200	7 200	...	Capital of Railway Companies (net Receipts)	...	...	...	...	...	...
...	832,100	...	7,200	7 200	...	TOTAL	...	...	...	...	...	...
						Debt, Deposits, and Advances.						
578,900	1,022,400	653,900	1,023,400	369,500	...	Permanent Debt (net incurred)	1.86 65 000	2 86 31 000	1 87.33 000	2 87.34 000	1,00.01.000	...
...	...	...	...	...	...	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	1 94.83.000	1.97.81.000	1 58.05 000	1.51.19 000	...	6.86,000
...	...	...	...	...	...	Deposits and Advances (net)	2.58.23 000	...	38 03 000	31 56 000	...	6.17,000
...	...	...	...	...	...	Loans and advances by Imperial Government	26 92.000	26 79 000	23.74.000	29 90.000	6.16,000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	1.48 14.000	1 35.38 000	95.84.000	1.56.61,000	60,77.000	...
...	...	...	...	...	...	Loans to Local Boards	99 000	1.03 000	63.000	66 000	3.000	...
...	...	...	...	...	...	Remittances (net)	2.85.39 000	4.31,93,000	47.000	9.32.84 000	9,32,37,000	...
[illegible]6,070,200	15,500,000	15,101,800	17,549.700	2,447,900	...	Secretary of State's Bills drawn	...	...	...	...	...	...
...	...	...	...	...	...	Drafts on London (net)	...	...	...	...	...	...
[illegible]6,649,100	16,522,400	15,755,700	18,573.100	2,817,400	...	TOTAL	11.01.15 000	10,79 25.000	5.04.09,000	15.90.40,000	10,86.31.000	...
[illegible]6,741,500	18,099,000	16,542.500	19,309,700	2.767,200	...	TOTAL RECEIPTS	1.58.83.87.000	1.55.82 34,000	1.00.33.84 000	1.18,60 23,000	18.26.39,000	...
[illegible]8,174,300	19,395.900	18,174.300	19.463,700	1,289.400	...	Opening Balance	20.35,04.000	17.71,24,000	20,35 04,000	16.41.95,000	...	1,93,09,000
[illegible]4,915,800	37,494,900	34,716,800	38.778,400	4,056,600	...	GRAND TOTAL	1.79,18,91,000	1.73,53,58,000	1,20,68,88,000	1,37,02,18,000	16,33,30,000	...

ENGLAND.						DISBURSEMENTS.	INDIA.					
WHOLE YEAR.		APRIL TO DECEMBER.					WHOLE YEAR.		APRIL TO DECEMBER.			
Preliminary Accounts, 1911-1912.	Budget, 1912-1913.	1911-1912.	1912-1913.	Increase.	Decrease.		Preliminary Accounts, 1911-1912.	Budget, 1912-1913.	1911-1912.	1912-1913.	Increase.	Decrease.
£	£	£	£	£	£	**Expenditure.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
101,100	118,200	75,900	66,700	...	9 200	Direct Demands on the Revenues	12.80.58 000	13 10,79,000	8.82,93,000	8.91.70.000	8,72.000	...
2,283,600	2 358,300	1.835,000	1,896.900	61,900	...	Interest (including in India that on Capital Expenditure on Railways and Irrigation Works	4 83 43 000	5.70.61.000	3.24.31,000	3.29 91 000	5.60,000	...
244,200	203.000	170 400	164.400	...	6 000	Post Office, Telegraph and Mint	4 23 38 000	4 56 32.000	3 03.23.000	3,10.67.000	7.44,000	...
503,400	408,300	310.800	308.400	...	2 400	Salaries and Expenses of Civil Departments	23 96 27 000	25.60.34.000	16.64 25.000	16.96 10.000	31.85.000	...
2,616,200	2,623.600	1,964.800	1,979,200	14 400	...	Miscellaneous Civil Charges	3.45 30,000	3,42.68.000	2,51,60.000	2.64.76 000	13 16,000	...
19,700	24 900	16.200	5,300	...	10 900	Famine Relief and Insurance	84 39 000	1 46.27,000	38.87,000	65.26 000	26,39 000	...
8,804,700	8.916.200	6.240.100	6.349 600	109.500	...	Railway Revenue Account (excluding in India interest on Capital Expenditure)	27.19 27.000	28.02 86 000	19.51.96.000	20 64 78 000	1.12,82,000	...
117,400	119 700	85 000	90 100	5 100	...	Irrigation Revenue Account (excluding in India interest on Capital Expenditure)	2 97 93.000	3 10 83 000	1 96.86.000	1 92 78.000	...	4,08,000
84,800	79 800	71.200	73 400	2 200	...	Other Public Works	8 05 96 000	8.36 20 000	4 63.65 000	5 45 99 000	82.34,000	...
5,183,100	5,190 900	3.647 500	3 850 300	202 800	...	Military Services	23 45 75 000	22 83 24 000	16 65.33 000	16.68 37 000	3,04.000	...
19.958,200	20.042.900	14 416 900	14 784 300	367.400	...	TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	1 11 82 29 000	1.16.20 24 000	77 43 04 000	80 30 32,000	2.87,28,000	...
...	...	...	...	..	...	*Add*—Provincial Surpluses that is, portion of allotments to Provincial Governments not spent by them in the year	...	...	..	...	...	...
...	...	...	...	...	...	*Deduct*—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from provincial balances	...	—2 33,06.000	...	...	...	...
19,958,200	20.042.900	14 416 900	14.784 300	367.400	..	TOTAL EXPENDITURE CHARGED AGAINST REVENUE	1 11.82 29 000	1.13.86 58 000	77.43.04.000	80.30 32,000	2.87.28,000	...
						Railway and Irrigation Capital not charged to Revenue.						
2,228,200	2,278,800	1,597,500	1.304.500	...	293.000	Capital Outlay on Railways and Irrigation Works	9.48 82 000	10 46 02,000	5.25,08 000	6,91.99.000	1,66.96,000	...
...	...	...	...	...	...	Capital Charge involved in redemption of Liabilities	...	...	...	...	...	...
711,900	...	444,400	...	...	444.400	Capital of Railway Companies (net payments)	38 11 000	27.90.000	6,79.000	72.000	...	6,07,000
...	...	...	...	...	..	Initial expenditure on new Capital at Delhi	...	2.00.00.000	...	3.17,000	3.17.000	...
2,940,100	2,278,800	2,041,900	1.304.500	...	737.400	TOTAL	9 86 93 000	12.73 92.000	5 31.82 000	6.95,88,000	1,64 06.000	...
						Debt, Deposits, and Advances.						
...	...	...	...	...	...	Permanent Debt (net discharged)	...	...	...	...	...	...
500,000	4.500 000	500 000	4,500,000	4 000.000	...	Temporary do. (do.)	...	...	...	...	...	...
...	...	...	...	...	...	Unfunded do. (do.)	..	...	...	...	...	...
450,000	20.700	524 600	85 100	...	439,500	Deposits and Advances (net)	...	1.74.89 000	...	...	...	...
...	...	...	...	...	...	Loans and Advances by Imperial Government	9 45.000	51.61 000	7.17.000	8.00.000	83.000	...
...	...	...	...	...	...	Do. do. by Provincial Governments	1 77 81 000	1.71.38.000	1.21.42 000	1,99,90,000	78.48.000	...
1,603,900	2,876 100	967,300	7,401 500	6 434.200	...	Remittances (net)	..	...	...	...	...	...
...	...	...	...	...	...	Secretary of State's Bills paid	37 39 38.000	23,65 35.000	22.12.80 000	25.77 98 000	3.65.18,000	...
...	...	...	...	...	...	Do. do. exchange	—20 96 000	—35,000	—8,47,000	—9.30,000	—83,000	...
...	...	...	...	...	...	Drafts on London (net)	...	...	...	...	...	...
2,553,900	7.396.800	1 991.900	11 986.600	9,994.700	...	TOTAL	39.05 68 000	27,62,88,000	23,32 92.000	27.76 58 000	4 43 66,000	...
25,452,200	29.718.500	18.450,700	28,075.400	9.624.700	...	TOTAL DISBURSEMENTS	1.60,74.50.000	1.54.23.38,000	1,06,07,78.000	1,15,02,78.000	8.95.00,000	...
19,463,600	7,776,400	16,266.100	10.698.000	...	5.568,100	Closing Balance	18.44 01.000	19.30.20.000	14.61,10,000	21.99.40.000	7,38.30.000	...
44,915,800	37,494,900	34,716,800	38,773,400	4,056,600	...	GRAND TOTAL	1,79 18,91.000	1.73,53,58,000	1,20,68,88,000	1,37,02,18,000	16 33.30,000	...

The 28th February 1913.

M. F. GAUNTLETT,
Comptroller General.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *bonâ fide* public purposes. Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers. Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. These drugs are for sale for *cash* only. On *no account drugs are sent per V. P. Post.* These drugs *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows:—

SULPHATE OF QUININE.

	R
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any less quantity than 6 lbs. in one delivery	13 „

SULPHATE OF CINCHONIDINE.

	R
For quantities of not less than 6 lbs. in one delivery	10 per lb.
For any less quantity than 6 lbs. in one delivery	12 „

Quinine is sold in 1 oz., ¼ lb., ½ lb., 1 lb. and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb. and 1 lb. tins.

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs. or more in one delivery.			*Retail rate* For any quantity below 6 lbs. in one delivery.		
	R	a.	p.	R	a.	p.
16-oz. tins	5	0	0	6	0	0
8 „ „	2	8	0	3	0	0
4 „ „	1	4	0	1	8	0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Surveyors.
5. Motor Car Drivers.
6. Engine Drivers.
7. Men trained in—

    (*a*) Photo-Mechanical and Lithographic Work.
    (*b*) Workshops (both Electrical and Mechanical sides).

E. ATKINSON, Lieut.-Col., R.E.,
Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

"Specimens of Persian Manuscripts" for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them. The following collections are available for sale:—

(1)	Collection for	1902-03,	price R 3	a copy.
(2)	" "	1903-04,	" " 3	"
(3)	" "	1904-05,	" " 3	"
(4)	" "	1908-09,	" " 3	"
(5)	" "	1909-10,	" " 3-8	"
(6)	" "	1910-11,	" " 3-8	"
(7)	" "	1911-12,	" " 2-8	"

N.B.—Nos. (1), (3), (4), (5) and (6) contain papers in all the different standards of examination held in Arabic, Persian, Sanskrit, Urdu, Hindu and Bengali; No. (5) contains the High Proficiency Uriya papers also; No. (2) contains all the papers except those for the High Proficiency examinations in Hindi, Arabic and Persian and the Degree of Honour in Arabic and Sanskrit; and No. (7) all except those for the Interpretership and Degree of Honour in Persian, High Proficiency and Degree of Honour in Arabic, Degree of Honour in Hindi, Degree of Honour in Bengali and High Proficiency and Degree of Honour in Sanskrit.

"Diwan-i-Sarkhush" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

"Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu; price R2-12.

"Qaani" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R7-8 per copy.

"Diwan-i-Andalib" (official edition), one of the books recommended for the High Proficiency in Persian; price R4 per copy.

Glossary to the "Ar-Rauzatu-z-Zakiyah," the text-book for the Higher Standard examination in Arabic; price R6-4 per copy.

"Nazm-i-Muntakhab," one of the text-books prescribed for the Degree of Honour examination in Urdu; price R5 per copy.

"Siyahat-Nama-i-Ibrahim Beg" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

"Raghuvansam"—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

"Akhlaq-i-Jalali" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-12 per copy.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

ORDNANCE DEPARTMENT.

NOTICE OF REMOVAL OF THE OFFICE OF THE DIRECTOR OF ORDNANCE STORES FROM POONA TO SIMLA.

The Office of the Director of Ordnance Stores, Poona, will be closed in the month of March 1913 and transferred to Simla. All postal communications which cannot reach Poona by the 15th March 1913 should be addressed to—

The Director of Ordnance Stores,
Helene Lodge,
Simla.

Telegrams should be addressed—
"Ordnance Stores, Simla."

A. P. DOUGLAS, Major, R.A.,
for Offg. Director of Ordnance Stores (absent on tour).

MILITARY ACCOUNTS DEPARTMENT.

Statement of Unclaimed Sums deposited with the Bengal Military Orphan Society in trust for Soldiers' Children, exclusive of those of minors who have not attained the age of 21.

Date of Deposit.	Name and rank of father.	Corps.	Names of children.	Amount. Rs.	A.	P.
Prior to 1842	Collins,——, Sergeant	......	Two children	157	14	1
"	Lee, E., Corporal	......	Two children	111	9	6
"	Smith, Henry, Sergeant	......	Elizabeth	828	0	0
"	Smith, D., Sergeant-Major	......	Margaret	78	6	5
"	Story,——, Sergeant	......	Thomas	117	5	4
"	MacConnell, Sergeant	......	John	77	15	3
"	Ratherford, Sergeant	......	Margaret	138	10	8
"	Howetson, William, Gunner	......	John	47	5	7
"	Taylor, John, Private	......	John	214	11	1
"	Conroy, Peter, Corporal	......	Thomas	274	14	6
"	McCullum,——, Conductor	......	John	354	6	10
"	Gordon, James	59th Foot	James	589	2	2
"	Casey, Jeremiah	87th Foot	Daniel	109	12	4
"	Corbelly, Thomas, Private	59th Foot	Samuel	62	12	3
"	Cassidy,——, Corporal	......	John	61	3	9
"	Hyde, Henry, Conductor	......	Thomas	187	1	10
"	Hedgkinson, E., Troop Sergeant Major.	11th Dragoons	William	64	8	0
"	Anderson, William, Corporal	H. C. 1st Eu. Regt.	Mary Anne Margaret	124	11	6
"	White, W., Private	3rd Buffs	George and Mary Anne.	13	13	9
"	Minogue, T., Private	3rd Buffs	Thomas	23	11	0
"	Tailor, John, Bombardier	......	Elizabeth	43	0	0
"	Neal, James, Private	59th Foot	James	43	0	0
"	Sherrock, J., Corporal	......	Joseph	160	0	0
"	Moore, Bombardier	......	Dorothy	5	9	5
"	Lawson, Henry, Laboratory Sergeant.	......	George	11	8	2
"	Creighton, James, Corporal	13th L. Infy.	Mary Ann	16	12	0
"	McCoy,——, Sub-Conductor	......	John and George	958	8	2
"	Long, R., Sergeant	Allahabad Magazine Establishment.	Ann and Robert D.	137	3	9
"	Baker, H., Gunner	4th Co., 3rd Bn. Arty.	James	32	1	4
"	Hills,——, Gunner	1st Co., 3rd Bn. Arty.	Sophia	30	1	1
"	Burns, James, Gunner	Artillery	Hannah	10	6	9
"	McKenney, R., Bombardier	1st Co., 4th Bn. Arty.	Ann Eliza	131	6	5
"	Smith, J., Gunner	1st Co., 2nd Bn. Arty.	Margaret	6	6	5
"	Byrne, F., Hospital Sergeant	2nd Bn. Arty.	Charles	123	13	4
"	Flynn, J., Gunner	3rd Troop, 1st Bde., H. Arty.	Elizabeth	6	1	4
"	Fagan, J., Gunner	1st Co., 3rd Bn. Arty.	Mary and James	11	12	9
"	Johnson, C., Gunner	1st Co., 5th Bn. Arty.	William	3	0	6
"	Twoomey, M., Gunner	4th Co., 3rd Bn. Arty.	Michael, William and Margaret.	21	2	11
"	Ahern, William, Gunner	4th Co., 2nd Bn. Arty.	John	65	11	9
"	McCormick, J., Gunner	4th Co., 2nd Bn. Arty.	Bernard	116	10	9
"	Gavin, J., Gunner	2nd Co., 3rd Bn. Arty.	Thomas and James	189	3	6
"	Bryan, D., Sergeant	......	Mortimer	12	10	11
"	Reid,——, Sergeant	Sappers and Miners	Eleanor and Eunice	68	6	5
"	South,——, Sergeant	......	Elizabeth Martha	310	0	0
"	Cunningham, Mathew, Private	44th Foot	Michael	37	14	6
"	Blyth, John, Conductor	......	Children (names not recorded).	12	12	3
"	Smith, T., Sergeant	......	Esther and Amelia	23	15	0
"	Pierce, Qr. Mr. Sergeant	20th N. I.	Thomas	711	15	2
"	Driver, J., Sergeant Major	......	Robert Charles and John.	141	7	1
"	Davis, D., Farrier Sergeant	4th Troop, 1st Bde., H. Arty.	Thomas	23	15	2
"	Canty, John, Bombardier	3rd Co., 4th Bn. Arty.	John (died, 11th May 1842).	272	2	8
June 29, 1853	(Not recorded)	......	Bryan, Margaret, and William.	53	8	3
" 29, 1849	(Not recorded)	......	Daly Robert	23	9	1
Mar. 24, 1848	Nowlon, L., Farrier Sergeant	4th Troop, 2nd B. H. A.	Ellen	112	9	0
Apl. 3, 1843	Farrel, James, Gunner	2nd Co., 5th Bn. Arty.	Charlotte	4	2	8
" 3, 1843	Roach, Edward, Private	1st Eu. Lt. Infy.	David and Austel	7	13	3
Mar. 9, 1843	Sheehan, B., Gunner	3rd Co., 3rd Bn. Arty.	John and Patrick	2	1	8
June 21, 1844	Evans, George, Sergeant	1st Co., 2nd Bn. Arty.	Mary Ann and Catherine.	19	14	9
Sept. 19, 1844	Andrews,——, Private	44th Foot	George	200	0	0
Oct. 30, 1887	Ward, J., Gunner	O. Batty., 3rd Bde., R.A.	Julia	277	11	11
Dec. 31, 1887	Bunn, T., Gunner	G. Batty., B. Bde., R.H.A.	William Thomas	63	9	8
			James John	63	9	8

Date of Deposit.	Name and rank of father.	Corps.	Names of children.	Amount. Rs.	A.	P.
Mar. 29, 1888	Oxford, W., Private	2nd Royal Lanc. Regt.	A., L., A. and J. T.	27	3	2
Nov. 16, 1844	Gale,——. Private	10th Foot	John Thomas	28	12	0
" 20, 1844	Sullivan, John, Bombardier	1st Co., 2nd Bn. Arty	John	130	0	0
Jan. 6, 1845	Monaghan, Michael, Sergeant	1st Co., 2nd Bn. Arty.	James	156	12	5
" 15, 1845	Godfrey, ——, Sergeant-Major	......	Harriett M. and James.	31	14	1
Feb. 14, 1845	Fry, ——, Bugle Major	6th Bn. of Arty.	James	12	6	9
" 3, 1842	Wilson	......	Sophia, Thomas and Elizabeth.	204	7	8
" ... 1842	McCarthy, Qr. Mr. Sergeant	......	John	61	2	3
" 14, 1845	Hannoo, J., Drummer	68th Regt., N. Infy.	Mary	28	8	3
July 7, 1845	Hay, A., Sergeant-Major	......	Thomas	101	5	4
" 9, 1845	Meaney, John, Sergeant-Major	2nd Bde., H. Arty.	Henry and James	292	15	8
" 9, 1845	Murphy, Thomas, Bombardier	2nd Troop, 3rd Bde., H. Arty.	Ellen	77	4	11
" 9, 1845	Fate, William, Staff Sergeant	4th Co., 15th Bn. of Arty.	Catherine Ann	167	15	5
" 9, 1845	Daley, Owen, Gunner	3rd Co., 5th Bn. of Arty.	Owen	7	1	7
Sept. 1, 1845	Ryan, ——, Sergeant	......	Julia B. and George J.	120	13	0
Aug. 8, 1846	McEnerney, Thomas, Sub-Conductor.	......	Hannah	152	0	9
...	Glasscan, John, Corporal	......	Ellen Sarah	66	10	3
...	Ridley, Henry, Gunner	......	Henry	34	9	3
Oct. 16, 1846	Lewis, Thomas, Gunner	Arty.	Thomas	20	5	3
July 6, 1847	Dobbins, Francis, Gunner	......	Martha	83	3	6
" 19, 1847	Lunn, Adam, Farrier	......	Adam T. and John	79	14	0
" 19, 1847	Clarke, William, Bombardier	1st Troop, 3rd Bde., H. Arty.	Not recorded	104	10	8
" 19, 1847	Prince, W., Sergeant	1st Troop, 1st Bde., H. Arty.	Ditto	125	15	10
Jan. 11, 1848	Byrnes, ——, Corporal	......	Maria	59	0	0
July 6, 1848	Braithwaite, W., Staff Sergeant.	......	C. William and William H.	148	3	5
Oct. 16, 1848	Butcher, H., Sergeant-Major	Sirmoor Bn.	Johannah, Frederick and David Edwin.	99	6	1
May 9, 1849	Sheehan, D., Private	2nd Eu. Regt.	James	36	5	6
June 2, 1849	Moore, Benjamin, Private	1st Eu. B. F.	Sarah C.	9	8	4
" 2, 1849	Crowley, Charles, Private	1st Eu. B. F.	John	7	6	0
Oct. 12, 1849	Deare, W., Conductor	......	Emeline	50	0	0
Nov. 21, 1849	Moget, ——, Sergeant-Major		George	69	14	4
Feb. 18, 1850	Boote, Daniel, Gunner	1st Co., 4th Bn. of Arty.	James and another	26	3	5
June 29, 1850	Uniack, Patrick, Sergeant	1st Co, 3rd Bn. of Arty.	John and another	29	15	0
Aug. 19, 1850	Sheehan, P., Gunner	Arty.	Patrick	23	5	6
Oct. 29, 1850	Lees, James, Corporal	2nd Eu. Regt.	Elizabeth	25	14	6
Nov. 4, 1852	Hodgins, Adam, Gunner	2nd Co., 5th Bn. of Arty.	William	9	11	11
Feb. 1, 1853	Edwards, Michael, Sergeant	2nd Co., 5th Bn. of Arty.	Jane and Bridget	36	5	9
Apl. 21, 1853	Staples, Edward, Sergeant	Sappers and Miners	E. W. H.	97	2	6
Sept. 13, 1853	Brown, Michael, Sergeant	Arracan Bn.	John	49	10	3
Jan. 24, 1854	Galway, Robert, Bombardier	1st Co., 3rd Bn. of Arty.	William	206	1	2
" 18, 1855	Munrowd, George, Sub-Conductor.	Ordnance Dept.	Georgiana	61	10	3
Sept. 24, 1855	Franks, G., Bazar Sergeant	......	Mary Harriet	283	1	11
Oct. 15, 1857	Earle, Edward, Sergeant	Calcutta Town Guard	William Edward	209	14	0
Dec. 4, 1860	MacDonnel, John, Private	97th Foot	Charles	25	15	6
June ... 1862	Keddie, J., Private	2nd Eu. B. F.	Jane and James	86	0	0
July 22, 1863	Lawton, William, Color-Sergeant.	24th Foot	William and Joseph	152	14	2
Jan. 25, 1864	Jones, John, Gunner	G. Battery, 22nd Bde., Royal Arty.	Henrietta Dalzell	39	5	10
Mar. 10, 1864 May 19, 1864	Anderson, William, Gunner	5th Bn., 25th Bde., Royal Arty.	Duncan	35	4	11
July 18, 1865	Rowland, J., Private	2nd Dragoon Guards	Sophia M. and Elizabeth Ann.	8	0	0
June 25, 1866	Mead, William, Bombardier	4-25th Royal Arty.	Mary and Thomas	4	0	0
Oct. 9, 1871	York, R., Sergeant	Arty.	Henry J.	21	1	4
May 8, 1884	Claydon, Daniel, Color-Sergeant.	2nd Lanc. Fus.	Thomas Patrick	60	0	0
July 6, 1887 June 2, 1888 and Sept. 7, 1888	Simons, J., Lance-Corporal	2nd Bn., The Queen's Royal West Surrey Regt.	John Thomas	176	15	1
Apl. 11, 1889	Hyland, M., Drummer	2nd Bn., The Queen's Royal West Surrey Regt.	Patrick, Emily Matilda and Rosanna.	558	9	8
Aug. 31, 1889	Neil, Thomas, Color-Sergt.	2nd West York Regt.	Alfred William and Joseph Thomas.	399	3	7
Nov. 26, 1889	Foster, G., Private	2nd West York Regt.	George E. Ernest	113	13	9

Application for payment of the deposits should be made to the Controller of Military Accounts, Eastern Circle, Lucknow.

M. E. L. BRUCE, Major,
Deputy Controller, 8th (Lucknow) Division, and Ex-officio Secretary, Military Orphan Schools.

OFFICE OF THE DEPUTY CONTROLLER OF MILITARY ACCOUNTS,
8TH (LUCKNOW) DIVISION;
Lucknow, the 5th February 1913.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 25th February 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd February 1913.

	TOTAL AMOUNT OF NOTES IN CIRCULATION.			RESERVE.										
				COIN AND BULLION.							SECURITIES (PURCHASE PRICE).			
				In India.			In England.		In Transit between India and England.					
	In Reserve Treasuries.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under Coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.	TOTAL.	REMARKS.
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs. (b)	Rs.	
Calcutta	3,23,02,840	25,55,90,345	28,78,93,185	2,67,47,131	2,46,15,757	37,51,454	10,95,00,000	...	...	18,75,000	9,99,99,946	4,00,00,000	30,64,89,258	(a) Nominal value—Rs. 10,20,81,500
Cawnpore	...	2,23,33,165	2,23,33,165	1,81,59,275	1,50,38,145	...	...	...	...	...	...	...	3,31,97,420	(b) Nominal value—Rs. 4,69,26,571
Lahore	...	3,14,27,740	3,14,27,740	92,48,918	97,45,680	...	...	...	...	...	...	...	1,89,94,598	
Bombay	3,88,66,685	11,04,16,020	14,92,82,705	1,26,70,454	21,41,41,320	51,47,934	...	...	...	...	...	...	23,19,59,708	
Karachi	...	1,35,99,860	1,35,99,860	39,66,065	35,39,325	...	...	...	...	...	...	...	75,05,390	
Madras	2,24,28,125	7,47,56,660	9,71,84,785	2,16,53,455	1,21,97,565	...	...	...	...	...	...	...	3,38,51,020	
Rangoon	...	7,12,56,545	7,12,56,545	2,85,08,981	1,16,89,710	...	...	...	...	...	...	...	4,01,98,691	
	9,35,97,650	57,93,80,335	67,29,77,985	12,09,54,279	29,09,67,502	88,99,388	10,95,00,000	...	...	18,75,000	9,99,99,946	4,00,00,000	67,21,96,115	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			17,81,870	*Deduct*—Amount due on Bills drawn by one Circle on another									10,00,000	
TOTAL CIRCULATION Rs.			67,11,96,115	TOTAL RESERVE Rs.									67,11,96,115	

There was no transfer of Gold between the Paper Currency Reserve and the Gold Standard Reserve during the week ending 22nd February 1913.
The Silver held in the Gold Standard Reserve amounted on the 22nd February 1913 to 6.00 lakhs in coined rupees.
The Gold " " " " 60 " in Sovereigns.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th February 1913.

PARTICULARS.	3 PER CENT. OF 1896-97.	3½ PER CENT. LOANS						4 PER CENT. LOANS							4½ PER CENT. LOANS		GRAND TOTAL.
		of 1842-43.	of 1854-55.	of 1865.	of 1879.	of 1900-01.	TOTAL.	of 1832-33.	of 1835-36	of 1842-43.	of 1854-55.	Transfer of 1865.	Reduced 4 per cent. Loan of 1879.	TOTAL.	Transfer Loan of 1879, 4½ per cent. Portion.	TOTAL.	
Balance of 31st January 1913	34,94,600	1,20,77,700	6,73,45,200	1,77,00,000	89,53,300	17,55,000	10,78,31,200	6,933	5,000	...	500	36,600	1,500	50,533	2,000	2,000	11,13,78,333
Add—																	
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No. 6201-A, dated 3rd November 1903, up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 1st and 15th February 1913	...	...	11,000	6,000	...	...	17,000	...	...	...	...	...	...	...	...	...	17,000
Deduct—	34,94,600	1,20,77,700	6,73,56,200	1,77,06,000	89,53,300	17,55,000	10,78,48,200	6,933	5,000	...	500	36,600	1,500	50,533	2,000	2,000	11,13,95,333
Amount written off in the London Registers	...	...	59,100	3,600	...	...	62,700	...	...	...	...	...	...	...	...	...	62,700
Balance on 15th February 1913	34,94,600	1,20,77,700	6,72,97,100	1,77,02,400	89,53,300	17,55,000	10,77,85,500	6,933	5,000	...	500	36,600	1,500	50,533	2,000	2,000	11,13,32,633

NOTE.—From 9th June 1867 to 15th Dec. 1912 Enfaced from India 12,239 lakhs re-transferred from London 12,464 lakhs.
„ 16th Dec. 1912 „ 31st „ „ ditto ... ditto 2 „
„ 1st Jan. 1913 „ 15th Jan. 1913 ditto ... ditto 3 „
„ 16th „ „ „ 31st „ „ ditto 1 lakh ditto 5 „
„ 1st Feb. „ „ 15th Feb. „ ditto ... ditto 1 lakh.

12,240 lakhs   12,475 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 19th February 1913.

L. G. DUNBAR,
Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 18th February 1913.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up . . .				2,00,00,000	0	0
Reserve Fund . . .				1,85,00,000	0	0
Public Deposits at Head Office .	75,76,865	13	1			
Public Deposits at Branches	1,29,20,567	3	4	2,04,97,433	0	5
Other Deposits at Head Office and Branches . . .				16,25,15,247	7	4
Bank Post Bills, etc. . .				6,86,513	11	9
Sundries				15,33,556	14	1
RUPEES .				22,37,32,751	1	7

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				1,99,05,915	0	0
Other authorized Investments				88,92,.08	0	0
Loans on Government and other authorized Securities .				4,51,60,258	5	8
Accounts of Credit on Government and other authorized Securities				4,98,48,154	10	9
Bills discounted and purchased				3,45,50,524	10	4
Balances with other Banks .				22,07,739	9	4
Bullion				...		
Dead Stock . . .				24,78,875	4	11
Stamps				14,810	14	6
Sundries				4,71,129	10	11
				16,35,30,016	2	5
Cash and Currency Notes at Head Office	*2,96,85,900	11	6			
Cash and Currency Notes at Branches	†3,05,16,834	3	8	6,02,02,734	15	2
RUPEES .				22,37,32,751	1	7

* Includes Sovs. & ½ Sovs., value Rs. 4,14,645 0 0
† Do. do. do. Rs. 8 66,085 0 0

Rs. 12 80,730 0 0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 20th February 1913.

H. MITCHELL,
Chief Accountant.

L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 32·50.

SURVEY OF INDIA.

NOTIFICATIONS.

Calcutta, the 25th February 1913.

No. 652.—The promotions of Messrs. W. F. E. Adams, G. J. S. Rae, W. M. Gorman, C. S. Littlewood and Dhani Ram notified in this Department Notification No. 641, dated 22nd November 1912, are hereby cancelled.

No. 653.—Mr. H. G. Shaw, Assistant Superintendent, is promoted to be Deputy Superintendent on Rs. 650 from 1st March 1913.

S. G. BURRARD, Colonel, R.E.,
Surveyor-General of India.

OFFICE OF COMMISSIONER, NORTHERN INDIA SALT REVENUE.

NOTIFICATION.

Agra, the 31st January 1913.

No. 285.—Lala Prabh Dayal, Inspector, 3rd grade of the Cis-Indus and Kalabagh Mines Division, is appointed to officiate as Assistant Superintendent, 2nd grade, with effect from the 11th February 1913, during the absence on leave of Mr. J. Rollo, Superintendent, or until further orders.

R. A. GAMBLE,
Commissioner, Northern India Salt Revenue.

NOTICE.

A competitive examination of candidates for employment in the Military Accounts Department, will be held in the Military Accounts Office, Poona, and in the offices of the Deputy Controllers of Military Accounts, Quetta and Mhow Divisions, at Quetta and Mhow, respectively, on or about the 25th March 1913.

2. The names of the first 20 successful candidates will be registered in the order in which they pass, and appointments in the department will be offered by seniority as occasion demands.

3. The subjects for examination and maximum marks allotted to each will be :—

	Marks.
English Orthography and hand-writing, to be tested by writing from dictation	200
English Composition	100
Colloquial	50

Candidates will be required to obtain not less than 50 per cent. of marks in each subject and not less than 60 per cent. of the aggregate.

4. Each candidate will be required to produce the following documents before he will be permitted to present himself for examination :—

(*a*) Satisfactory evidence that he is not less than 18 and not more than 25 years of age.

(*b*) A certificate of good moral character attested by two trustworthy persons.

In addition to the above certificates each candidate will be required to state in his application the particular caste and sect to which he belongs, and to furnish proof of having passed a Government School Final Examination, the European High School Examination, the full Senior Commercial Examination of the London Chamber of Commerce or the Oxford or Cambridge Senior Local Examination without which no application will be accepted. Only those candidates who are willing to accept the pay of Rs. 25 on appointment and who are prepared to serve anywhere in or out of India, Field service, etc., need apply, an intimation to this effect being noted in the application.

5. Candidates desirous of presenting themselves for examination should apply by letter to the Controller of Military Accounts, forwarding at the same time the certificates enumerated in paragraph 4. Applications will be received up to the 28th February 1913. Envelopes containing applications should be endorsed as follows :—

"APPLICATION FOR ENTRANCE EXAMINATION."

6. Candidates must state in their applications whether they wish to be examined in Poona, Quetta or Mhow. Applications should not be forwarded to the private address of the Controller of Military Accounts.

7. Only those candidates whose applications have been accepted (of which they will be informed by post) will be permitted to attend the examination.

8. Promotion throughout the Department is made by merit. The following are the various grades of the Department :—

		Rs.
Deputy Examiner,	1st grade	600-20-800
" "	2nd grade	550
Superintendent		400-20-500
Accountant,	1st grade	250-20-350
"	2nd grade	150-10-200
"	3rd grade	90-6-120
Clerk	4th grade	60-6-90
"	5th grade	40-4-60
"	6th grade	30
"	Training Reserve	25

9. All members of the Military Accounts Department are liable for service anywhere throughout India, Baluchistan, or Burma, and also for field or foreign service in any country when occasion demands it.

10. Applications should be addressed to the Controller of Military Accounts, Western Circle, Poona.

JOHN C. C. PERKINS, LT.-COLONEL,
Controller of Military Accounts,
Western Circle.

POONA,
7th February 1913.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for December 1912 and of the Budget Estimate for the year 1912-13.

Revenue and Receipts.	Budget Estimate for 1912-13.			Receipts in December 1912.	Receipts from 1st April 1912 to 31st December 1912.		
	Imperial.	Special.	Total.		Imperial.	Special.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Land Revenue	...	21,22,000	21,22,000	79,092	...	11,75,737	11,75,737
II.—Opium	...	23,000	23,000	4,978	...	33,521	33,521
IV.—Stamps	...	5,47,000	5,47,000	38,252	...	4,02,266	4,02,266
V.—Excise	...	3,25,000	3,25,000	25,036	...	2,77,442	2,77,442
VI.—Provincial Rates	...	3,000	3,000	...	...	1,823	1,823
VII.—Customs	...	...	...	...	...	...	...
VIII.—Assessed Taxes	5,000	1,34,000	1,39,000	10,751	3,352	1,11,536	1,14,888
IX.—Forest	...	2,00,000	2,00,000	7,308	...	1,48,979	1,48,979
X.—Registration	...	41,000	41,000	2,046	...	27,182	27,182
XI.—Tribute from Native States	...	...	...	...	...	...	...
XII.—Interest	20,000	...	20,000	230	4,595	...	4,595
XVIA.—Law and Justice—Courts of Law	...	1,16,000	1,16,000	7,081	...	75,134	75,134
XVIB.— Ditto —Jails	...	24,000	24,000	2,304	...	18,946	18,946
XVII.—Police	...	24,000	24,000	1,171	...	25,172	25,172
XIX.—Education	...	1,000	1,000	54	...	526	526
XX.—Medical	...	...	...	91	...	253	253
XXI.—Scientific and other Minor Departments	...	7,000	7,000	4	...	1,229	1,229
XXII.—Receipts in aid of Superannuation, etc.	...	20,000	20,000	1,249	...	10,909	10,909
XXIII.—Stationery and Printing	...	16,000	16,000	1,120	...	13,049	13,049
XXV.—Miscellaneous	...	1,42,000	1,42,000	14,072	...	73,583	73,583
XXIX.—Irrigation—Major Works—Direct Receipts	3,75,000	4,36,000	8,11,000	15,140	2,42,081	2,42,082	4,84,163
XXX.—Irrigation—Minor Works and Navigation	...	...	...	...	...	...	...
XXXI.—Civil Works	...	1,41,000	1,41,000	17,217	...	1,01,624	1,01,624
Total Revenue and Receipts	4,00,000	43,22,000	47,22,000	2,27,286	2,50,028	27,40,993	29,91,021
Add—Debt Accounts	...	...	...	59,70,591	...	...	4,86,28,745
Total	...	...	...	61,97,877	...	...	5,16,19,766
Opening Cash Balance	...	...	...	(b) 11,89,298	...	...	(a) 14,67,072
GRAND TOTAL	...	...	...	73,87,175	...	...	5,30,86,838

(a) On 1st April 1912. (b) On 1st December 1912.

H. N. HESELTINE,
Officiating Accountant General, Punjab.

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB,
LAHORE;
The 18th February 1913.

ACCOUNTANT GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for December 1912 and of the Budget Estimate for the year 1912-13.

EXPENDITURE.	BUDGET ESTIMATE FOR 1912-13.			Disbursement in December 1912.	DISBURSEMENT FROM 1ST APRIL 1912 TO 31ST DECEMBER 1912.		
	Imperial.	Special.	TOTAL.		Imperial.	Special.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds and Drawbacks	12,000	12,000	24,000	4,205	9,416	9,416	18,832
2.—Assignments and Compensations	9,000	9,000	18,000	7,979	9,340	9,339	18,679
3.—Land Revenue	4,18,000	2,67,000	6,85,000	39,836	2,66,403	1,89,072	4,55,475
6.—Stamps	11,000	11,000	22,000	1,056	5,548	5,548	11,096
7.—Excise	8,000	8,000	16,000	788	4,057	4,057	8,114
10.—Assessed Taxes	1,000	...	1,000	80	397	396	793
11.—Forest	50,000	50,000	1,00,000	8,570	30,705	30,706	61,411
12.—Registration	6,000	5,000	11,000	728	3,941	3,941	7,882
13.—Interest on Ordinary Debt	...	...		...	...	...	...
14.—Interest on other obligations	...	...	...	...	...	...	...
18.—General Administration	2,35,000	1,12,000	3,47,000	24,291	1,61,781	64,219	2,26,000
19A.—Law and Justice—Courts of Law	4,41,000	1,93,000	6,34,000	48,257	2,95,650	1,44,580	4,40,230
19B.— Ditto —Jails	74,000	75,000	1,49,000	12,478	56,003	56,002	1,12,005
20.—Police	8,13,000	8,12,000	16,25,000	1,23,303	5,90,338	5,90,338	11,80,676
22.—Education	1,02,000	1,02,000	2,04,000	7,473	77,277	77,278	1,54,555
23.—Ecclesiastical	41,000	...	41,000	2,[illegible]	28,354	...	28,354
24.—Medical	1,61,000	1,48,000	3,09,000	10,063	78,013	66,060	1,44,073
25.—Political	16,65,000	15,02,000	31,67,000	2,42,398	10,97,766	10,20,972	21,18,738
26.—Scientific and other Minor Departments	41,000	41,000	82,000	3,777	26,177	23,547	49,724
27.—Territorial and Political Pensions	62,000	...	62,000	8,066	37,911	...	37,911
28.—Civil, Furlough and Absentee Allowances	...	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	65,000	65,000	1,30,000	12,705	54,014	54,013	1,08,027
30.—Stationery and Printing	64,000	65,000	1,29,000	4,293	24,213	24,213	48,426
32.—Miscellaneous	14,000	13,000	27,000	1,849	12,181	12,182	24,363
33.—Famine Relief	...	...	...	...	...	...	...
36.—Reduction or Avoidance of Debt	...	...	...	...	...	...	...
42.—Major Works—Working Expenses	5,70,000	2,38,000	8,08,000	28,401	91,860	91,860	1,83,720
43.—Minor Works and Navigation	29,000	29,000	58,000	425	6,563	6,563	13,126
45.—Civil Works	13,89,000	13,72,000	27,61,000	1,59,412	6,51,817	6,51,817	13,03,634
TOTAL EXPENDITURE	62,81,000	51,29,000	1,14,10,000	7,50,968	36,19,725	31,36,119	67,55,844
Add—Debt Accounts	...	...	...	53,27,279	...	...	4,50,22,066
TOTAL	...	...	...	60,78,247	...	...	5,17,77,910
Balance on 31st December 1912	...	...	...	13,08,928	...	...	13,08,928
GRAND TOTAL	...	...	...	73,87,175	...	...	5,30,86,838

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB,
LAHORE;
The 18th February 1913.

H. N. HESELTINE,
Officiating Accountant General, Punjab.

List of Government Promissory Notes and other securities remaining in deposit with the Controller of Military Accounts, Northern Circle, on 31st December 1912 on account of security deposits of Contractors, etc.

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.								
		3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01.	3 per cent. 1896-97.	Debentures and bonds.	Bank deposit receipts.	Total.
	On which interest is drawn.	R	R	R	R	R	R	R	R	R
1	Divisional Disbursing Officer, 1st (Peshawar) Division, Peshawar.	...	...	12,600	...	...	1,800	..	...	14,400
2	Divisional Disbursing Officer, 2nd (Rawalpindi) Division, Rawalpindi.	...	1,800	32,800	...	2,400	8,000	...	...	45,000
3	Divisional Disbursing Officer, 3rd (Lahore) Division, Lahore.	...	...	14,100	...	...	9,900	...	...	24,000
4	Supply and Transport Officer, Kashmir.	...	...	700	...	...	...	...	...	700
5	Principal, Lawrence Military Asylum, Sanawar.	...	...	11,400	...	...	...	...	...	11,400
6	Alliance Bank of Simla, Ld., Simla.	25,000	4,75,000	3,86,000	10,000	75,000	2,24,000	1,60,000	...	13,55,000
7	Alliance Bank of Simla, Ld., Calcutta Branch.	...	50,000	...	...	...	2,00,000	...	...	2,50,000
8	Peoples Banking and Commercial Association, Ld., Lahore.	23,900	54,100	54,800	20,000	...	100	...	...	1,52,900
9	Panjab Banking Company Ld., Lahore.	...	2,19,300	19,000	...	69,100	27,100	...	...	3,34,500
10	Officer-in-charge British Grass Farm, Dera Ismail Khan.	...	...	...	...	...	300	...	...	300
	Total .	48,900	8,00,200	5,31,400	30,000	1,46,500	4,71,200	1,60,000	...	21,88,200
	Safe Custody.								R A. P.	R A. P.
1	Divisional Disbursing Officer, 1st (Peshawar) Division, Peshawar.	...	...	...	...	...	...	...	18,078 1 4	18,078 1 4
2	Divisional Disbursing Officer, 2nd (Rawalpindi) Division, Rawalpindi.	...	...	...	...	...	...	...	49,680 0 0	49,680 0 0
3	Divisional Disbursing Officer, 3rd (Lahore) Division, Lahore.	...	...	...	...	...	...	...	42,495 11 6	42,495 11 6
4	Messrs. Incha Ram and Co., Bankers, Sialkote.	...	...	...	...	...	...	...	1,60,250 0 0	1,60,250 0 0
5	Messrs. Lalta Pershad & Sons, Bankers, Lahore Cantonment.	...	...	...	...	...	...	...	12,300 0 0	12,300 0 0
6	Messrs. Ajudhia Pershad & Co., Bankers, Umbala.	...	...	...	...	...	...	...	425 0 0	425 0 0
7	Officer Commanding 53rd Silladar Camel Corps, Sargodha.	...	...	...	...	...	...	...	2,000 0 0	2,000 0 0
8	Messrs. A. S. Bishambhar Dass & Co., Bankers, Campbellpore.	...	...	...	...	...	...	...	750 0 0	750 0 0
	Total .	...	...	...	...	...	...	...	2,94,978 12 10	2,94,978 12 10

J. WINDSOR,
Deputy Examiner,
In charge Accounts Section, Northern Circle.

RAWALPINDI;
Dated 21st February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 17 OF 1913.

In the matter of William Ludwig Larsen, late foreman of Messrs. Madooray Brothers, stevedores and contractors, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by William Ludwig Larsen, of No. 67, 45th Street, Rangoon, on the 6th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said William Ludwig Larsen.

J. HORMASJI,
Registrar.

RANGOON;
The 7th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 18 OF 1913.

In the matter of Yeo Kyow Yam, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Yeo Kyow Yam, of No. 48, China Street, Rangoon, assisting in Lim Soo Hean's office on the 13th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Yeo Kyow Yam.

J. HORMASJI,
Registrar.

RANGOON;
The 13th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 159 OF 1912.

In the matter of Ana Mahomed Abu Buker, trader, of No. 53, Fraser Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Ana Mahomed Abu Buker, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 18th day of February 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 19th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 23 OF 1913.

In the matter of C. Koung Shwe, Clerk to Messrs. J. and F Graham & Co., Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Koung Shwe, of No. 91, Oliphant Street, Rangoon, on the 18th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said C. Koung Shwe.

J. HORMASJI,
Registrar.

RANGOON;
The 20th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 25 OF 1913.

In the matter of Veyna Abdool Musjid and Koona Ana Abdul Azeez, carrying on business in partnership under the style or firm of Veyna Koona Ana Abdool Azeez, Hawkers in piece goods, Insolvents.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Veyna Abdool Musjid and Koona Ana Abdul Azeez, of No. 98, Dalhousie Street, Rangoon, on the 19th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Veyna Abdool Musjid and Koona Ana Abdul Azeez.

J. HORMASJI,
Registrar.

RANGOON;
The 20th day of February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 53 OF 1912.

In the matter of Amir Mirza, son of Ali Mirza, of Delhi, Debtor.

Whereas Amir Mirza was adjudicated an insolvent by order of this Court, dated 21st February 1913, and it appears to the Court that the appointment of a Receiver for the property of the insolvent is necessary.

It is ordered that a receiving order be made against the insolvent and a receiving order is hereby made against insolvent and clerk of Court, is hereby constituted receiver of the property of the said insolvent.

K. B. KH. TASADDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated 24th February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 53 OF 1912.

In the matter of Amir Mirza, son of Ali Mirza, of Delhi, Debtor.

Pursuant to a petition, dated 30th October 1912, on behalf of Amir Mirza, the debtor himself, and on reading the said petition and hearing the creditors, it is ordered that the said debtor is hereby adjudged insolvent.

K. B. KH. TASADDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated this 21st day of February 1913.

OFFICIAL HISTORY OF THE CORONATION DURBAR AND OF THE VISIT OF THEIR IMPERIAL MAJESTIES THE KING-EMPEROR AND QUEEN EMPRESS TO INDIA, 1911-12.

To meet the repeated demands of the public, the Government of India have decided to publish a complete and authoritative account of the proceedings connected with the visit of Their Imperial Majesties to India and with the Coronation Durbar of December 1911.

This book will be compiled from the official records, and will contain lists of all persons taking part in the celebrations and ceremonies. There will also be numerous illustrations, portraits, maps, plans, etc.

It will be published in two editions, a popular one in a cloth binding at a cost not exceeding Rs. 7-8, and a very limited edition *de luxe*, which will contain a list of the subscribers, at a cost of about Rs. 250.

A translation of the popular edition will be made in Urdu and possibly in other languages also if the demand is sufficient.

It is expected that the work will be ready for publication in about six months' time, names are still being registered for the various editions and application should be made to the Superintendent, Official History of the Durbar, Foreign Department, Simla.

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 17th February 1913.

No. 490-D.—Pandit Sukhdeo Tiwari, Assistant Inspector of Schools, Lucknow, United Provinces, whose services have been obtained from the Government of the United Provinces, is appointed as Special Officer to enquire into and report on the schools in the British administered areas in Central India, with effect from the 1st December 1912.

By order,

S.I. (*Illegible.*)

First Assistant to the Agent to the Governor-General for Central India.

ORDERS BY THE HON'BLE THE AGENT TO THE GOVER N GENERAL, RAJPUTANA.

NOTIFICATION.

ERRATUM.

Abu, the 21st February 1913.

No. 213—122.—Read "Priya Nath Bose" for "Pruja Nath Bose" in this office Notifications No. 69-122 and No. 70-122, dated the 15th January 1913, published at page 164 of the *Gazette of India*, Part II, dated the 25th January 1913.

By order,

W. H. J. WILKINSON,

First Assistant to the Agent to the Governor-General, Rajputana.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 21st February 1913.

No. 1085-R.—The six months' leave without allowances granted to Khan Sahib Qazi Faqir Ahmad, an Extra Assistant Commissioner of the 4th grade, in this office Notification No. 5445-R., dated the 28th October 1912, in continuation of combined leave, is hereby converted into furlough for six months.

No. 1086-R.—The combined leave granted to Khan Sahib Qazi Faqir Ahmad, an Extra Assistant Commissioner of the 4th grade, in this office Notification No. 5638-R., dated the 14th November 1911, and extended by six months' furlough in this office Notification No. 1085-R., dated the 21st February 1913, is hereby further extended by furlough for eight days and leave without allowances for 46 days in continuation, *viz.*, up to and including 17th January 1913.

No. 1087-R.—In supersession of this office Notification No. 3890-R., dated the 22nd July 1912, Mr. H. G. R. Adie, Superintendent of the office of the Hon'ble the Agent to the Governor-General, is appointed to be an Officiating Extra Assistant Commissioner of the 6th grade and Treasury Officer, Quetta, with effect from 1st August to 2nd December 1912 inclusive and thereafter as sub. *pro tem.* Extra Assistant Commissioner of the same grade.

By order,

DENYS BRAY,

First Assistant.

ORDERS BY THE HONOURABLE THE CHIEF COMMISSIONER, AJMER-MERWARA.

NOTIFICATION.

Abu, the 20th February 1913.

No. 203-589.—This office Notification No. 824 of the 8th July 1912, published at page 1173 of the *Gazette of India*, Part II, dated the 20th idem, should be considered as cancelled.

By order,

W. H. J. WILKINSON,

First Assistant to the Governor-General's Agent, Rajputana, and Chief Commissioner, Ajmer-Merwara.

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATION.

COORG AND MYSORE RIFLES.

LEAVE.

Bangalore, the 19th February 1913.

No. 9.—Lieutenant-Colonel George Raymond Pearse, V.D., is granted leave for one year out of India, with effect from the 20th April 1913.

KOLAR GOLD FIELDS RIFLE VOLUNTEERS

LEAVE.

The 19th February 1913

No. 10.—Lieutenant-Colonel George Alexander Paterson, V.D., is granted leave for 44 days out of India, with effect from the 16th February 1913.

By order,

P. B. WARBURTON,

First Assistant Resident.

OFFICE OF THE CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 21st February 1913.

No. 1460-Home.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, February 15th, 1913, is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Town.	Population of 1901.	Births.			Deaths.			Cause of death.									Infants under one year of age.			Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and Chicken-pox.	Males.	Females.	Total.		
	Delhi	229,144	85	85	170	124	99	223	...	3	...	142	1	65	...	12	1	44	30	74	40	58

NOTE.—Columns 6 to 13 should tally with the total in column 5. Measles and chicken-pox should be shown in "all other causes," and also shown separately in column 14.

No. 1494-C. & I.—The following returns of wholesale and retail prices current at the head-quarters of the Province of Delhi are published for information :—

Statement showing prices current (wholesale) of food grains, etc., in the mart at the head-quarters of the Delhi Province during the fortnight ending 15th February 1913.

Wholesale price per maund of $82\frac{2}{7}$ lbs. or 40 seers of 80 tolas each.

Items.	Wholesale price in Rupees.	REMARKS.
	Rs. A. P.	
Rice, unhusked	3 0 0	(a) Dearness is due to want of rains.
„ husked	(a) 6 11 0	(b) Cheapness is due to importations.
Wheat, white	3 12 0	
Barley	2 9 0	
Oats	...	
Jowar	2 3 6	
Bajra	2 12 0	
Maize	2 4 0	
Gram	2 9 0	
Arhar Dál	3 8 0	
Linseed	10 0 0	
Rapeseed (Sarshaf)	6 0 0	
Poppy seed	...	
Til (Jinjili seed)	8 0 0	
Sugar (raw), Gur	4 0 0	
Cotton, cleaned	(b) 24 0 0	
Cotton seed	2 8 0	
Ghi	55 0 0	
Flour (wheat)	(a) 4 5 0	
Tobacco leaf (dry)	8 0 0	
Turmeric (unground)	(b) 11 0 0	
Salt, Sambhar	1 12 0	
Raw hides (cow)	35 0 0	
Bran	2 0 0	
Grass (dry)	1 2 3	
Bhusa, white	1 0 0	
Jowar stalks (dry)	0 14 0	
Kerosine oil (per tin, stating the brand)	2 8 0	
Plough bullocks, per pair	150 0 0	
Sheep, per score	80 0 0	

Retail prices current of food grains, etc., at the head-quarters of Delhi Province at the close of the half-month ending 15th February 1913.

(Seers of 80 tolas only.)

Items.	Amount per Rupee. Srs.	Chts.	REMARKS.
Wheat, white	10	4	
Barley	15	0	
Rice — Best sort	3	0	
Rice — Common sort	6	0	
Jowár (Andropogon sorghum)	17	0	
Bájra (Pennisetum typhoideum)	14	0	
Mandwa (Eleusine Coracana)	...		
Kangni (Setaria Italica)	...		
Gram (Cicer arietinum) (unhusked)	15	0	
Maize	17	0	
Arhar (Cajanus Indicus) (husked) (Dál)	11	0	
Firewood	55	0	
Salt, Sambhar — Wholesale	23	0	
Salt, Sambhar — Retail	22	0	
Gur	9	0	
Cotton (unginned)	4	4	
Bejhar	16	0	

The 22nd February 1913.

No. 1513-Home.—The following returns of births and deaths in large municipal towns and rural areas in the Province of Delhi for the month of January 1913 are published for information :—

Births registered during the month of January 1913.

Names of Towns and Rural Circles of the District.	CHRISTIANS.			HINDUS.			MUHAMMADANS.			OTHER CLASSES.			TOTAL.		
	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.	Boys.	Girls.	Total.
Delhi . . .	3	5	8	206	210	416	190	211	401	...	...	...	399	426	825
TOTAL OF TOWN .	3	5	8	206	210	416	190	211	401	...	...	...	399	426	825
P. S. Alipur . .	...	...	...	75	74	119	6	8	14	...	...	...	81	82	163
Nangloi . .	...	...	...	48	51	99	8	3	11	...	...	...	56	54	110
Najafgarh .	...	...	...	65	89	154	10	6	16	...	...	...	75	95	170
Subzimandi .	...	...	...	10	5	15	...	1	1	...	...	...	10	6	16
Paharganj .	...	...	...	17	10	27	13	6	19	...	...	...	30	16	46
Mohrauli . .	...	1	1	49	39	88	17	11	28	...	...	...	66	51	117
TOTAL OF RURAL AREA .	...	1	1	264	268	532	54	35	89	...	...	...	318	304	622
TOTAL OF TOWN .	3	5	8	206	210	416	190	211	401	...	...	...	399	426	825
TOTAL OF THE DISTRICT .	3	6	9	470	478	948	244	246	490	...	...	...	717	730	1,447

Statement showing deaths registered according to classes and from different causes in the towns and rural circles of the Delhi Province during the month of January 1913.

1	2	3	4	5	6		7						8		9		10		11		12		13		14		15		16		17			18		19		20	
	Classes.				Causes of Death.																																		
							Small-pox.																Injuries.																
Names of Towns and Rural Circles.	Christians.	Muhammadans.	Hindus.	Other classes.	Cholera.		Under one year.		1—10.		10 and over 10.		Plague.		Fevers.		Dysentery and Diarrhoea.		Respiratory.		Suicide.		Wounding.		Accident.		Snake-bite and killed by wild beasts.		All other causes.		Total deaths from all causes.			Measles and chicken-pox.		Snake-bite.		Hydrophobia.	
					Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Males.	Females.	Males.	Females.	Males.	Females.
Towns.																																							
Delhi	7	249	522	...	...	...	4	2	...	...	...	...	...	...	252	249	9	6	122	87	...	...	...	...	...	...	...	...	22	25	409	369	778	1	6	...	...	...	...
Total of Towns	7	249	522	...	...	...	4	2	...	...	...	...	...	...	252	249	9	6	122	87	...	...	...	...	...	...	...	...	22	25	409	369	778	1	6	...	...	...	...
Rural Circles.																																							
Alipur	4	11	118	...	...	...	...	...	...	...	...	...	2	3	40	44	...	...	19	15	...	...	...	...	...	...	...	...	...	6	61	68	129	...	2	...	...	...	...
Nangloi	...	9	103	...	...	...	...	...	...	...	...	...	6	10	42	38	...	...	7	7	...	...	...	...	...	...	...	...	2	...	57	55	112	1	...	...	...	...	...
Najafgarh	...	15	148	...	...	...	...	...	...	...	...	...	...	...	61	37	1	1	30	29	...	...	...	...	...	...	...	...	2	2	94	69	163	...	1	...	...	...	...
Sabzimandi	...	...	21	...	...	...	...	...	...	...	...	...	...	...	9	11	...	...	1	...	...	...	...	...	...	...	...	...	...	...	1	11	21	...	...	...	...	...	...
Paharganj	...	10	13	...	...	...	...	...	...	...	...	...	...	...	11	7	1	...	1	2	...	...	...	...	...	...	...	...	1	...	14	9	23	1	...	...	...	...	...
Mehrauli	...	18	66	...	...	...	...	...	...	...	...	...	...	...	30	24	...	...	14	13	...	...	...	...	...	...	...	...	...	3	44	40	84	...	1	...	...	...	...
Total of Rural Circles	..	63	469	...	...	...	...	...	...	...	...	...	8	13	156	161	2	1	72	66	...	...	...	...	...	...	...	...	5	11	230	252	532	2	4	...	...	...	...
Total of Towns	7	249	522	...	...	...	4	2	...	...	...	...	...	...	252	249	9	6	122	87	...	...	...	...	...	...	...	...	22	25	409	369	778	1	6	...	...	...	...
Total of Towns and Rural Circles	7	312	991	...	...	...	4	2	...	...	...	...	8	13	445	410	11	7	194	153	...	...	...	...	...	...	...	...	27	36	689	621	1,310	3	10	...	...	...	...
Total of both sexes	1,310				...		6						21		855		18		347		...		...		...		...		63		1,310		1,310	3	10	...	...	...	...

Note: the Small-pox total (6) is printed under the "Under one year" sub-heading.

Deaths registered according to age during the month of January 1913.

1	2		3		4		5		6		7		8		9		10		11		12		13		14		15	16	17	18
Names of Towns and Rural Circles.	Ages of Death.																				Total of all ages.		Total of all ages including Born Dead.		Born Dead.		Classes of Born Dead.			
	Under one year.		1—5		5—10		10—15		15—20		20—30		30—40		40—50		50—60		Total of upwards.											
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Christians.	Muhammadans.	Hindus.	Other classes.
Towns.																														
Delhi	135	101	34	41	10	10	7	6	11	18	30	40	44	31	38	29	36	25	64	68	409	369	433	392	29	23	...	31	21	...
Total of Towns .	135	101	34	41	10	10	7	6	11	15	30	40	44	31	38	29	36	25	64	68	409	369	433	392	29	23		31	21	...
Rural Circles.																														
Alipur	16	19	7	4	4	2	...	3	2	4	7	5	5	5	4	10	7	6	9	10	61	68	62	69	1	1	...	...	2	...
Nangloi	14	10	1	3	3	1	3	3	4	2	5	2	9	11	4	7	8	8	6	8	57	55	57	55	...	...	...	...	...	...
Najafgarh . . .	21	19	11	10	2	1	6	3	4	...	6	2	2	8	15	9	10	3	17	14	94	69	95	69	1	...	...	1	...	...
Sabzimandi . . .	1	1	1	1	...	...	3	1	...	...	...	1	4	...	...	1	...	4	1	2	10	11	10	11	...	...	...	...	...	...
Paharganj . . .	3	1	3	...	...	...	...	...	...	...	1	...	2	2	1	...	2	3	2	3	14	9	14	9	...	...	...	...	...	...
Mehrauli	13	15	1	...	1	...	2	2	2	1	5	2	2	4	2	6	5	3	11	7	44	40	44	40	...	...	...	...	...	...
Total of Rural Circles .	68	65	24	16	10	4	14	12	12	7	24	12	24	30	26	33	32	27	46	44	280	252	282	253	2	1	...	1	2	...
Total of Towns . .	135	101	34	41	10	10	7	6	11	18	30	40	44	31	38	29	36	25	64	68	409	369	438	392	29	23	...	31	21	...
Total of Towns and Rural Circles	203	166	58	59	20	14	21	18	23	25	54	52	68	61	64	62	68	52	110	112	659	621	720	645	31	24	...	32	23	...
TOTAL OF BOTH SEXES .	369		117		34		39		48		106		129		126		120		222		1,310		1,365		55			32	23	...

The 24th February 1913.

No. 1589-Home.—Mr. F. A. M. H. Vincent, M.V.O., and Mr. G. C. Denham whose services have been placed at the disposal of the Chief Commissioner assumed charge of their duties as Additional Superintendents of Police, Delhi, with effect from the forenoon of the 1st February 1913.

The 25th February 1913.

No. 1621-P.-W.—Mr. Bhagwati Prasad Varma, Executive Engineer, whose services have been placed at the disposal of the Chief Commissioner, Delhi, assumed charge of his duties in Delhi Province as Special Engineer with effect from the forenoon of the 20th December 1912.

No. 1628-Home.—In exercise of the powers conferred on him by section 36 (2) (*b*) of the Births, Deaths and Marriages Registration Act (VI of 1886) as amended by Act IX of 1911, the Chief Commissioner is pleased to direct the substitution of the following forms for those set forth in schedules A and B, which are referred to in rule 2 of the rules under the said Act published in the Government of India, Home Department, Notification No. 1173, dated 19th July 1888 :—

Notice of a birth.

(*Section 19, Act VI of 1886*).

To

THE REGISTRAR OF BIRTHS AND DEATHS,

FOR ....

(*a*) Name, description and residence.

I (*a*) ....

....

(*b*) Capacity in which the person claims to be authorized to give the notice

being (*b*) ....

....

(*c*) Date.

hereby give notice, for the purposes of section 19, Act VI of 1886, that on

(*c*) ....

(*d*) Place.

at (*d*) ....

....

(*e*) Here enter name, race and religion of mother, with the name, race, religion and occupation of father.

(*e*) ....

....

(*f*) Here enter sex of the child with name (if any).

....

was delivered of (*f*) ....

and I request that the said birth may be registered.

Dated at ....
this .... *day of* .... } .... (*Signature*.)

Witness.*

Court of office seal of witness if he uses any.

Signature ....

Rank ....

* NOTE.—When the notice is sent by post or otherwise to the Registrar by any person with whose signature the Registrar is not personally acquainted, such persons shall, before sending the notice, sign it in the presence of (1) any gazetted officer of Government, or (2) any Magistrate, or (3) any Revenue Officer of or above the rank of Kanungo, and the person before whom the notice is signed shall himself sign it as witness to the signature of the individual desiring to register, appending his official designation.

Notice of a death.

(Section 19, Act VI of 1886.)

To

THE REGISTRAR OF BIRTHS AND DEATHS,

FOR ______________________________

I (*a*) ______________________________ (*a*) Name, description and residence.

____

being (*b*) ______________________________ (*b*) Capacity in which the person claims to be authorized to give the notice.

____

hereby give notice, for the purposes of section 19, Act VI of 1886, that on

(*c*) ______________________________ (*c*) Date.

at (*d*) ______________________________ (*d*) Place.

____

(*e*) ______________________________ (*e*) Here enter name, sex, age, race, religion and occupation of deceased.

____

(*f*) ______________________________ (*f*) Here enter name, race, religion and occupation of parents of deceased.

____

died of ______________________________

and I request that the said death may be registered.

Dated at ______________
this __________ *day of* ___

______________________________ (*Signature.*)

Witness.*

Signature ______________________

Court or office seal of witness if he uses any.

Rank ______________________

* NOTE.—When the notice is sent by post or otherwise to the Registrar by any person with whose signature the Registrar is not personally acquainted, such person shall, before sending the notice, sign it in the presence of (1) any gazetted officer of Government, or (2) any Magistrate, or (3) any Revenue Officer of or above the rank of Kanungo, and the person before whom the notice is signed shall himself sign it as witness to the signature of the individual desiring to register, appending his official designation.

The 27th February 1913.

No. 1663-Home.—The following return of deaths registered in the Province of Delhi during the half month ending 15th February 1913, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
			DEATH REGISTERED IN THE HALF MONTH.										INFANTS UNDER ONE YEAR OF AGE.			
Name of Towns and Rural Circles in the District.	Deaths registered in previous half month.	Total in present half month.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken pox.	Males.	Females.	Total.	REMARKS.
P. S. Alipur . .	78	41	...	2	1	24	...	10	...	...	4	...	2	6	8	
Nangloi . .	57	35	...	...	...	15	...	18	...	...	2	1	8	7	15	
Najafgarh . .	76	59	...	1	...	46	...	9	...	...	3	1	4	4	8	
Subzimundi . .	11	5	...	...	...	4	...	...	...	...	1	...	...	2	2	
Paharganj . .	12	17	...	...	...	7	...	10	...	...	...	...	3	2	5	
Mehrauli . .	51	36	...	1	...	21	...	13	...	...	1	...	7	4	11	
Total of the District .	285	193	...	4	1	117	...	60	...	...	11	2	24	25	49	

By order,

G. F. DE MONTMORENCY,
Personal Assistant to the Chief Commissioner.

IMPERIAL DEPARTMENT OF AGRICULTURE IN INDIA.

NOTIFICATIONS.

Pusa, the 21st February 1913.

No. 5362.—Babu Jatindra Nath Sen, First Assistant to the Imperial Agricultural Chemist, is granted privilege leave for twenty-seven days under Articles 246 and 260 of the Civil Service Regulations with effect from the 7th April, 1913, or any subsequent date from which he may avail himself of it.

No. 5363.—Babu Jatindra Nath Mukherjee, Second Assistant to the Imperial Agricultural Chemist is appointed to act as First Assistant to that officer *vice* Babu Jatindra Nath Sen on privilege leave.

No. 5364.—Mr. G. K. Lele, Third Assistant to the Imperial Agricultural Chemist is appointed to act as Second Assistant to that officer *vice* Babu Jatindra Nath Mukherji, appointed to act as First Assistant.

B. COVENTRY,
Agricultural Adviser to the Government of India, and Director, A. R. I., Pusa.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATIONS.

Calcutta, the 18th February 1913.

No. 4.—Mr. D. H. Hammonds, Assistant Engineer, is granted, under paragraph 654 of the State Railway Construction Code, 3 months' language leave, with effect from 1st March 1913 or such subsequent date as he may be permitted to avail himself of it.

No. 5.—Mr. A. M. Sims, Assistant Engineer, passed the Lower Standard examination in Hindustani held on the 3rd February 1913.

No. 6.—Mr. A. M. Sims, Assistant Engineer, passed the professional examination referred to in paragraphs 639—643, Chapter VII, State Railway Construction Code, held on the 6th February 1913.

C. A. R. BROWNE, Colonel,
Agent.

NORTH WESTERN RAILWAY.

NOTIFICATIONS.

Lahore, the 25th February 1913.

No. 6.—Mr. R. Hatt-Cook, Assistant Engineer, passed the Lower Standard Examination in Hindustani on 3rd July 1912.

No. 7.—Mr. A. E. B. Sullen, Executive Engineer, is granted, by His Majesty's Secretary of State for India, three months' extension of leave on medical certificate in continuation of the leave sanctioned in this office Notification No. 4, dated 27th January 1912.

No. 8.—Lieutenant L. Franstadt, R.E., Assistant Traffic Superintendent in class III, grade 2 of the Superior Revenue Establishment of State Railways, Traffic Department, is granted under Articles 233, 236, 250 (*b*), 260, 316 and 605, Civil Service Regulations, combined leave for six months, *viz.*, privilege leave due and special leave for the remaining period with effect from the 24th February 1913, or any subsequent date.

W. D. WAGHORN, Major, R.E.,
Officiating Agent, North Western Railway.

OUDH AND ROHILKHAND RAILWAY.

NOTIFICATION.

Lucknow, the 20th February 1913.

No. 3.—Mr. W. I. Cooke, Assistant Traffic Superintendent in class III, grade 3 of the Superior Revenue Establishment of State Railways, has been granted by His Majesty's Secretary of State for India a further extension of three months' leave on medical certificate in continuation of the three months' extension notified in this office Notification No. 25, dated 18th October 1912.

C. H. COWIE, Colonel,
Agent, Oudh and Rohilkhand Railway.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 74th Company, Royal Garrison Artillery, dated at Rawal Pindi, this 18th day of February 1913.

Number, Rank, and Name—25757, Gunner Cyril Cecil Clarke.
Age—21 years 8 months.
Height—6 feet.
Colour of—Complexion, fresh; hair, brown; eyes, blue.
Trade—House boy.
Date of enlistment—8th November 1906.
Place of enlistment—London.
Parish and County in which born—Colchester, Essex.
Date of desertion or absence—14th February 1913.
Place of desertion or absence—Rawal Pindi.
Marks—Scar left buttock, mole left eye.
On furlough.
Under 7 years' service.

L. C. LARMOUR, Lieut.,
Commanding 74th Company, Royal Garrison Artillery.

Report of a Deserter or Absentee without leave from the 1st Argyll and Sutherland Highlanders, dated at Dinapore, this 22nd day of February 1913.

Number, Rank and Name—10441, Private, William Ferguson.
Age—24 years 1 month.
Height—5 feet 6 inches.
Colour of—Complexion, fresh; hair, brown; eyes, blue.
Trade—Iron turner.
Date of enlistment—30th March 1907.
Place of enlistment—Stirling.
Parish and County in which born—Bonnybridge, Stirling.
Date of desertion or absence—12 midnight 20th February 1913.
Place of desertion or absence—Dinapore, Behar, India.
Under 6 years' service.

H. L. HENDERSON, Lieut.-Colonel,
1st Argyll and Sutherland Highlanders.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Sibi, the 24th February 1913.

No. 653-S.—In exercise of the powers conferred by Section 6 (*b*) of the British Baluchistan Civil Justice Regulation, 1896, as in force in the Agency Territories by virtue of the Foreign Department Notification No. 1603-I.B., dated the 28th July 1911, the Hon'ble the Agent to the Governor General in Baluchistan is pleased to direct that L. Lachman Dass, Senior Munsif of Quetta, shall exercise jurisdiction in original suits of value not exceeding one thousand rupees.

No. 654-S.—In exercise of the powers conferred by Section 94 (*1*) of the British Baluchistan Civil Justice Regulation, 1896, as in force in the Agency Territories by virtue of of the Foreign Department Notification No. 1603-I.B., dated the 28th July 1911, the Hon'ble the Agent to the Governor General in Baluchistan is pleased to confer upon L. Lachman Dass, Extra-Assistant Commissioner in charge of the Treasury at Quetta, the jurisdiction of a Judge of a Court of Small Causes in respect of suits not exceeding Rs. 500 (five hundred) in value, to be exercised within the local limits of the District and Tahsil of Quetta.

No. 655-S.—Under the provisions of Section 12 of the Code of Criminal Procedure, 1898, the Hon'ble the Agent to the Governor-General in Baluchistan is pleased to appoint L. Lachman Dass, Treasury Officer, Quetta, to be a Magistrate of the First Class within the local limits of the Municipality and Tahsil of Quetta, and under section 260 of the said Code to empower him to try in a summary way, all or any of the offences mentioned in that Section.

By order,

DENYS BRAY,
First Assistant.

POSTS AND TELEGRAPHS.

NOTIFICATIONS.

Calcutta, the 20th February 1913.

No. 434-Ap.—Mr. L. D'Sa, Superintendent of post offices, 4th grade, is granted an extension of privilege leave for nine days, with effect from the 23rd January 1913.

No. 439-Ap.—Mr. A. H. Sparling, Deputy Postmaster-General, 3rd grade, Madras, is granted privilege leave for 3 months combined with furlough for 6 months and 2 days, with effect from the 19th January 1913.

Mr. C. A. Stowell, Superintendent of post offices, 1st grade, and Personal Assistant to the Postmaster-General, Punjab and North-West Frontier, is appointed to officiate as Deputy Postmaster-General, 3rd grade, Madras, during the absence on combined leave of Mr. A. H. Sparling or until further orders.

2. This supersedes this office Notification No. 108-Ap., dated the 14th January 1913.

The 21st February 1913.

No. 459-Ap.—Mr. W. J. O'Grady, Deputy Postmaster-General, 2nd grade, Bengal, is granted privilege leave for fourteen days, with effect from the 17th February 1913 or from the date on which he may avail himself of it.

Babu Amulya Nath Roy, Superintendent of post offices, 3rd grade, and Personal Assistant to the Postmaster-General, Bengal, is appointed to hold charge of the current duties of the office of Deputy Postmaster-General, Bengal, in addition to his own, during the absence on privilege leave of Mr. W. J. O'Grady, or until further orders.

The 24th February 1913.

No. 469-Ap.—Mr. V. W. Coombes, 1st Assistant Postmaster, Madras, pay Rs. 300—400, is granted privilege leave for three weeks with effect from the 2nd February 1913.

The following officiating appointments are made during his absence on privilege leave or until further orders:—

Mr. E. W. Hawkins, 2nd Assistant Postmaster, Madras, to act as 1st Assistant Post master, Madras, from the 2nd to the 4th February 1913 inclusive;

Mr. M. Krishnaswamy Naidu, Manager, Dead Letter Office, Madras, to act as 1st Assistant Postmaster, Madras, from the 5th February 1913.

The 26th February 1913.

No. 501-Ap.—Babu Apurba Krishna Mukerji, Superintendent of Post Offices, 4th grade, and Personal Assistant to the Postmaster-General, Bengal, is granted leave on medical certificate for three months with effect from the 8th February 1913, in continuation of privilege leave for three months already sanctioned.

W. MAXWELL,
Offg. Director-General of Post and Telegraphs

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 25th February 1913.

No. 1059-T.—The following promotion in the Traffic Branch, Subordinate Establishment, is sanctioned for the period specified :—

Name.	Rank.		Nature of promotion.	Date of promotion.	
	From	To		From	To
Mr. W. J. Blackwell	Telegraph Master.	Deputy Superintendent, 2nd Class.	Officiating	5th February 1913.	4th August 1913.

W. MAXWELL,
Offg. Director-General of Posts and Telegraphs.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 20th February 1913.

No. 276.—Mr. H. Whitby Smith, C.I.E., Director, Persian Gulf Section, has been granted, by the Secretary of State for India, an extension of leave on medical certificate for three months, with effect from 11th March 1913.

N. V. RAGHAVAN,
Deputy Accountant-General,
Post Office and Telegraphs (Telegraph Branch).

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 8th TO 15th FEBRUARY 1913.

(In Lakhs of Standard Tolas.)

NAME OF MINTS.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.													COINAGE OF BRITISH DOLLARS.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
	RECEIPTS.				COINAGE.			BALANCE OF BULLION AND COIN.											
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	TOTAL.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	TOTAL.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	TOTAL.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	...	10	...	10	19	...	19	3	297	...	73	32	405	...	...	...	...	...	...
Bombay	52	...	...	52	32	...	32	1	510*	38†	42		598	...	...	...	...	...	...

* Includes 60 in gold.
† Exclusive of 55 of purchased silver brought on the Mint premises but not yet received.

HIS MAJESTY'S MINT;
Calcutta, the 20th February 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 16th TO 22nd FEBRUARY 1913.

(In Lakhs of Standard Tolas).

Name of Mints.	Coinage of British India Government Coins.													Coinage of British Dollars.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.											
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	12	11	...	23	15	...	15	5	297	12*	69	30	413	...	...	...	...	...	...
Bombay	21	1	...	22	23	...	23	2	510§	36†	42	7	597	...	...	...	...	...	...

* Exclusive of 70 of purchased silver brought on the Mint premises but not yet received.
† Exclusive of 35 of purchased silver brought on the Mint premises but not yet received.
§ Includes 60 in gold.

HIS MAJESTY'S MINT;
Calcutta, the 25th February 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 21st February 1913.

No. 23.—The services of Captain W. D. Bartley, I.S.M.D., Madras, are replaced at the disposal of the Director, Medical Services in India, with effect from the 12th September 1912.

This Office Notification No. 124, dated the 10th October 1912, is hereby cancelled.

The 25th February 1913.

No. 24.—The services of 3rd class Assistant Surgeon W. S. Martin, I.S.M.D., are replaced at the disposal of the Director, Medical Services in India, with effect from the 2nd November 1912.

No. 25.—The services of 1st class Assistant Surgeon R. H. W. Hart, I.S.M.D., are replaced at the disposal of the Director, Medical Services in India, with effect from the 3rd December 1912.

No. 26.—The services of 3rd grade Civil Assistant Surgeon Bisweswar Chakrabatti, of the Bengal Provincial Establishment are placed at the disposal of the Chief Commissioner and Superintendent, Port Blair, with effect from the afternoon of the 14th January 1913.

No. 27.—The services of 3rd class Assistant Surgeon R. Holmes, I.S.M.D., were replaced at the disposal of the Director, Medical Services in India, with effect from the 4th August 1912.

No. 28.—No. 1163, 2nd class Sub-Assistant Surgeon Abdul Karim, I.S.M.D., is granted two and a half months' privilege leave with effect from the 13th February 1913, or date from which he may avail himself of the same.

No. 29.—The services of 4th class Assistant Surgeon A. H. T. Claudius, I.S.M.D., are placed at the disposal of the Medical and Sanitary Adviser, Temporary Works, Imperial Delhi, with effect from the 11th December 1912.

No. 30.—No. 1180, 2nd Class Sub-Assistant Surgeon Ganga Singh, I.S.M.D., is granted 3 months' leave on medical certificate with effect from the 11th December 1912.

JAY GOULD, Major, I.M.S.,
for Director-General, Indian Medical Service.

The 27th February 1913.

No. 31.—The services of 2nd Class Military Assistant Surgeon E. G. A. Matthews, I.S.M.D., are placed at the disposal of the Government of the United Provinces for Civil Employment, with effect from the 14th February 1913.

No. 32.—No. 1070, 1st class Sub-Assistant Surgeon Kishan Singh, I.S.M.D., is deputed for employment in the Nyasaland Protectorate, with effect from the 29th January 1913.

No. 33.—2nd Class Senior Sub-Assistant Surgeon Barkat Ram, I.S.M.D., is appointed to the Body-Guard of His Excellency the Governor of Bengal, with effect from the 6th October 1912.

F. NORMAN WHITE, Captain, I.M.S.,
for Director General, Indian Medical Service.

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Revenue Report of the Canals in the North-West Frontier Province for the Triennial Period 1908-09 to 1910-11. Foolscap. Limp cover. 12a. or 1s. (2a.)

Report on the Sanitary Administration of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 5a. or 5d. (2a.)

Report on Vaccination in the North-West Frontier Province for 1911-12. Foolscap. Board. 8a. 0p. or eight and half pence (2a.)

Report on the External Land Trade of the North-West Frontier Province for the year 1911-12. Foolscap. Paper cover. Rs. 2-14 or 3s. 10d. (3a.)

Brief Note on Income Tax Operations in the North-West Frontier for the year 1911-12. Foolscap. Paper cover. 7a. or 7d. (1a.)

Report on the Civil Veterinary Department, North-West Frontier Province, for the year 1911-12. Foolscap. Paper cover. Rs. 1-12 or 1s. (2a.)

Records of Fort St. George Diary and Consultation Book of 1680-1681 (26th January 1680—10th January 1681). Foolscap. Board. Re. 1 or 1s. 6d. (4a.).

Annual Administration Report of the Public Works Department, North-West Frontier Province, for 1911-12. Re. 1 (2a.)

Annual Report of the Post Offices of India for the year 1911-12. Re. 1 (3a.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise and Civil Engineering—

Section IX, Railways, 5th Edition. Revised by F. G. Royal Dawson, 1908. Rs. 4-4.

Section V, Manual of Estimating, 7th Edition, 1908. (Reprint.) Rs. 3-12.

Thomason College Calendar for 1908. Rs. 5-2.

Examination question papers of the Thomason College Civil Engineer Class and Upper Subordinate Class Entrance Examination and the 4th grade P. W. Accounts Examination from 1905-1909 published by the Newul Kishore Press, Lucknow. Rs. 1-4.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. VI. Nos. 11-12 (Jatu Glossary) at Rs. 2.

Journal and Proceedings, Vol. VII. Nos. 1-8 at Rs. 2.

Memoirs, Vol. III, No. 1. Ramacarita by Sandhyakara Nandi, Edited by Mahamahopadhyaya Haraprasad Shastri at Rs. 2.

Memoirs, Vol. III, No. 2. An alchemical compilation of the thirteenth century A.D by Mr. H. E. Stapleton, B.A., at Re. 1.

Memoirs, Vol. III, No. 3. The Journal of Major James Rennell by Mr. T. H. D. LaTouche at Rs. 4.

Memoirs, Vol. III, No. 4. Lisu (Yawyin) tribes of the Burma-China Frontier by Messrs. A. Rose and Coggin Brown at Rs. 3.

Memoirs, Vol. IV, No. 1. Sanskrit Tibetan Vocabulary by Alexander Csoma de Koros. Edited by Dr. E. Denison Ross and Satis Chandra Vidyabhusana at Rs. 5.

BIBLIOTHECA INDICA.

Memoirs of Tahmasp. By Lieutenant-Colonel D. C. Phillott at Re. 1.

Kiranavali. Fasc 1-2 by M. M. Shib Nath Sarvabhauma at As. 10 each.

Tattacintamoni Diditi Vivrity, Vol. 1. Fasc. 2-5, by Kamikha Nath Tarkabagis at As. 10 each.

Tattacintamoni Diditi Vivrity, Vol. 2. Fasc. 1, by M. M. Jadunath Sarvabhauma at As. 10 each.

Tattacintamoni Diditi Prokas. Fasc. 3, 4, by Guru Charan Tarkadarsantirtha at As. 10 each.

[illegible]aya Vartika Tatpar[illegible]Parisudhi. Fasc. 1-2, by Vindeshwari Deebo and Lakhnan Shastri at As. 10 each.

Mugdhabodh Vayakarane. Fasc. 1-3, by Pandit Ajit Nath Nyayaratna and Siva Narain Siromani at As. 10 each.

Anuman Didhiti Prasarini. Fasc. 1-2, by Pandit Prasanna Kumar Tarkavidi at As. 10 each.

Avadhan Kalpalata, Vol. I. Fasc.[illegible]. Vol. Fasc. 9-10 by Sarat Chander Rai Bahadur at Re. 1 each.

Vidhan Parijat, Vol. 2. Fasc. 5, by Pandit Taraprasanna Vidyaratna at Rs. 1-4.

Faras Nama of Zabardast Khan by Lieutenant-Colonel D. C. Phillott at Re. 1.

Faras Nama of Hakimi Khan by Lieutenant-Colonel D. C. Phillott at Re. 1.

Tirthacintamoni. Fasc. 2, 3, by Kamal Krishna Smrititirtha at As. 10 each.

Surya siddhanta. Fasc. 2, by M. M. Sudhak Divede at Rs. 1 4a.

Amarkosh by M. M. Satis Chandra Vidyabhusana at Rs. 2.

Tantravartika. Fasc. 10 by M. M. Ganga Nath Jha.

Nirukta, Vol. I, by Pandit Hitabrata Samakhanta, at Rs. 1 4a.

Hidiqatu L. Hiqiqat by Major J. Stephenson, at Rs. 3 8a.

Marhamu L. Ilali L. Mudilu, Fasc. 2, by Dr. E. D. Ross, at Re. 1.

Akbar Nama, Vol. 3. Fasc. 1, by H. Beveridge at Rs. 1 4a.

Maasir-i-Rahimi, Fasc 2, by Maulabi M. Hidayet Husain, at Rs. 2.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review for August 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1.

Monthly Weather Review, September 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1912.

Monthly Weather Review, March to July 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1. per month.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. Re. 1.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one plate.) Quarto. Paper cover. 8a.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. 8a.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 18TH JANUARY 1913.

Records of the Geological Survey of India, Volume XLII, Part 4. By Director, Geological Survey of India. Re 1.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 1, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Notes Nos. 141365 and 141366 of the 3½ per cent. loan 1854-55 for Rs. 1,000 and Rs. 500 respectively originally standing in the name of Thos. Cook and Son, the proprietors by whom they were never endorsed to any other person, having been lost, stolen or destroyed, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the proprietors. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of Advertisers—THOS. COOK AND SON,
Residence—Calcutta.

Stolen.

The Government Promissory Note No. 170307 of the 3½ per cent. loan of 1865 for Rupees five hundred only originally standing in the name of the Bank of Bengal and last endorsed to Chotabhai Rughnathji Desai, the proprietor by whom it was never endorsed to any other person having been stolen, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Soni Falia,
Bhunsali Falia,
Surat, the 30th January 1913.

CHOTABHAI RUGHNATHJI DESAI.

Lost or Stolen.

The upper half of Government Promissory Note No. 134967 of the 3½ per cent. loan of 1854-55 for Rupees 15,000, originally standing in the name of Lakshmi Bhagavathi, by whom it was never endorsed to any other person, having been lost, stolen, or destroyed, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Calcutta, and that application is about to be made for the issue of a duplicate in favour of the undersigned. The public are cautioned against purchasing or otherwise dealing with the abovenamed security.

M. F. GAUNTLETT,
Comptroller General.

Lost.

The Government Promissory Note No. 000089 of the 3 per cent. of 1896-97 for Rs. 800 originally standing in the name of the Bank of Bengal, and last endorsed to Sarada Charan Mukerjee, Administrator to the estate of Sarat Chandra Mukerjee, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

HIMANGSU SEKHAR MUKERJEE,

Administrator de bonis non to the estate of—SARAT CHANDRA MUKERJEE,

38 B, Newgipukur Lane, Calcutta.

Lost.

The Government Promissory Note No. 117981 of the 3½ per cent. loan of 1842-43 for Rs. 500, originally standing in the name of Jagadis Chukerbutty, the proprietor by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

JAGADIS CHUKERBUTTY,

P. O. Dagmaru,

District Bhagalpur.

Lost.

The Government Promissory Note No. 127354 of the 3½ per cent. loan of 1865 for Rs. 100 originally standing in the name of the Bank of Bengal, and last endorsed to Khiroda Sundari Sen, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—KHIRODA SUNDARI SEN,

Residence—No. 3, Kumartully Street, Calcutta.

Lost.

The Government Promissory Note No. 026733 of the 3½ per cent. loan of 1900-01 for Rupees five hundred originally standing in the name of the Bank of Bengal and last endorsed to Shusila Bala Debi, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—SYAMRATAN CHATTERJEE.

Residence—No. 11, Chaulpatty Road, Bhowanipur.

Lost.

The undermentioned Interest Warrant issued in my name No. 237890, dated 7th November 1912 of the 3½ per cent. Loans of 1865 for Rs. 489-2-10 only. The payment of the Warrant has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicate of the Warrant is about to be made to that Office.

Name of Proprietor—ANNAPURNA KUWAR,

(Attorney Jai Krishna Prasad.)

Address—C/o Babu Jai Krishna Prasad, Naib Tahsildar, Bansgaon,
Gorakhpur.

Estate Revd. A. H. Prichard deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Revd. Albert Hermann Prichard who died at 52, Endwell Road, Brockley, Kent, on 19th May 1912, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 1st April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,

Administrator to Estate,
Revd. A. H. Prichard deceased

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 1, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 27th February 1913, and is hereby promulgated for general information:—

ACT. No. I OF 1913.

An Act to amend the Indian Extradition Act, 1903.

WHEREAS it is expedient to amend the Indian Extradition Act, 1903; It is hereby enacted as follows:— (XV of 1903.)

Short title.

1. This Act may be called the Indian Extradition (Amendment) Act, 1913.

Amendment of section 7, Act XV, 1903.

2. (*1*) In sub-section (*1*) of section 7 of the Indian Extradition Act, 1903, after the words "such person is believed to be," the words "or if such person is believed to be in any Presidency-town to the Chief Presidency Magistrate of such town" shall be inserted. (XV of 1903.)

(*2*) In sub-section (*2*) of the same section after the words "accused person when arrested shall" the words "be produced before the District Magistrate or Chief Presidency Magistrate, as the case may be, who shall record any statement made by him; such accused person shall then" shall be inserted.

(*3*) In sub-section (*3*) of the same section after the words "District Magistrate", the words "or Chief Presidency Magistrate" shall be inserted.

Addition of new section after section 8, Act XV, 1903.

3. After section 8 of the said Act the following section shall be inserted, namely:—

Power to report case for orders of Local Government.

"8A. Notwithstanding anything contained in section 7, sub-section (*2*) or in section 8, when an accused person arrested in accordance with the provisions of section 7 is produced before the District Magistrate or Chief Presidency Magistrate, as the case may be, and the statement (if any) of such accused person has been recorded, such Magistrate may, if he thinks fit, before proceeding further report the case to the Local Government and, pending the receipt of orders on such report, may detain such accused person in custody or release him on his executing a bond with sufficient sureties for his attendance when required."

W. H. VINCENT,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 27th February, 1913, and is hereby promulgated for general information:—

ACT NO. II OF 1913.

THE OFFICIAL TRUSTEES ACT, 1913.

CONTENTS.

PART I.

PRELIMINARY.

SECTIONS.

PART II.

THE OFFICE OF OFFICIAL TRUSTEE.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF OFFICIAL TRUSTEE.

PART IV.

FEES.

PART V.

AUDIT.

PART VI.

MISCELLANEOUS.

An Act to consolidate and amend the Law constituting the office of Official Trustee.

WHEREAS it is expedient to consolidate and amend the law constituting the office of the Official Trustee; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title, extent and commencement.

1. (*1*) This Act may be called the Official Trustees Act, 1913.

(*2*) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas, and applies also to all British and Indian subjects of His Majesty in the territories of Native States in India.

(*3*) It shall come into force on such date as the Governor General in Council, by notification in the Gazette of India, may direct.

Interpretation clause.

2. In this Act unless there is anything repugnant in the subject or context,—

(*1*) "Government" means the Governor General in Council, so far as the Act relates to the Presidency of Bengal, and the Local Governments of Madras and Bombay, respectively, so far as the Act relates to those Presidencies:

(*2*) "High Court" means His Majesty's High Courts of Judicature at Fort William in Bengal, Madras and Bombay, respectively, in the exercise of their original civil jurisdiction.

(*3*) "Official Gazette" means, in the case of the Presidency of Bengal, the Gazette of India, in the case of the Presidency of Madras, the Fort St. George Gazette, and in the case of the Presidency of Bombay, the Bombay Government Gazette:

(*4*) "Prescribed" means prescribed by rules under this Act:

(*5*) (*a*) "Presidency of Bengal" includes the territories for the time being under the government of the Governor of Fort William in Bengal in Council, the United Provinces of Agra and Oudh, the Provinces of the Punjab, Burma, Bihar and Orissa, the Central Provinces, Assam, the North-West Frontier Province, the Province of Delhi, Ajmer and Merwara, the Andaman and Nicobar Islands, and such of the territories of any Native State as the Governor General in Council may by notification in the Gazette of India direct,

(*b*) "Presidency of Bombay" includes the territories for the time being under the government of the Governor of Bombay in Council, the Province of British Baluchistan, and such of the territories of any Native State as the Governor General in Council may by notification in the Gazette of India direct,

(*c*) "Presidency of Madras" includes the territories for the time being under the government of the Governor of Fort St. George in Council, the Province of Coorg, and such of the territories of any Native State as the Governor General in Council may by notification in the Gazette of India direct.

(*6*) "Presidency" means any of the Presidencies mentioned in clause (*5*).

Extent of jurisdiction of High Courts.

3. For the purposes of this Act the High Court at a Presidency-town shall have jurisdiction throughout the Presidency.

PART II.

THE OFFICE OF OFFICIAL TRUSTEE.

Official Trustees.

4. (*1*) In each of the Presidencies of Bengal, Madras and Bombay, the Government shall appoint an Official Trustee.

(*2*) No person shall be appointed to the office of Official Trustee of any of the said Presidencies who is not—

(*a*) a Barrister; or

(*b*) an Advocate, Attorney or Vakil enrolled by a High Court; or

(*c*) a person holding the office of Deputy Administrator General at the commencement of this Act.

(*3*) The said Official Trustees shall be called respectively, the Official Trustee of Bengal, the Official Trustee of Madras and the Official Trustee of Bombay.

Appointment and powers of Deputy Official Trustee.

5. The Government may appoint a Deputy or Deputies to assist the Official Trustee; and any Deputy so appointed shall, subject to the control of the Government and the general or special orders of the Official Trustee, be competent to discharge any of the duties and exercise any of the powers of the Official Trustee, and when discharging such duties or exercising such powers shall have the same privileges and be subject to the same liabilities as the Official Trustee.

Official Trustee to be corporation sole, to have perpetual succession and official seal, and to sue and be sued in his corporate name.

6. The Official Trustee shall be a corporation sole by the name of the Official Trustee of the Presidency for which he is appointed and, as such Official Trustee, shall have perpetual succession and an official seal, and may sue and be sued in his corporate name.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF OFFICIAL TRUSTEE.

General powers and duties of Official Trustee.

7. (*1*) Subject to, and in accordance with, the provisions of this Act and the rules made thereunder, the Official Trustee may, if he thinks fit,—

(*a*) act as an ordinary trustee;

(*b*) be appointed trustee by a Court of competent jurisdiction.

(2) Save as hereinafter expressly provided, the Official Trustee shall have the same powers, duties and liabilities and be entitled to the same rights and privileges and be subject to the same control and orders of the Court as any other trustee acting in the same capacity.

(3) The Official Trustee may decline, either absolutely or except on such conditions as he may impose, to accept any trust.

(4) The Official Trustee shall not accept any trust under any composition or scheme of arrangement for the benefit of creditors, nor of any estate known or believed by him to be insolvent.

(5) The Official Trustee shall not, save as provided by any rules made under this Act, accept any trust for a religious purpose or any trust which involves the management or carrying on of any business.

(6) The Official Trustee shall not administer the estate of a deceased person, unless he is expressly appointed sole executor of, and sole trustee under, the will of such person.

(7) The Official Trustee shall always be sole trustee, and it shall not be lawful to appoint the Official Trustee to be trustee along with any other person.

Official Trustee may with consent be appointed trustee of settlement by grantor.

8. (1) Any person intending to create a trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act may by the instrument creating the trust and with the consent of the Official Trustee, appoint him by that name or any other sufficient description to be the trustee of the property subject to such trust:

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

(2) Upon such appointment the property subject to the trust shall vest in such Official Trustee, and shall be held by him upon the trusts declared in such instrument.

Appointment of Official Trustee as trustee by will.

9. When the Official Trustee has by that name or any other sufficient description been appointed trustee under any will, the executor of the will of such testator or the administrator of his estate shall, after obtaining probate or letters of administration, notify in the prescribed manner the contents of such will to such Official Trustee; and, if such Official Trustee consents to accept the trust, then upon the execution by such executor or administrator of an instrument in writing transferring the property subject to the trust to the Official Trustee, such property shall vest in such Official Trustee, and shall be held by him upon the trusts expressed in the said will:

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

Power of High Court to appoint Official Trustee to be trustee of property.

10. (1) If any property is subject to a trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act, and there is no trustee within the local limits of the ordinary or extraordinary original civil jurisdiction of the High Court willing or capable to act in the trust, the High Court may on application make an order for the appointment of the Official Trustee by that name with his consent to be the trustee of such property.

(2) Upon such order such property shall vest in the Official Trustee and shall be held by him upon the same trusts as the same was held previously to such order, and the previous trustee or trustees (if any) shall be exempt from liability as trustees of such property save in respect of acts done before the date of such order.

(3) Nothing in this section shall be deemed to affect the provisions of the Trustees' and Mortgagees' Powers Act, 1866, or the Indian Trusts Act, 1882.

XXVIII of 1866. II of 1882.

Power of private trustees to appoint Official Trustee to be trustee of property.

11. (1) If any property is subject to a trust other than a trust which the Official Trustee is prohibited from accepting under the provisions of this Act, and all the trustees or the surviving or continuing trustee or trustees and all persons beneficially interested in the trust are desirous that the Official Trustee shall be appointed in the room of such trustee or trustees, it shall be lawful for such trustee or trustees, by an instrument in writing to appoint the Official Trustee by that name or any other sufficient description with his consent to be the trustee of such property:

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by him.

(2) Upon such appointment such property shall vest in the Official Trustee and shall be held by him upon the same trusts as the same was held previously to such appointment, and the previous trustee or trustees shall be exempt from all liability as trustees of such property save in respect of acts done before the date of such appointment.

Executor or administrator may pay to Official Trustee legacy, share, etc., of infant or lunatic.

12. (1) If any infant or lunatic is entitled to any gift, legacy or share of the assets of a deceased person, it shall be lawful for the person by whom such gift is made, or executor or administrator by whom such legacy or share is payable or transferable, or any trustee of such gift, legacy or share, to transfer the same by an instrument in writing to the Official Trustee by that name or any other sufficient description with his consent:

Provided that the consent of the Official Trustee shall be recited in the said instrument and that such instrument shall be duly executed by the Official Trustee.

(2) Any money or property transferred to the Official Trustee under this section shall vest in him and shall be subject to the same provisions as are contained in this Act as to other property vested in such Official Trustee.

Official Trustee not to be required to give bond or security.

13. (1) No Official Trustee shall be required by any Court to enter into any bond or security on his appointment in any capacity under this Act.

(2) No Official Trustee or Deputy Official Trustee shall be required to verify otherwise than by his signature any petition presented by him under the provisions of this Act, and if the facts stated in any such petition are not within the Official Trustee's personal knowledge, the petition may be verified and subscribed by any person competent to make the verification.

14. The entry of the Official Trustee by that name in the books of a company shall not constitute notice of a trust; and a company shall not be entitled to object to enter the name of the Official Trustee on its register by reason only that the Official Trustee is a corporation; and, in dealing with property, the fact that the person dealt with is the Official Trustee shall not of itself constitute notice of a trust.

Entry of Official Trustee not to constitute notice of a trust.

15. (*1*) The revenues of the Government of India shall be liable to make good all sums required to discharge any liability which the Official Trustee, if he were a private trustee, would be personally liable to discharge, except when the liability is one to which neither the Official Trustee nor any of his officers has in any way contributed or which neither he nor any of his officers could by the exercise of reasonable diligence have averted, and in either of those cases the Official Trustee shall not, nor shall the revenues of the Government of India, be subject to any liability.

Liability of Government.

(*2*) Nothing in sub-section (*1*) shall be deemed to render the revenues of the Government of India or any Official Trustee appointed under this Act liable for anything done by or under the authority of any Official Trustee before the commencement of this Act.

V of 1908.

16. Nothing in section 80 of the Code of Civil Procedure, 1908, shall apply to any suit against the Official Trustee in which no relief is claimed against him personally.

Notice of suit not required in certain cases.

PART IV.

FEES.

17. (*1*) There shall be charged in respect of the duties of the Official Trustee such fees, whether by way of percentage or otherwise, as the Government may prescribe:

Fees.

Provided that in the case of a trust accepted by the Official Trustee before the commencement of this Act the fees prescribed under this section shall not exceed the fees leviable in respect of such trust under the Official Trustees Act, 1864, as subsequently amended.

XVII of 1864.

(*2*) The fees under this section may be at different rates for different properties or classes of properties or for different duties, and shall, so far as may be, be arranged so as to produce an amount sufficient to discharge the salaries and all other expenses incidental to the working of this Act (including such sum as Government may determine to be required to insure the revenues of the Government of India against loss under this Act.)

18. (*1*) All expenses which might be retained or paid out of the trust fund, if the Official Trustee were a private trustee, shall be so retained or paid, and any fees leviable under this Act shall be retained or paid in like manner as and in addition to such expenses.

Disposal of fees.

(*2*) The Official Trustee shall transfer and pay to such authority and in such manner and at such times as the Government may prescribe, all fees received by him under this Act, and the same shall be carried to the account and credit of the Government of India.

PART V.

AUDIT.

19. (*1*) The accounts of the Official Trustee shall be audited at least once annually and at any other time if the Government so direct by the prescribed person and in the prescribed manner.

Auditors to be appointed to examine Official Trustee's accounts, etc., and to report to Government.

(*2*) The auditor shall examine such accounts, and shall forward to Government a statement thereof in the prescribed form, together with a report thereon and a certificate signed by him showing—

(*a*) whether the accounts contain a full and true account of everything which ought to be contained therein, and

(*b*) whether the books, which by any rules made under this Act are directed to be kept by the Official Trustee, have been duly and regularly kept, and

(*c*) whether the trust funds and securities have been duly kept and invested and deposited in the manner prescribed by this Act or any rules made thereunder;

or (as the case may be) that such accounts are deficient, or that the Official Trustee has failed to comply with this Act or the rules made thereunder, in such respects as may be specified in such certificate.

20. (*1*) Every auditor shall have the powers of a Civil Court under the Code of Civil Procedure, 1908,

Auditor's power to summon witnesses and to call for documents.

V of 1908.

(*a*) to summon any person whose presence he may think necessary to attend him from time to time, and

(*b*) to examine any person, on oath to be by him administered, and

(*c*) to issue a commission for the examination on interrogatories or otherwise of any person, and

(*d*) to summon any person to produce any document or thing, the production of which appears to be necessary for the purposes of such audit or examination.

(*2*) Any person who, when summoned, refuses, or without reasonable cause neglects to attend or to produce any document or thing or attends and refuses to be sworn, or to be examined, shall be deemed to have committed an offence within the meaning of, and punishable under, section 188 of the Indian Penal Code, and the auditor shall report every case of such refusal or neglect to Government.

XLV of 1860.

21. The cost of and incidental to every such audit and examination shall be determined in accordance with rules made by the Government and shall be defrayed in the prescribed manner.

Costs of audit, etc., how paid.

22. Every beneficiary under a trust which is being administered by the Official Trustee shall, subject to such conditions and restrictions as may be prescribed, be entitled, at all reasonable times, to inspect the accounts of such trust, and the report and certificate of the auditor and, on payment of the prescribed fee, to be furnished with copies thereof or extracts therefrom and nothing in the Indian Trusts Act, 1882, shall affect the provisions of this section.

Right of beneficiary to inspection and copies of accounts.

II of 1882.

PART VI.

MISCELLANEOUS.

23. When any moneys payable to a beneficiary under a trust have been in the hands of any Official Trustee for a period of twelve years or upwards whether before or after the commencement of this Act in consequence of the Official Trustee having been unable to trace the person entitled to receive the same, such moneys shall be transferred in the prescribed manner to the account and credit of the Government of India:

Transfer to Government of accumulations in the hands of Official Trustee.

Provided that no such moneys shall be so transferred if any suit or proceeding is pending in respect thereof in any Court.

24. (*1*) If any claim is made to any moneys so transferred and such claim is established to the satisfaction of the prescribed authority, the Government of India shall pay to the claimant the amount in respect of which the claim is established.

Mode of proceeding by claimant to recover money so transferred.

(*2*) If such claim is not established to the satisfaction of the prescribed authority, the claimant may, without prejudice to his right to take any other proceedings for the recovery of such moneys, apply by petition to the High Court against the Secretary of State for India in Council, and, after taking such evidence as it thinks fit, such Court shall make such order on the petition in regard to the payment of such moneys as it thinks fit, and such order shall be binding on all parties to the proceedings.

(*3*) The Court may further direct by whom all or any part of the costs of such proceedings shall be paid.

25. The High Court may make such orders as it thinks fit respecting any trust property vested in the Official Trustee, or the interest or produce thereof.

Power of High Court to make orders in respect of property vested in Official Trustee.

26. Any order under this Act may be made, on the application of any person beneficially interested in any trust property or of any trustee thereof.

Who may apply for order under Act.

27. Any order made by a High Court under this Act shall have the same effect as a decree.

Order of Court to have effect of a decree.

28. The Official Trustee may, in addition to and not in derogation of any other powers of expenditure lawfully exerciseable by him, incur expenditure—

General powers of administration.

(*a*) on such acts as may be necessary for the proper care and management of any property belonging to any trust administered by him; and

(*b*) with the sanction of the High Court on such religious, charitable and other objects and on such improvements as may be reasonable and proper in the case of such property.

29. (*1*) Nothing in this Act shall be deemed to prevent the transfer by the Official Trustee of any property vested in him to—

Transfer of trust property by Official Trustee to original trustee or any other trustee.

(*a*) the original trustee (if any); or

(*b*) any other lawfully appointed trustee; or

(*c*) any other person if the Court so directs.

(*2*) Upon such transfer such property shall vest in such trustee, and shall be held by him upon the same trusts as those upon which it was held prior to such transfer, and the Official Trustee shall be exempt from all liability as trustee of such property except in respect of acts done before such transfer:

Provided that, in the case of any transfer under this section, the Official Trustee shall be entitled to retain out of the property any fees leviable in accordance with the provisions of this Act.

30. (*1*) The Government shall make rules for carrying into effect the objects of this Act and for regulating the proceedings of the Official Trustee in the discharge of his duties.

Rules.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the accounts to be kept by the Official Trustee and the audit and inspection thereof;

(*b*) the safe custody, and deposit of the funds and securities which come into the hands of the Official Trustee;

(*c*) the remittance of sums of money in the hands of the Official Trustee in cases in which such remittances are required;

(*d*) the statements, schedules and other documents to be submitted by the Official Trustee to Government or to any other authority and the publication of such statements, schedules or other documents;

(*e*) the realization of the cost of preparing any such statements, schedules or other documents;

(*f*) subject to the provisions of this Act, the fees to be paid thereunder and the collection and accounting for any fees so fixed;

(*g*) the manner in which and the person by whom the costs of and incidental to any audit under the provisions of this Act are to be determined and defrayed;

(*h*) the manner in which summonses issued under the provisions of section 20 are to be served and the payment of the expenses of any persons summoned or examined under the provisions of this Act and of any expenditure incidental to such examination;

(*i*) the acceptance by the Official Trustee of trusts for religious purposes and trusts which involve the management or carrying on of business; and

(*j*) any matter in this Act directed to be prescribed.

(*3*) Rules made under the provisions of this section shall be published in the official Gazette, and shall thereupon have effect as if enacted in this Act.

31. (*1*) Notwithstanding anything in the foregoing provisions of this Act, the Governor General in Council may, by notification in the Gazette of India,—

Division of Presidency into Provinces.

(*a*) remove any of the territories included in the Presidency of Bengal from such Presidency and constitute the same

into provinces for the purposes of this Act;

(b) direct that for the purposes of this Act any of the territories of any Native State in India shall be included in any Province so constituted; and

(c) appoint any person qualified in accordance with the provisions of sub-section (2) of section 4, or who holds office under Government to be an Official Trustee for any such Province, to be called the Official Trustee of the Province,

and subject to the provisions of this section the following consequences shall thereupon ensue, namely:—

(i) the Official Trustee of a Province shall by that name have the like rights, powers, privileges and liabilities, and perform the like duties in the Province as the Official Trustee of the Presidency within which such territories were included had and performed as Official Trustee therein, and shall be deemed to be his successor in office:

(ii) the powers and duties of the Government under this Act shall, as regards the Province, be exercised and discharged by the Governor General in Council, or by such Local Government as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf; and the Gazette of the Government exercising and discharging such powers and duties shall be the official Gazette of the Province for the purposes of this Act:

(iii) the powers and duties assigned by the foregoing provisions of this Act to the High Court shall be exercised and discharged in respect of such Province by such Court as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf:

(iv) in the foregoing provisions of this Act, the word "Presidency" shall be deemed to include a province; and

(v) generally, the provisions of the foregoing sections with respect to the High Court and the provisions of this Act and of any other enactment for the time being in force with respect to the Official Trustee of a Presidency shall, in relation to a Province, be construed so far as may be to apply to the Court and the Official Trustee respectively appointed for the Province under this section.

(2) Any proceeding which was commenced before the publication of the notification constituting the province and to or in which the Official Trustee of any Presidency within which any territories constituted into a Province are situate was a party or was otherwise concerned shall be continued as if the notification had not been published.

(3) If by reason of the constitution of provinces for the purposes of this Act it appears to the Governor General in Council that any property vested in the Official Trustee of any Presidency should be vested in the Official Trustee of a Province, he may direct that the property shall be so vested, and thereupon it shall vest in the Official Trustee of the Province as fully and effectually for the purposes of this Act as if it had originally been vested in him under this Act.

(4) If in accordance with the provisions of this section territories have been removed from the Presidency of Bengal and constituted a Province for the purposes of this Act, the Governor General in Council may, by notification in the Gazette of India, direct that as regards the Presidency of Bengal excluding the territories so removed the powers and duties of the Government under the Act shall be exercised and discharged by the Local Government of Bengal, and that the official Gazette shall be the Calcutta Gazette.

(5) Upon the rescission of a notification constituting a Province under sub-section (1), the territories comprised therein shall again form part of the Presidency within which they were originally included, the office of Official Trustee for the Province shall determine and all properties vested in and all proceedings by or against such Official Trustee pending at the date of the rescission shall vest in and be carried on by or against such Official Trustee or Official Trustees as the Governor General in Council may direct.

Saving of provisions of Indian Registration Act, 1908.

32. Nothing contained in this Act shall be deemed to affect the provisions of the Indian Registration Act, 1908. XVI of 1908.

Repeals.

33. The enactments specified in the Schedule are hereby repealed to the extent specified in the fourth column thereof:

Provided that any property subject to a trust by or in pursuance of any such enactment vested in any Official Trustee at the commencement of this Act shall be deemed to be vested in the Official Trustee under this Act to be held by him upon the same trusts as those upon which such property was held before such commencement.

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 33.)

Year.	No.	Short title.	Extent of repeal.
1864 ...	XVII	The Official Trustees Act, 1864.	So much as has not already been repealed.
1890 ...	II	The Probate and Administration Act, 1890.	So much of the title and preamble as relates to the Official Trustees Act, 1864, and sections 1 to 8.
1902 ...	V	The Administrators General and Official Trustees Act, 1902.	So far as it refers to the office of Official Trustee, or Deputy Official Trustee.

W. H. VINCENT,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 27th February 1913, and is hereby promulgated for general information :—

ACT No. III OF 1913.

THE ADMINISTRATOR GENERAL'S ACT, 1913.

CONTENTS.

PART I.

PRELIMINARY.

PART II.

THE OFFICE OF ADMINISTRATOR GENERAL.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF THE ADMINISTRATOR GENERAL.

(a) Grants of letters of administration and probate.

(b) Estates of Persons subject to the Army Act.

(c) Revocation of Grants.

An Act to consolidate and amend the law relating to the office and duties of Administrator General.

WHEREAS it is expedient to consolidate and amend the law relating to the office and duties of Administrator General; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title, extent and commencement.

1. (*1*) This Act may be called the Administrator General's Act, 1913.

(*2*) It extends to the whole of British India, including the Sonthal Parganas and British Baluchistan, and applies also to all British and Indian subjects of His Majesty in the territories of Native States in India.

(*3*) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, direct.

Interpretation clause.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*1*) "assets" means all the property, moveable and immoveable, of a deceased person, which is chargeable with, and applicable to, the payment of his debts and legacies, or available for distribution among his heirs and next-of-kin:

(*2*) "exempted person" means an Indian Christian, a Hindu, Muhammadan, Parsi or Buddhist, or a person exempted under section 332 of the Indian Succession Act, 1865, from the operation of that Act:

(*3*) "Government" means the Governor General in Council, so far as the Act relates to the Presidency of Bengal and the Local Governments of Madras and Bombay respectively, so far as the Act relates to those Presidencies:

(*4*) "Indian Christian" means a Native of India who is or in good faith claims to be of unmixed Asiatic descent, and who professes any form of the Christian religion:

(*5*) "Letters of Administration" includes any letters of administration, whether general or with a copy of the will annexed, or limited in time or otherwise:

(*6*) "next-of-kin" includes a widower or widow of a deceased person, or any other person who by law would be entitled to letters of administration in preference to a creditor or legatee of the deceased:

(*7*) "Official Gazette" means, in the case of the Presidency of Bengal, the Gazette of India, and in the cases of the Presidencies of Madras and Bombay, the Fort St. George and Bombay Government Gazettes, respectively:

(*8*) "Prescribed" means prescribed by rules under this Act:

(*9*) (*a*) "Presidency of Bengal" includes the territories for the time being under the government of the Governor of Fort William in Bengal in Council, the United Provinces of Agra and Oudh, the provinces of the Punjab, Burma, Bihar and Orissa, the Central Provinces, Assam, the North-West Frontier Province, the province of Delhi, Ajmer and Merwara, the Andaman and Nicobar Islands, and such of the territories of Native States aforesaid as the Governor General in Council may, by notification in the Gazette of India, direct:

(*b*) "Presidency of Bombay" includes the territories for the time being under the government of the Governor of Bombay in Council, the Province of British Baluchistan, and such of the territories of Native States aforesaid as the Governor General in Council may, by notification in the Gazette of India, direct:

(*c*) "Presidency of Madras" includes the territories for the time being under the government of the Governor of Fort St. George in Council, the province of Coorg, and such of the territories of Native States aforesaid as the Governor General in Council may, by notification in the Gazette of India, direct.

(*10*) "Presidency" means any of the Presidencies mentioned in clause (*9*).

PART II.

THE OFFICE OF ADMINISTRATOR GENERAL.

Appointment and designation of the Administrators General in the three Presidencies.

3. (*1*) In each of the Presidencies of Bengal, Madras and Bombay, the Government shall appoint an Administrator General.

(*2*) No person shall be appointed to the office of Administrator General of any of the said Presidencies who is not—

(*a*) a Barrister; or
(*b*) an Advocate, Attorney or Vakil enrolled by a High Court; or
(*c*) a person holding the office of Deputy Administrator General at the commencement of this Act.

(*3*) The said Administrators General shall be called respectively the Administrator General of Bengal, the Administrator General of Madras, and the Administrator General of Bombay.

Appointment and powers of Deputy Administrators General.

4. The Government may appoint a Deputy or Deputies to assist the Administrator General; and any Deputy so appointed shall, subject to the control of the Government and the general or special orders of the Administrator General, be competent to discharge any of the duties and to exercise any of the powers of the Administrator General, and when discharging such duties or exercising such powers shall have the same privileges and

be subject to the same liabilities as the Administrator General.

Administrator General to be a corporation sole, to have perpetual succession and official seal, and to sue and be sued in his corporate name.

5. The Administrator General shall be a corporation sole by the name of the Administrator General of the Presidency for which he is appointed and, as such Administrator General, shall have perpetual succession and an official seal, and may sue and be sued in his corporate name.

PART III.

RIGHTS, POWERS, DUTIES AND LIABILITIES OF THE ADMINISTRATOR GENERAL.

(a) *Grants of Letters of Administration and Probate.*

As regards Administrator General, High Court at Presidency-town to be deemed a Court of competent jurisdiction for the purpose of granting probate or letters of administration.

6. So far as regards the Administrator General of any Presidency, the High Court at the Presidency-town shall be deemed to be a Court of competent jurisdiction for the purpose of granting probate or letters of administration under any law for the time being in force wheresoever within the Presidency the estate to be administered is situate.

Administrator General entitled to letters of administration, unless granted to next-of-kin.

7. Any letters of administration, which are granted after the commencement of this Act by the High Court at any Presidency-town, shall be granted to the Administrator General of the Presidency, unless they are granted to the next-of-kin of the deceased.

Administrator General entitled to letters of administration in preference to creditor, non-universal legatee or friend.

8. The Administrator General of the Presidency shall be deemed by all the Courts in the Presidency to have a right to letters of administration other than letters *pendente lite* in preference to that of—

(*a*) a creditor ; or

(*b*) a legatee other than an universal legatee ; or

(*c*) a friend of the deceased.

When Administrator General is to administer estates of persons other than exempted persons.

9. If any person, not being an exempted person, has died leaving within any Presidency assets exceeding the value of one thousand rupees,

and if no person to whom any Court would have jurisdiction to commit administration of such assets has, within one month after his death, applied in such Presidency for probate of his will, or for letters of administration of his estate,

the Administrator General of the Presidency in which such assets are shall, subject to any rules made by the Government, within a reasonable time after he has had notice of the death of such person, and of his having left such assets, take such proceedings as may be necessary to obtain from the High Court at the Presidency-town letters of administration of the estate of such person.

Power to direct Administrator General to apply for administration.

10. Whenever any person has died leaving assets within the local limits of the ordinary original civil jurisdiction of the High Court at a Presidency-town, the Court, on being satisfied that danger is to be apprehended of misappropriation, deterioration or waste of such assets unless letters of administration of the estate of such person are granted, may upon the application of the Administrator General or of any person interested in such assets or in the due administration thereof, make an order, upon such terms as to indemnifying the Administrator General against costs and other expenses as the Court thinks fit, directing the Administrator General to apply for letters of administration of the estate of such person :

Provided that, in the case of an application being made under this section for letters of administration of the estate of an exempted person, the Court may refuse to grant letters of administration, if it is satisfied that such grant is unnecessary for the protection of the assets; and in such case the Court shall make such order as to the costs of the application as it thinks fit.

Power to direct Administrator General to collect and hold assets until right of succession or administration is determined.

11. (*1*) Whenever any person has died leaving assets within the local limits of the ordinary original civil jurisdiction of any of the said High Courts,

and such Court is satisfied that there is no person immediately available, who is legally entitled to the succession to such assets, or that danger is to be apprehended of misappropriation, deterioration or waste of such assets, before it can be determined who may be legally entitled to the succession thereto, or whether the Administrator General is entitled to letters of administration of the estate of such deceased person,

the Court may, upon the application of the Administrator General or of any person interested in such assets, or in the due administration thereof, forthwith direct the Administrator General to collect and take possession of such assets, and to hold, deposit, realize, sell or invest the same according to the directions of the Court, and in default of any such directions according to the provisions of this Act so far as the same are applicable to such assets.

(*2*) Any order of the Court made under the provisions of this section shall entitle the Administrator General,

(*a*) to maintain any suit or proceeding for the recovery of such assets, and

(*b*) if he thinks fit, to apply for letters of administration of the estate of such deceased person, and

(*c*) to retain out of the assets of the estate any fees chargeable under rules made under this Act, and to reimburse himself for all payments made by him in respect of such assets which a private administrator might lawfully have made,

12. If, in the course of proceedings to obtain letters of administration under the provisions of section 9, section 10, or section 11, any person appears and establishes his claim—

Grant of probate or letters of administration to person appearing in the course of proceedings taken by Administrator General under sections 9, 10 and 11.

(*a*) to probate of the will of the deceased ; or

(*b*) to letters of administration as next-of-kin of the deceased, and gives such security as may be required of him by law,

the Court shall grant probate of the will or letters of administration accordingly, and shall award to the Administrator General the costs of any proceedings taken by him, under those sections to be paid out of the estate as part of the testamentary or intestate expenses thereof.

13. If, in the course of proceedings to obtain letters of administration under the provisions of section 9, section 10 or section 11, no person appears and establishes his claim to probate of a will, or to a grant of letters of administration as next-of-kin of the deceased, within such period as to the Court seems reasonable,

Grant of administration to Administrator General in certain cases.

or if a person who has established his claim to a grant of letters of administration as next-of-kin of the deceased fails to give such security as may be required of him by law,

the Court may grant letters of administration to the Administrator General.

14. Nothing in this Act shall be deemed to preclude the Administrator General from applying to the Court for letters of administration in any case within the period of one month from the death of the deceased.

Administrator General not precluded from applying for letters within one month after death.

(*b*) *Estates of Persons subject to the Army Act.*

15. Nothing in this Act shall be deemed to affect the provisions of the Regimental Debts Act, 1893.

Act not to affect Regimental Debts Act, 1893. [55 & 56 Vict., c. 57.]

16. It shall not be necessary for the Administrator General to take out letters of administration of the estate of any deceased person which is being administered by him in accordance with the provisions of the Regimental Debts Act, 1893, if the value of such estate does not on the date when such administration is committed to him exceed rupees one thousand, but he shall have the same power in regard to such estate as he would have had if letters of administration had been granted to him.

Letters of administration not necessary in respect of small estates administered by Administrator General in accordance with the Regimental Debts Act, 1893. [55 & 56 Vict., c. 57.]

17. If the Administrator General applies, in accordance with the provisions of the Regimental Debts Act, 1893, for letters of administration of the estate of any person subject to the Army Act, the Court may grant to him letters of administration limited to the purpose of dealing with such estate in accordance with the provisions of the Regimental Debts Act, 1893.

Power to grant Administrator General letters limited to purpose of dealing with assets in accordance with the Regimental Debts Act, 1893. [55 & 56 Vict., c. 57.]

(*c*) *Revocation of Grants.*

18. If an executor or next-of-kin of the deceased, who has not been personally served with a citation or who has not had notice thereof in time to appear pursuant thereto establishes to the satisfaction of the Court a claim to probate of a will or to letters of administration in preference to the Administrator General, any letters of administration granted in accordance with the provisions of this Act to the Administrator General may be revoked, and probate or letters of administration may be granted to such executor or next-of-kin as the case may be :

Recall of Administrator General's administration, and grant of probate, etc., to executor or next-of-kin.

Provided that no letters of administration granted to the Administrator General shall be revoked for the cause aforesaid, except in cases in which a will of the deceased is proved in the Presidency, unless the application for that purpose is made within six months after the grant to the Administrator General and the Court is satisfied that there has been no unreasonable delay in making the application, or in transmitting the authority under which the application is made.

19. If any letters of administration granted to the Administrator General in accordance with the provisions of this Act are revoked, the Court may order the costs of obtaining such letters of administration, and the whole or any part of any fees which would otherwise have been payable under this Act, together with the costs of the Administrator General in any proceedings taken to obtain such revocation, to be paid to or retained by the Administrator General out of the estate :

Cost of obtaining administration, etc., may, on revocation, be ordered to be paid to Administrator General out of assets.

Provided that nothing in this section shall affect the provisions of clause (*c*) of sub-section (*2*) of section 11.

20. If any letters of administration granted to the Administrator General in accordance with the provisions of this Act are revoked, the same shall, so far as regards the Administrator General and all persons acting under his authority in pursuance thereof, be deemed to have been only voidable, except as to any act done by any such Administrator General or other person as aforesaid, after notice of a will or of any other fact which would render such letters void :

After revocation, letters granted to Administrator General to be deemed as to him to have been voidable only.

Provided that no notice of a will or of any other fact which would render any such letters void shall affect the Administrator General or any person acting under his authority in pursuance of such letters unless, within the period of one month from the time of giving such notice, proceedings are commenced to prove the will, or to cause the letters to be revoked, and such proceedings are prosecuted without unreasonable delay.

21. If any letters of administration granted to the Administrator General in accordance with the provisions of this Act are revoked, upon the grant of probate of a will, or upon the grant of letters of administration with a copy of the will annexed, all payments made or acts done

Payments made by Administrator General prior to revocation.

by or under the authority of the Administrator General in pursuance of such letters of administration, prior to the revocation, which would have been valid under any letters of administration lawfully granted to him with a copy of such will annexed, shall be deemed valid notwithstanding such revocation.

(*d*) *General.*

Administrator General's petition for grant of letters of administration.

22. Whenever any Administrator General applies for letters of administration in accordance with the provisions of this Act, it shall be sufficient if the petition required to be presented for the grant of such letters states,

(*i*) the time and place of the death of the deceased to the best of the knowledge and belief of the petitioner,

(*ii*) the names and addresses of the surviving next-of-kin of the deceased if known,

(*iii*) the particulars and value of the assets likely to come into the hands of the petitioner,

(*iv*) particulars of the liabilities of the estate if known.

Probates or letters to be granted to Administrator General by his name of office, and powers of that officer in cases in which probate or letters of administration have been granted to the Ecclesiastical Registrar.

23. (*1*) All probates or letters of administration granted to any Administrator General shall be granted to him by that name, and all probates or letters of administration heretofore granted to the Ecclesiastical Registrar, or to the Administrator General of any Presidency shall authorise the Administrator General of the same Presidency to act as executor or administrator, as the case may be, of the estate to which such probate or letters relate.

(*2*) All probates and letters of administration granted to the Ecclesiastical Registrar of any of the late Supreme Courts shall have the same effect in all respects as to any act hereafter done or required to be done under this Act as if they had been granted to the Administrator General.

Effect of probate or letters granted to Administrator General.

24. Probate or letters of administration granted by the High Court at any Presidency-town to the Administrator General of any Presidency shall have effect over all the assets of the deceased throughout such Presidency, and shall be conclusive as to the representative title against all debtors of the deceased and all persons holding such assets, and shall afford full indemnity to all debtors paying their debts and all persons delivering up such assets to such Administrator General:

Provided that the High Court may direct, by its grant, that such probate or letters of administration shall have like effect throughout one or more of the other Presidencies.

Whenever a grant is made by a High Court to the Administrator General with such effect as last aforesaid, the Court shall send to the other High Courts a certificate that such grant has been made, and such certificate shall be filed by the Courts receiving the same.

Transfer by private executor or administrator of interest under probate or letters

25. (*1*) Any private executor or administrator may, with the previous consent of the Administrator General of the Presidency in which any of the assets of the estate, in respect of which such executor or administrator has obtained probate or letters of administration, are situate, by an instrument in writing under his hand notified in the official Gazette, transfer the assets of the estate vested in him by virtue of such probate or letters to the Administrator General by that name or any other sufficient description.

(*2*) As from the date of such transfer the transferor shall be exempt from all liability as such executor or administrator, as the case may be, except in respect of acts done before the date of such transfer, and the Administrator General shall have the rights which he would have had, and be subject to the liabilities to which he would have been subject, if the probate or letters of administration, as the case may be, had been granted to him by that name at the date of such transfer.

Distribution of assets.

26. (*1*) When the Administrator General has given the prescribed notice for creditors and others to send in to him their claims against the estate of the deceased, he shall, at the expiration of the time therein named for sending in claims, be at liberty to distribute the assets or any part thereof in discharge of such lawful claims as he has notice of.

(*2*) He shall not be liable for the assets so distributed to any person of whose claim he had not notice at the time of such distribution.

(*3*) No notice of any claim which has been sent in and has been rejected or disallowed in part by the Administrator General shall affect him unless proceedings to enforce such claim are commenced within one month after notice of the rejection or disallowance of such claim has been given in the prescribed manner and unless such proceedings are prosecuted without unreasonable delay.

(*4*) Nothing in this section shall prejudice the right of any creditor or other claimant to follow the assets or any part thereof in the hands of the persons who may have received the same respectively.

(*5*) In computing the period of limitation for any suit, appeal or application under the provisions of any law for the time being in force, the period between the date of submission of the claim of a creditor to the Administrator General and the date of the final decision of the Administrator General on such claim shall be excluded.

Appointment of Official Trustee as trustee of assets after completion of administration.

27. (*1*) When the Administrator General has, so far as may be, discharged all the liabilities of an estate administered by him, he shall notify the fact in the official Gazette, and he may, by an instrument in writing, with the consent of the Official Trustee and subject to any rules made by the Government, appoint the Official Trustee to be the trustee of any assets then remaining in his hands.

(*2*) Upon such appointment such assets shall vest in the Official Trustee as if he had been appointed trustee in accordance with the provisions of the Official Trustees Act, 1913, and shall be held by him upon the same trusts as the same were held immediately before such appointment.

Power for High Court to give directions regarding administration of estate.

28. (*1*) The High Court at the Presidency-town may, on application made to it, give to the Administrator General of the presidency any general or special directions as to any estate in his charge or in regard to the administration of any such estate,

(2) Applications under sub-section (1) may be made by the Administrator General or any person interested in the assets or in the due administration thereof.

No security nor oath to be required from Administrator General.

29. (1) No Administrator General shall be required by any Court to enter into any administration-bond, or to give other security to the Court, on the grant of any letters of administration to him by that name.

Manner in which petitions to be verified by Administrator General and his Deputy.

(2) No Administrator General or Deputy Administrator General shall be required to verify, otherwise than by his signature, any petition presented by him under the provisions of this Act, and, if the facts stated in any such petition are not within the Administrator General's own personal knowledge, the petition may be subscribed and verified by any person competent to make the verification.

Entry of Administrator-General not to constitute notice of a trust.

(3) The entry of the Administrator General by that name in the books of a Company shall not constitute notice of a trust, and a Company shall not be entitled to object to enter the name of the Administrator General on its register by reason only that the Administrator General is a corporation and in dealing with assets the fact that the person dealt with is the Administrator General shall not of itself constitute notice of a trust.

Power to examine on oath.

30. The Administrator General may, whenever he desires, for the purposes of this Act, to satisfy himself regarding any question of fact, examine upon oath (which he is hereby authorised to administer) any person who is willing to be so examined by him regarding such question.

(e) *Grant of Certificates.*

In what case Administrator General may grant certificate.

31. Whenever any person has died leaving assets within any Presidency, and the Administrator General of such Presidency is satisfied that such assets, excluding any sum of money deposited in a Government Savings Bank, or in any Provident Fund to which the provisions of the Provident Funds Act, 1897, apply, did not at the date of death exceed in the whole one thousand rupees in value, he may, after the lapse of one month from the death if he thinks fit, or before the lapse of the said month if he is requested so to do by writing under the hand of the executor or the widow or other person entitled to administer the estate of the deceased, grant to any person, claiming otherwise than as a creditor to be interested in such assets, or in the due administration thereof, a certificate under his hand entitling the claimant to receive the assets therein mentioned left by the deceased, within the Presidency to a value not exceeding in the whole one thousand rupees:

IX of 1897.

Provided that no certificate shall be granted under this section—

(i) where probate of the deceased's will or letters of administration of his estate has or have been granted, or

(ii) in respect of any sum of money deposited in a Government Savings Bank or in any Provident Fund to which the provisions of the Provident Funds Act, 1897, apply.

IX of 1897.

Grant of certificate to creditors and power to take charge of certain estates.

32. If, in cases falling within section 31, no person claiming to be interested otherwise than as a creditor in such assets or in the due administration thereof obtains, within three months of the death of the deceased a certificate from the Administrator General under the same section, or probate of a will or letters of administration of the estate of the deceased, and such deceased was not an exempted person, or was an exempted person who has left assets within the ordinary original civil jurisdiction of the High Court, or within any area notified by the Government in this behalf in the official Gazette, the Administrator General may administer the estate without letters of administration, in the same manner as if such letters had been granted to him;

and if he neglects or refuses to administer such estate, he shall, upon the application of a creditor, grant a certificate to him in the same manner as if he were interested in such assets otherwise than as a creditor,

and such certificate shall have the same effect as a certificate granted under the provisions of section 31, and shall be subject to all the provisions of this Act which are applicable to such certificate:

Provided that the Administrator General may, before granting such certificate, if he thinks fit, require the creditor to give reasonable security for the due administration of the estate of the deceased.

Administrator General not bound to grant certificate unless satisfied of claimant's title, etc.

33. The Administrator General shall not be bound to grant any certificate under section 31 or section 32, unless he is satisfied of the title of the claimant and of the value of the assets left by the deceased within the presidency, either by the oath of the claimant, or by such other evidence as he requires.

Effect of certificate.

34. The holder of a certificate granted in accordance with the provisions of section 31 or section 32 shall have in respect of the assets specified in such certificate the same powers and duties, and be subject to the same liabilities as he would have had or been subject to if letters of administration had been granted to him:

Provided that nothing in this section shall be deemed to require any person holding such certificate,

(a) to file accounts or inventories of the assets of the deceased before any Court or other authority, or

(b) save as provided in section 32 to give any bond for the due administration of the estate.

Revocation of certificate.

35. The Administrator General may revoke a certificate granted under the provisions of section 31 or section 32 on any of the following grounds, namely:—

(i) that the certificate was obtained by fraud or misrepresentation made to him,

(ii) that the certificate was obtained by means of an untrue allegation of a fact essential in law to justify the grant though such allegation was made in ignorance or inadvertently.

Surrender of revoked certificate.

36. (1) When a certificate is revoked in accordance with the provisions of section 35, the holder thereof

shall, on the requisition of the Administrator General, deliver it up to such Administrator General, but shall not be entitled to the refund of any fee paid thereon.

(2) If such person wilfully and without reasonable cause omits to deliver up the certificate, he shall be punishable with imprisonment which may extend to three months, or, with fine which may extend to one thousand rupees, or with both.

Administrator General not bound to take out administration on account of assets for which he has granted certificate.

37. The Administrator General shall not be bound to take out letters of administration of the estate of any deceased person on account of the assets in respect of which he grants any certificate, under section 31 or section 32, but he may do so if he revokes such certificate under section 35 or ascertains that the value of the estate exceeded one thousand rupees.

Transfer of certain assets from British India to executor or administrator in country of domicile for distribution.

38. Where a person not having his domicile in British India has died leaving assets in any Presidency and in the country in which he had his domicile at the time of his death, and proceedings for the administration of his estate with respect to assets in any such Presidency have been taken under section 31 or section 32, and there has been a grant of administration in the country of domicile with respect to the assets in that country,

the holder of the certificate granted under section 31 or section 32, or the Administrator General, as the case may be, after having given the prescribed notice for creditors and others to send in to him their claims against the estate of the deceased, and after having discharged, at the expiration of the time therein named, such lawful claims as he has notice of, may, instead of himself distributing any surplus or residue of the deceased's property to persons residing out of British India who are entitled thereto, transfer, with the consent of the executor or administrator, as the case may be, in the country of domicile, the surplus or residue to him for distribution to those persons.

(f) Liability.

Liability of Government.

39. (1) The revenues of the Government of India shall be liable to make good all sums required to discharge any liability which the Administrator General, if he were a private administrator, would be personally liable to discharge, except when the liability is one to which, neither the Administrator General nor any of his officers has in any way contributed, or which neither he nor any of his officers could, by the exercise of reasonable diligence have averted, and in either of those cases the Administrator General shall not, nor shall the revenues of the Government of India, be subject to any liability.

(2) Nothing in sub-section (1) shall be deemed to render the Government of India or the Administrator General liable for anything done before the commencement of this Act, by or under the authority of the Administrator General.

Creditors' suits against Administrator General.

40. (1) If any suit be brought by a creditor against any Administrator General, such creditor shall be liable to pay the costs of the suit unless he proves that not less than one month previous to the institution of the suit he had applied in writing to the Administrator General, stating the amount and other particulars of his claim, and had given such evidence in support thereof as, in the circumstances of the case, the Administrator General was reasonably entitled to require.

(2) If any such suit is decreed in favour of the creditor, he shall, nevertheless, unless he is a secured creditor, be only entitled to payment out of the assets of the deceased equally and rateably with the other creditors.

Notice of suit not required in certain cases.

41. Nothing in section 80 of the Code of Civil Procedure, 1908, shall apply to any suit against the Administrator General in which no relief is claimed against him personally. V of 1908.

PART IV.

FEES.

Fees.

42. (1) There shall be charged in respect of the duties of the Administrator General such fees, whether by way of percentage or otherwise, as may be prescribed by the Government:

Provided that, in the case of any estate, the administration of which has been committed to the Administrator General before the commencement of this Act, the fees prescribed under this section shall not exceed the fees leviable in respect of such estate under the Administrator General's Act, 1874, as subsequently amended: II of 1874.

Provided further that, in respect of the duties of the Administrator General under the Regimental Debts Act, 1893, the fees prescribed in this section shall be determined in accordance with the provisions of that Act. 55 & 56 Vict., c. 57.

(2) The fees under this section may be at different rates for different estates or classes of estates or for different duties, and shall, so far as may be, be arranged so as to produce an amount sufficient to discharge the salaries and all other expenses incidental to the working of this Act (including such sum as Government may determine to be required to insure the revenues of the Government of India against loss under this Act).

Disposal of fees.

43. (1) Any expenses which might be retained or paid out of any estate in the charge of the Administrator General, if he were a private administrator of such estate, shall be so retained or paid and the fees prescribed under section 42 shall be retained or paid in like manner as and in addition to such expenses.

(2) The Administrator General shall transfer and pay to such authority, in such manner and at such time as the Government may prescribe, all fees received by him under this Act, and the same shall be carried to the account and credit of the Government of India.

PART V.

AUDIT OF THE ADMINISTRATOR GENERAL'S ACCOUNTS.

Audit of Administrator General's accounts.

44. The accounts of every Administrator General shall be audited at least once annually, and at any other time if the Government so direct, by the prescribed person and in the prescribed manner.

45. The auditors shall examine the accounts and forward to the Government a statement thereof in the prescribed form, together with a report thereon and a certificate signed by them showing—

Auditors to examine accounts and report to Government.

(a) whether they contain a full and true account of everything which ought to be inserted therein,

(b) whether the books which by any rules made under this Act are directed to be kept by the Administrator General, have been duly and regularly kept, and

(c) whether the assets and securities have been duly kept and invested and deposited in the manner prescribed by this Act, or by any rules made thereunder,

or (as the case may be) that such accounts are deficient, or that the Administrator General has failed to comply with this Act or the rules made thereunder, in such respects as may be specified in such certificate.

46. (1) Every auditor shall have the powers of a Civil Court under the Code of Civil Procedure, 1908,

Power of auditors to summon and examine witnesses and to call for documents.

V of 1908.

(a) to summon any person whose presence he thinks necessary to attend him from time to time; and

(b) to examine any person on oath to be by him administered; and

(c) to issue a commission for the examination on interrogatories or otherwise of any person; and

(d) to summon any person to produce any document or thing the production of which appears to be necessary for the purpose of such audit or examination.

(2) Any person who when summoned refuses, or without reasonable cause, neglects to attend or to produce any document or thing or attends and refuses to be sworn, or to be examined, shall be deemed to have committed an offence within the meaning of, and punishable under, section 188 of the Indian Penal Code, and the auditor shall report every case of such refusal or neglect to Government.

XLV of 1860.

47. The costs of and incidental to such audit and examination shall be determined in accordance with rules made by the Government, and shall be defrayed in the prescribed manner.

Costs of audit, etc.

PART VI.

MISCELLANEOUS.

48. The Administrator General may, in addition to, and not in derogation of, any other powers of expenditure lawfully exerciseable by him, incur expenditure—

General powers of Administration.

(a) on such acts as may be necessary for the proper care and management of any property belonging to any estate in his charge; and

(b) with the sanction of the High Court at the Presidency-town on such religious, charitable and other objects, and on such improvements, as may be reasonable and proper in the case of such property.

49. Any person interested in the administration of any estate, which is in the charge of the Administrator General shall, subject to such conditions and restrictions as may be prescribed, be entitled at all reasonable times to inspect the accounts relating to such estate and the reports and certificates of the auditor, and on payment of the prescribed fee, to copies thereof and extracts therefrom.

Power of person beneficially interested to inspect Administrator General's accounts, etc., and take copies.

50. (1) The Government shall make rules for carrying into effect the objects of this Act and for regulating the proceedings of the Administrator General.

Power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the accounts to be kept by the Administrator General and the audit and inspection thereof,

(b) the safe custody, deposit and investment of assets and securities which come into the hands of the Administrator General,

(c) the remittance of sums of money in the hands of the Administrator General, in cases in which such remittances are required,

(d) subject to the provisions of this Act, the fees to be paid under this Act, and the collection and accounting for any such fees,

(e) the statements, schedules and other documents to be submitted to the Government or to any other authority by the Administrator General, and the publication of such statements, schedules or other documents,

(f) the realization of the cost of preparing any such statements, schedules or other such documents,

(g) the manner in which and the person by whom the costs of and incidental to any audit under the provisions of this Act are to be determined and defrayed,

(h) the manner in which summonses issued under the provisions of section 46 are to be served and the payment of the expenses of any persons summoned or examined under the provisions of this Act and of any expenditure incidental to such examination, and

(i) any matter in this Act directed to be prescribed.

(3) All rules made under this Act shall be published in the official Gazette and, on such publication, shall have effect as if enacted in this Act.

51. Whoever, during any examination authorised by this Act, makes upon oath a statement which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding

False evidence.

Assets unclaimed for twelve years to be transferred to Government.

52. All assets in the charge of the Administrator General which have been in his custody for a period of twelve years or upwards whether before or after the commencement of this Act without any application for payment thereof having been made and granted by him shall be transferred, in the prescribed manner, to the account and credit of the Government of India :

Provided that this section shall not authorise the transfer of any such assets as aforesaid, if any suit or proceeding is pending in respect thereof in any Court.

Mode of proceeding by claimant to recover principal money so transferred.

53. (*1*) If any claim is hereafter made to any part of the assets transferred to the account and credit of the Government of India under the provisions of this Act, or any Act hereby repealed, and if such claim is established to the satisfaction of the prescribed authority, the Government of India shall pay to the claimant the amount of the principal so transferred to its account and credit or so much thereof as appears to be due to the claimant.

(*2*) If the claim is not established to the satisfaction of the prescribed authority, the claimant may, without prejudice to his right to take any other proceedings for the recovery of such assets, apply by petition to the High Court at the Presidency-town against the Secretary of State for India in Council, and such Court, after taking such evidence as it thinks fit, shall make such order in regard to the payment of the whole or any part of the said principal sum as it thinks fit, and such order shall be binding on all parties to the proceeding.

(*3*) The Court may further direct by whom the whole or any part of the cost of each party shall be paid.

District Judge in certain cases to take charge of property of deceased persons, and to report to Administrator General

54. (*1*) Whenever any person, other than an exempted person, dies leaving assets within the limits of the jurisdiction of a District Judge, the District Judge shall report the circumstance without delay to the Administrator General of the Presidency, stating the following particulars so far as they may be known to him :—

(*a*) the amount and nature of the assets,

(*b*) whether or not the deceased left a will and, if so, in whose custody it is,

(*c*) the names and addresses of the surviving next-of-kin of the deceased,

and, on the lapse of one month from the date of the death,

(*d*) whether or not any one has applied for probate of the will of the deceased or letters of administration of his estate.

(*2*) The District Judge shall retain the assets under his charge, or appoint an officer under the provisions of section 239 of the Indian Succession Act, 1865, to take and keep possession of the same until the Administrator General has obtained letters of administration, or until some other person has obtained probate or such letters or a certificate from the Administrator General under the provisions of this Act, when the assets shall be delivered over to the holder of such probate, letters of administration or certificate :

Provided that the District Judge may, if he thinks fit, sell any assets which are subject to speedy and natural decay, or which for any other sufficient cause he thinks should be sold, and he shall thereupon credit the proceeds of such sale to the estate.

(*3*) The District Judge may cause to be paid out of any assets of which he or such officer has charge, or out of the proceeds of such assets or of any part thereof, such sums as may appear to him to be necessary for all or any of the following purposes, namely :—

(*a*) the payment of the expenses of the funeral of the deceased and of obtaining probate of his will or letters of administration of his estate or a certificate under this Act,

(*b*) the payment of wages due for services rendered to the deceased within three months next preceding his death by any labourer, artizan or domestic servant,

(*c*) the relief of the immediate necessities of the family of the deceased, and

(*d*) such acts as may be necessary for the proper care and management of the assets left by the deceased,

and nothing in section 279, section 280 or section 281 of the Indian Succession Act, 1865, or in any other law for the time being in force with respect to rights of priority of creditors of deceased persons shall be held to affect the validity of any payment so caused to be made. X of 1865.

Succession Act and Companies Act not to affect Administrator General, and saving of provisions of Presidency Police Acts as to petty estates.

55. (*1*) Nothing contained in the Indian Succession Act, 1865, or the Indian Companies Act, 1882, shall be taken to supersede or affect the rights, duties and privileges of any Administrator General. X of 1865. VI of 1882.

(*2*) Nothing contained in the Indian Succession Act, 1865, or in this Act, shall be deemed to affect, or to have affected, any law for the time being in force relating to the moveable property under two hundred rupees in value of persons dying intestate within any of the Presidency-towns or in the town of Rangoon, which shall be or has been taken charge of by the police for the purpose of safe custody. X of 1865

Order of Court to be equivalent to decree.

56. Any order made under this Act by any Court shall have the same effect as a decree.

Provision for administration by Consular Officer in case of death in certain circumstances of foreign subject.

57. Notwithstanding anything in this Act, or in any other law for the time being in force, the Governor General in Council may, by general or special order, direct that, where a subject of a foreign State dies in British India, and it appears that there is no one in British India, other than the Administrator General, entitled to apply to a Court of competent jurisdiction for letters of administration of the estate of the deceased, letters of administration shall, on the application to such Court of any Consular Officer of such foreign State, be granted to such Consular Officer on such terms and conditions as the Court may, subject to any rules made in this behalf by the Governor General in Council by notification in the Gazette of India, think fit to impose.

58. (*1*) Notwithstanding anything in the foregoing provisions of this Act, the Governor General in Council may, by notification in the Gazette of India,—

Division of Presidency into Provinces.

(*a*) remove any of the territories included in the presidency of Bengal from such presidency, and constitute the same into provinces for the purposes of this Act;

(*b*) direct that for the purposes of this Act any of the territories of any Native State in India shall be included in any province so constituted; and

(*c*) appoint any person qualified in accordance with the provisions of sub-section (*2*) of section 3, or who holds office under Government to be an Administrator General for any such Province to be called the Administrator General of the Province,

and, subject to the provisions of this section, the following consequences shall thereupon ensue, namely :—

(i) the Administrator General of a Province shall by that name have the like rights, powers, privileges and liabilities, and perform the like duties, in the Province as the Administrator General of the Presidency within which such territories were included had and performed as Administrator General therein and shall be deemed to be his successor in office :

(ii) the powers and duties of the Government under this Act shall, as regards the Province, be exercised and discharged by the Governor General in Council or by such Local Government as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf ; and the Gazette of the Government exercising and discharging such powers and duties shall be the official Gazette of the Province for the purposes of this Act :

(iii) the powers and duties assigned by the foregoing provisions of this Act to the High Court shall be exercised and discharged in respect of such Province by such Court as the Governor General in Council may, by notification in the Gazette of India, appoint in this behalf ; and probate or letters of administration granted to the Administrator General of the Province by the Court so appointed shall have the same effect throughout the Province, or, if the Court so directs, throughout the Presidencies of Bengal, Bombay and Madras, or any part thereof, as probate or letters of administration granted to the Administrator General by the High Court at a Presidency-town would or might have had :

(iv) in the foregoing provisions of this Act the word "Presidency" shall be deemed to include a Province, and the expression "Presidency-town" the place of sitting of the Court appointed by the Governor General in Council under clause (*iii*) of this sub-section :

(v) generally, the provisions of the foregoing sections of this Act with respect to the High Court at a Presidency-town and the provisions of those sections or of any other enactment with respect to the Administrator General of a Presidency shall, in relation to a Province, be construed, so far as may be, to apply to the Court and Administrator General, respectively, appointed for the Province under this section.

(*2*) Any proceeding which was commenced before the publication of the notification constituting the Province and, to or in which the Administrator General of any Presidency within which any of the territories constituted into a Province were situate was a party or was otherwise concerned, shall be continued as if the notification had not been published.

(*3*) If, by reason of the constitution of Provinces for the purposes of this Act, it appears to the Governor General in Council that any property vested in the Administrator General of any Presidency should be vested in the Administrator General of a Province, he may direct that the property shall be so vested, and thereupon it shall vest in the Administrator General of the Province as fully and effectually for the purposes of this Act as if probate or letters of administration had been granted to him originally.

(*4*) If in accordance with the provisions of this section territories have been removed from the Presidency of Bengal and constituted a Province for the purposes of this Act, the Governor General in Council may, by notification in the Gazette of India, direct that as regards the Presidency of Bengal excluding the territories so removed, the powers and duties of the Government under this Act shall be exercised and discharged by the Local Government of Bengal, and that the official Gazette shall be the Calcutta Gazette.

(*5*) Upon the rescission of a notification constituting a Province under sub-section (*1*), the territories comprised therein shall again form part of the Presidency within which they were originally included, the office of Administrator General of the Province shall determine and all properties vested in and all proceedings by or against such Administrator General pending at the date of the rescission shall vest in and be carried on by or against such Administrator General or Administrators General as the Governor General in Council may direct.

59. Nothing in this Act shall be deemed to affect the provisions of the Indian Registration Act, 1908. XVI of 1908.

Saving of provisions of Indian Registration Act, 1908.

60. The enactments specified in the Schedule are hereby repealed to the extent specified in the third column thereof :

Repeals.

Provided that any administration, by or in pursuance of any Act hereby repealed, committed to any Administrator General at the commencement of this Act shall be deemed to be committed to the Administrator General under this Act.

THE SCHEDULE.

ENACTMENTS REPEALED.

(*See section 60.*)

Number and year.	Short title.	Extent of repeal.
II of 1874 .	The Administrator General's Act, 1874.	So much as has not been repealed.
IX of 1881 .	The Administrator General's Act, 1881	Ditto.
II of 1890 .	The Probate and Administration Act, 1890.	So much of the Title and Preamble as relates to the Administrator General's Act, 1874, and sections 10 to 15.
XII of 1891 .	The Amending Act, 1891.	So much as relates to Act II of 1874.
VII of 1901	The Native Christian Administration of Estates Act, 1901.	In the Preamble the words "to exempt them from . . . are exempted" and section 4.
V of 1902 .	The Administrators General and Official Trustees Act, 1902.	So far as it relates to Administrators General and Deputy Administrators General.

W. H. VINCENT,

Secretary to the Government of India.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 27th February, 1913, and is hereby promulgated for General information:—

ACT No. IV OF 1913.

An Act for settling certain properties belonging to Sir Currimbhoy Ebrahim, Baronet, so as to accompany and support the title and dignity of a Baronet lately conferred on him by His Majesty King George V to hold to him and the heirs male of his body lawfully begotten and to be begotten, and for other purposes connected therewith.

WHEREAS by Letters Patent KING GEORGE V by the Grace of God of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas King Defender of the Faith Dated at Westminster the 20th day of July 1911 in the First Year of His Reign and by Warrant under the King's Sign Manual His said Majesty made known that He of His Special Grace certain knowledge and mere motion had erected appointed and created His trusty and well-beloved Sir Currimbhoy Ebrahim of Bombay Knight to the dignity state and degree of a BARONET and him the said Sir Currimbhoy Ebrahim for himself his heirs and successors he did erect appoint and create a Baronet of the United Kingdom of Great Britain and Ireland by the said Letters Patent to hold the said dignity state and degree of Baronet unto him the said Sir Currimbhoy Ebrahim and the heirs male of his body lawfully begotten and to be begotten AND WHEREAS the said Sir Currimbhoy Ebrahim is desirous of settling in perpetuity such property on himself and the heirs male of his body who may succeed to the title of Baronet conferred by the said Letters Patent as shall be adequate to support the dignity of the title conferred on him and them as aforesaid AND WHEREAS the said Sir Currimbhoy Ebrahim is seized of and otherwise well and sufficiently entitled to the hereditaments described in Part I of the First Schedule hereunder written situate in the Island of Bombay and the hereditaments described in Part II of the said First Schedule situate at Poona in the Presidency of Bombay AND WHEREAS the hereditaments particularly described in the Second Schedule hereunder written were respectively by the several leases particularly specified in the Third Schedule hereunder written demised unto the said Sir Currimbhoy Ebrahim his heirs executors administrators and assigns with the appurtenances thereof respectively To Hold the same unto the said Sir Currimbhoy Ebrahim his heirs executors administrators and assigns from the respective days therein respectively mentioned for the respective terms thereby granted subject to the payment of the rents thereby respectively reserved and the performance and observance of the covenants on the part of the Lessee and conditions therein respectively contained AND WHEREAS the said Sir Currimbhoy Ebrahim is desirous of settling the said hereditaments and premises particularly described in the First and Second Schedules hereunder written (all which are assessed to be of the aggregate market value of Rupees (20,00,000) Twenty Lacs UPON the trusts and for the purposes hereinafter declared and contained concerning the same premises AND WHEREAS the said Sir Currimbhoy Ebrahim is desirous that heirs male of his body to whom the said title of Baronet conferred by the said Letters Patent shall descend shall at the time of such descent upon them respectively take and bear the name of "Currimbhoy Ebrahim" in lieu of any other name or names whatever which they respectively may bear at the time of such descent on them respectively AND he is also desirous that the Accountant General, Bombay, the Collector of Bombay, the Chief Presidency Magistrate of Bombay all for the time being and the person in the actual enjoyment of the title of Baronet conferred by the said Letters Patent for the time being shall be the Trustees of the said hereditaments and premises and be likewise the Trustees for carrying into execution the general purposes and powers and provisions of this Act with relation to the said hereditaments and premises AND WHEREAS the said Sir Currimbhoy Ebrahim is desirous of settling the said hereditaments and premises so intended to be settled by him as aforesaid for the purposes of supporting the dignity of the said Baronetcy upon the trusts and for the purposes hereinafter limited and declared concerning the same AND WHEREAS it is expedient that the said trusts should be declared and the said purposes should be effected by an Act of the Council of the Governor General for making laws and regulations. It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Sir Currimbhoy Ebrahim Baronetcy Act, 1913."

Incorporation of Trustees.

2. Arthur Montagu Brigstocke, Esqr., the Accountant General of Bombay, Edward Little

Sale, Esqr., the Collector of Bombay, Arthur Henry Southcote Aston, Esqr, the Chief Presidency Magistrate of Bombay and the said Sir Currimbhoy Ebrahim, Baronet and their successors, the Accountant General of Bombay, the Collector of Bombay, the Chief Presidency Magistrate of Bombay, all for the time being and the heir male of the body of the said Sir Currimbhoy Ebrahim to whom the said title and dignity of Baronet conferred by the said Letters Patent shall for the time being descend shall be and they are hereby created a Corporation with perpetual succession and a common seal under the style and title of "The Trustees of the Sir Currimbhoy Ebrahim Baronetcy" and the said Arthur Montagu Brigstocke, Esqr., Edward Little Sale, Esqr., Arthur Henry Southcote Aston, Esqr., and Sir Currimbhoy Ebrahim, Bart. and their said successors (hereinafter styled "the Corporation") shall be and they are hereby constituted as such Corporation the Trustees for executing the trusts powers and purposes of this Act.

Heirs of Sir Currimbhoy Ebrahim to take his name.

3. The heirs male of the body of the said Sir Currimbhoy Ebrahim to whom the said title and dignity shall descend pursuant to the limitations of the Letters Patent whereby the said title and dignity have been granted shall take upon themselves respectively the names of "Currimbhoy Ebrahim" in lieu and place of any other name or names whatever; and such heirs male severally and successively shall be called by the names of "Currimbhoy Ebrahim" and by these names shall name style and write themselves respectively upon all occasions whatever.

Devolution of interest where beneficiary refuses, neglects or discontinues to use the names "Currimbhoy Ebrahim"

4. In case any person to whom for the time being the said title of Baronet shall have descended shall for the space of one whole year thereafter or being then under age shall for the space of one whole year after he shall attain the age of eighteen years refuse or neglect to use the names of "Currimbhoy Ebrahim" as hereinbefore enacted or in case any such person having so used these names shall for the space of one whole year discontinue to use the said names then in any or either of the said cases the estate or interest in the said hereditaments and premises hereby settled and in the hereditaments and moneys which shall hereafter become vested in the said Corporation by virtue of this Act upon the trusts and for the purposes herein declared and contained, of the person who shall so refuse or neglect to use or having used shall so discontinue to use the said names shall during the remainder of his natural life be suspended and that during any and every such suspension the benefits and trusts hereby created for the heir male of the body of the said Sir Currimbhoy Ebrahim who shall use these names shall devolve on and belong to the heir male of the body of the said Sir Currimbhoy Ebrahim who would have succeeded to the said title of Baronet conferred by the said Letters Patent on the said Sir Currimbhoy Ebrahim in case the heir male of the body of the said Sir Currimbhoy Ebrahim so refusing or neglecting to use or discontinuing to use the said name had departed this life; and if there shall not be at such time any such male heir of the body of the said Sir Currimbhoy Ebrahim then the hereditaments and premises hereby settled as also the hereditaments and moneys which shall hereafter become vested in the said Corporation by virtue of this Act shall be retained by the said Corporation and accumulated for the benefit of the male issue of the said Baronet that may subsequently be born and succeed to the said title and in default of any such male issue the whole of the said property shall devolve upon such person as would be entitled to the same if there had been a total failure of issue male of the said Sir Currimbhoy Ebrahim.

Vesting of settled property and trusts in respect thereof.

5. Immediately upon the passing of this Act by force and virtue thereof the hereditaments and premises particularly described in the first Schedule hereunder written shall be vested in the said Corporation upon the trusts and for the purposes and with and subject to the powers provisions and declarations hereinafter declared and expressed and the hereditaments and premises particularly described in the Second Schedule hereunder written shall be vested in the said Corporation for all the respective residues of the respective terms granted by the said leases respectively to come and unexpired at the date of the passing of this Act upon the trusts and for the purposes and with and subject to the powers provisions and declarations hereinafter declared and expressed that is to say upon trust to permit the said Sir Currimbhoy Ebrahim for and during the term of his natural life and from and immediately after his decease to permit during the respective terms of their natural lives the successive male heirs of the body of the said Sir Currimbhoy Ebrahim who shall succeed to the title of Baronet conferred by the said Letters Patent (if he or they shall so desire) to use and occupy free of rent as their residence the hereditaments and premises particularly described in the Second part of the First Schedule hereunder written and also to use and occupy as his residence free of rent any one of the said hereditaments and premises particularly described in the First part of the First and in the Second Schedules hereunder written and to demise all or any of the remaining hereditaments and premises for any term of years not exceeding seven years to take effect in possession within three months from the date of the lease.

Payment of rates, taxes, etc., by Corporation.

6. Out of the income of the premises particularly described in the First and the Second Schedules hereunder written (other than the premises which shall for the time being be used and occupied as a residence by the said Sir Currimbhoy Ebrahim or the heir male of his body to whom the said title of Baronet conferred by the said Letters Patent shall have descended) the said Corporation shall pay the rents and perform and observe the covenants by the Lessee and conditions by and in the said several indentures of lease reserved and contained and pay all rates taxes assessments dues and duties in respect of the said hereditaments and premises particularly described in the First and Second Schedules hereunder written and all buildings and erections standing thereon respectively and defray the cost of all ordinary repairs required for the purpose of maintaining such buildings in a habitable condition and of insuring

the same against fire and all other outgoings of every nature whatsoever.

Raising of the "Sinking Fund" and the "Repairs Fund."

7. The said Corporation shall out of the income referred to in section 6 hereof remaining after making the payments in the same section mentioned form for the purposes hereinafter mentioned two funds to the credit of one of which (hereinafter referred to as the "Sinking Fund") the said Corporation shall carry every six months an amount which shall be equal to 00·61 per cent. calculated on the said sum of Rupees (20,00,000) Twenty Lacs and in the event of other hereditaments being vested in the said Corporation upon the trusts and for the purposes by and in this Act declared and contained under and by virtue of the provisions of section 25 of this Act on the aggregate of the said sum of Rupees (20,00,000) Twenty Lacs and the value of the additional hereditaments so vested and to the credit of the other of which (hereinafter referred to as the "Repairs Fund") the said Corporation shall carry every six months an amount which shall be equal to 3·72 per cent. calculated on a Capital sum of Rupees (2,00,000) Two Lacs until such fund shall amount to the sum of Rupees (2,00,000) Two Lacs.

Payment of the residue of the income to the Baronet for the time being.

8. The residue of the income referred to in section 6 hereof remaining after the payments mentioned in the same section are made and after the several sums are carried to the credit of the said Sinking Fund and the said Repairs Fund respectively as provided in section 7 hereof shall be paid to the said Sir Currimbhoy Ebrahim and the heir male of his body who shall for the time being have succeeded to and be in the enjoyment of the title of Baronet conferred by the said Letters Patent and shall be of full age for his own absolute use and benefit.

Investment of sums set apart for formation of Funds.

9. The sums which shall from time to time under the provisions of this Act be set aside for the formation respectively of the Sinking Fund and the Repairs Fund (as also the interest of the securities in which the same respectively shall be invested) shall be invested by the said Corporation in or on any stocks funds or other securities of or the principal and interest of which is guaranteed by the Government of the United Kingdom of Great Britain and Ireland or the Government of India and the said Corporation shall be at liberty as often as the same shall be necessary or thought proper by them to alter vary and change such stocks funds and securities for others of the same or like nature.

Devolution of properties mentioned in Schedule II on full amount of Sinking Fund being raised.

10. When and as often as the said Sinking Fund shall amount to the sum of Rs. (20,00,000) Twenty Lacs and in the event of additional hereditaments having been vested in the said Corporation upon the trusts and for the purposes by and in this Act declared and contained under and by virtue of the provisions of section 25 of this Act to the sum which shall be equal to the said sum of Rs. (20,00,000) Twenty Lacs and the value of the additional hereditaments so vested the said Corporation shall by force and virtue of this Act be divested of the hereditaments which shall then be vested in the said Corporation by force and virtue of this Act and such of them as shall be of a freehold tenure shall by force and virtue of this Act become vested absolutely and such of them as are of a leasehold tenure shall become vested for all the residues then unexpired of the several terms for which the same may be demised by the respective leases relating to them for his own use and benefit in the heir male of the body of the said Sir Currimbhoy Ebrahim who shall then have succeeded him in the title of Baronet conferred by the said Letters Patent.

Investment of Sinking Fund.

11. When and as often as the said Sinking Fund shall amount to the said sum of Rs. (20,00,000) Twenty Lacs and in the event of such further hereditaments having been added as mentioned in the last section to the sum which shall represent the aggregate of the said sum of Rs. (20,00,000) Twenty Lacs and the value of such additional hereditaments the said Corporation shall with all convenient despatch invest the same in the purchase of land and hereditaments situate in the Presidency of Bombay of a freehold or of a leasehold tenure provided that in the event of the purchase of premises of a leasehold tenure the leases in respect of such premises shall be renewable in perpetuity reserving a nominal rent and without any onerous conditions and covenants on the part of the Lessee.

Income of Sinking Fund to be added to Fund in certain cases.

12. From and after the time that the capital of the said Sinking Fund shall amount to the said sum of Rs. (20,00,000) Twenty Lacs and in the event mentioned in section 10 hereof to the sum which shall represent the aggregate of the said sum of Rs. (20,00,000) Twenty Lacs and the value of the additional hereditaments so vested as aforesaid the income thereof or of such part thereof as shall not be so invested as aforesaid shall be credited to the said Sinking Fund and invested as directed by section 9 hereof and shall not form part of the capital sum on which the same accrues.

Application of Repairs Fund.

13. The said Repairs Fund shall be applied by and at the discretion of the said Corporation to the extraordinary structural repair of the buildings or building standing upon the said hereditaments and premises particularly described in the First and Second Schedules hereunder written or upon any other the hereditaments which may by virtue and operation of this Act at any time become vested in the said Corporation.

Repairs Fund to be kept up to the sum of Rs 2,00,000.

14. If and so soon as any part of the said Repairs Fund shall have been applied for any of the purposes mentioned in section 13 hereof the same shall be made up again to the said sum of Rs. 2,00,000 by setting aside and carrying to the credit thereof every six months out of the income of the hereditaments and premises which shall at any such time be vested in the said Corporation by virtue of this Act remaining after making the payments mentioned in section 6 hereof an amount which shall be equal to 3·72 per cent calculated on a Capital sum of Rs. (2,00,000) Two Lacs and also by setting aside and carrying to the credit of such fund the income of the part thereof which shall not have been so applied as directed by section 13 hereof

until such fund shall again amount to the said sum of Rs. 2,00,000.

15. As often as the said Repairs Fund shall amount to the said sum of Rs. 2,00,000 and so long as the same or any part thereof is not applied to any of the purposes to which it is directed by section 13 hereof to be applied the income thereof shall be applied in defraying the cost of all ordinary repairs which may be required to the hereditaments which may for the time being be vested in the said Corporation by force and virtue of this Act and all outgoings in respect of such premises.

Application of income of Repairs Fund.

16. The said Corporation shall be at liberty to sell the said premises particularly described in the First and Second Schedules hereunder written and also any other hereditaments for the time being vested in them by force and virtue of this Act or any of them with the consent of the person entitled to and in the actual enjoyment of the title of Baronet conferred by the said Letters Patent and with the approval of the Governor of Bombay in Council to be notified by a Resolution of the Government of Bombay published in the Bombay Government Gazette and also with the like consent and approval to exchange them or any of them for other lands and hereditaments in the Presidency of Bombay of a freehold or leasehold tenure and upon any such exchange to give or receive any money for equality of exchange, provided always that the leases if any, in respect of the premises proposed to be taken in exchange are renewable in perpetuity reserving a nominal rent without any onerous covenants on the part of the lessee and conditions.

Power of Corporation to sell or exchange the premises described in the Schedules.

17. Any such sale as aforesaid may be made either by public auction or private contract and the said Corporation shall be at liberty to make any stipulations as to title or evidence or commencement of title or otherwise in any conditions of sale or contract for sale or exchange of the hereditaments proposed to be sold or exchanged and may buy in or rescind or vary any contract for sale or exchange.

Powers of Corporation as regards sale or exchange.

18. In the event of a sale of any of the hereditaments for the time being vested in the said Corporation by force and virtue of this Act or an exchange thereof the net sale-proceeds or the moneys received for equality of exchange shall with all convenient despatch be invested in the purchase of lands and hereditaments of a freehold or leasehold tenure in the Presidency of Bombay. Provided always that in the event of the purchase of premises of a leasehold tenure the leases in respect of such premises are renewable in perpetuity reserving a nominal rent without any onerous covenants on the part of the lessees and conditions. Until so invested the same shall be invested in any of the securities mentioned in section 9 hereof and the income hereof shall be applied as directed by sections 6 and 7 hereof.

Investment of sale-proceeds

19. The lands and hereditaments so to be purchased as directed by section 11 hereof and the lands and hereditaments which may be taken in exchange under the liberty in that behalf reserved to the said Corporation by section 16 hereof or which may be purchased under the liberty in that behalf reserved to the said Corporation by sections 18 and 26 hereof shall from and immediately after the completion of the purchase or exchange vest in the said Corporation upon the trusts and for the purposes by and in this Act declared and contained of and concerning the said hereditaments and premises particularly described in the First and Second Schedules hereunder written or such of them as may then be subsisting and capable of taking effect and subject to the powers provisions and declarations in this Act contained concerning the same in the same manner and to the same effect as if such hereditaments had been expressly vested by this Act in the said Corporation upon the trusts and for the purposes in this Act declared and contained.

Vesting of lands and hereditaments in Corporation.

20. The said Corporation during the minority of any heir male of the body of the said Sir Currimbhoy Ebrahim for the time being entitled to and in the enjoyment of the title of Baronet conferred by the said Letters Patent shall pay and apply for and towards the maintenance education and benefit of such Baronet during his minority so much only of the income of the hereditaments which shall be vested in them for the purposes and upon the trusts by and in this Act declared and contained, which by section 8 hereof is directed to be paid to the heir male of the body of the said Sir Currimbhoy Ebrahim entitled to and in the enjoyment of the title of Baronet conferred by the said Letters Patent who shall be of full age as the said Corporation shall in their discretion think proper and shall from time to time invest the residue thereof upon the securities specified in section [illegible] hereof and shall upon such Baronet attaining his age of majority pay over assign and transfer to him or as he shall direct and for his absolute benefit such investments and all accumulations thereof and in the event of the death of such Baronet before attaining his age of majority the said Corporation shall stand possessed of such investments and the accumulations thereof upon trust for the heirs of such Baronet absolutely.

Application of income during minority of Baronet.

21. It shall be lawful for the said Sir Currimbhoy Ebrahim and for any heir male of his body on whom the title of Baronet conferred by the said Letters Patent shall from time to time descend of full age and when in the actual enjoyment of the said title and who shall not refuse or neglect or discontinue to use for the period hereinbefore in that behalf mentioned the said names of "Currimbhoy Ebrahim" as hereinbefore enacted either before or after his marriage with any woman or women by any deed or will (but subject and without prejudice to the annuity or annuities if any which shall then be subsisting and payable by virtue of any appointment made under and in pursuance of this present power) to limit and appoint unto any woman or women whom he shall marry for her or their life or lives and for her or their maintenance or jointure or jointures in bar of any legal or customary right to maintenance or any other claim whatsoever, any annuity or annuities not exceeding in all the sum of Rs. 10,000 to commence and take effect immediately after the decease of the Baronet limiting or appointing the same to be issuing and payable out of the said income payable under this Act for his own absolute use and benefit to the

Power of Baronet to appoint jointures in lieu of maintenance and other claims.

heir male of the body of the said Sir Currimbhoy Ebrahim on whom the said title of Baronet conferred by the said Letters Patent shall have descended and who shall be of full age and to be paid and payable by equal half-yearly payments the first of such half-yearly payments to be made on the first half-yearly day after the decease of the Baronet who shall have appointed such annuity; PROVIDED ALWAYS that in case any person on whom such title shall descend shall have refused or neglected to use the said names of "Currimbhoy Ebrahim" or shall discontinue to use such names for a year during his life every such limitation and appointment either previously or afterwards made shall be and become inoperative and invalid and no such annuity thereby created or appointed shall take effect and be payable.

Limit of total amount of such jointures chargeable on income.

22. Provided always that such income as aforesaid shall not at one and the same time be subject to the payment of more than the yearly sum of R20,000 for or in respect of any jointure or jointures which shall be made in pursuance of the power hereinbefore contained, so that if by virtue of or under the same power the said income would in case this present provision had not been inserted be charged at any one time with a greater yearly sum for jointures in the whole than the yearly sum of R20,000 the yearly sum which shall occasion such excess or such part thereof as shall occasion the same shall during the time of such excess abate and not be payable.

Provision for widow of Baronet dying under age.

23. If any heir male of the body of the said Sir Currimbhoy Ebrahim shall succeed to the title of Baronet conferred by the said Letters Patent while he is still a minor under the age of Eighteen years and shall thereafter die without attaining the age of majority leaving a widow him surviving the said Corporation shall out of the said income during the minority of such widow apply for and towards the maintenance education and benefit of such widow while she continues to be a widow such sum not exceeding R500 per month as the said Corporation in their discretion think proper and shall after such widow shall attain her age of majority and so long as she continues to be a widow pay to her for her own absolute use and benefit the yearly sum of R10,000 payable half-yearly the first of such half-yearly payments to be made on the 1st half-yearly day after she shall attain her age of majority.

Amount payable under section 23 to be deemed a jointure, for purposes of section 22.

24. In estimating for the purposes of section 22 hereof the total amount payable out of the said income for jointure the amount directed to be paid by section 23 hereof shall be deemed to be a jointure settled under section 21 hereof.

Vesting in Corporation of lands and hereditaments other than those described in the Schedules.

25. If at the time when the said Sinking Fund shall first amount to the sum of R(20,00,000) Twenty Lacs (but not afterwards) the heir male of the body of the said Sir Currimbhoy Ebrahim who shall then have succeeded to the said title of Baronet conferred by the said Letters Patent shall be desirous of vesting in the said Corporation other lands and hereditaments upon the trusts and for the purposes herein declared and contained concerning the said hereditaments and premises particularly described in the First and Second Schedules hereunder written and subject to the powers provisions and declarations herein contained and for that purpose and with that intent shall at his own expense vest in the said Corporation such lands hereditaments and premises then the said Corporation may with the previous consent of the Governor of Bombay in Council notified as aforesaid accept such lands hereditaments and premises and the same shall thenceforth be held by the said Corporation upon the same trusts and for the same purposes and subject to the same powers provisions and declarations as are by and in this Act declared and contained with regard to the said hereditaments and premises particularly described in the First and Second Schedules hereunder written or upon such of them as shall then be subsisting and capable of taking effect in the same manner and to the same effect as if such hereditaments had been expressly vested by this Act in the said Corporation upon the trusts and for the purposes in this Act declared and contained. PROVIDED ALWAYS that the total value of the additional premises so vested in the said Corporation shall not exceed R(20,00,000) Twenty Lacs. PROVIDED ALSO that if at such date the person who shall then have succeeded to the said title be a minor under the age of 18 years then he shall be entitled to exercise the liberty hereby reserved at any time before the expiration of one year after he shall have attained his age of majority.

Application of insurance moneys in respect of properties destroyed or damaged by fire.

26. In case any of the hereditaments which shall at any time be vested in the said Corporation shall be destroyed or damaged by fire the moneys received in respect of such insurance shall in case the premises so destroyed or damaged are any of the hereditaments and premises particularly described in the Second Schedule hereunder written or are comprised in any indenture of lease be applied in accordance with the provisions in that behalf contained in the lease by which the same are demised and in case of any other premises be applied either in rebuilding or reinstating the premises so destroyed or damaged by fire or upon the application of the person for the time being entitled to and in the enjoyment of the said title of Baronet and with the consent of the Governor of Bombay in Council notified as aforesaid may be laid out in the purchase of other hereditaments in the Presidency of Bombay of a freehold or of a leasehold tenure provided that the leases in respect of such premises are renewable in perpetuity reserving a nominal rent without any onerous covenants on the part of the lessee and conditions. In the event of such purchase the hereditaments so purchased shall immediately from and after the completion of the purchase thereof vest in the said Corporation upon the trusts and for the purposes by and in this Act declared and contained of and concerning the hereditaments and premises particularly described in the First and Second Schedules hereunder written or such of them as may then be subsisting and capable of taking effect and subject to the powers provisions and declarations in this Act contained concerning the same in the same manner and to the same effect as if such hereditaments had expressly been vested by this Act in the said Corporation upon the trust and for the purposes in this Act declared and contained. Until such insurance moneys shall be so laid out the said

Corporation shall invest the same in one or more of the securities specified in section 9 hereof and the income thereof shall be applied as the income of the premises so destroyed or damaged.

Ultimate trust in favour of heir on extinction of Baronetcy.

27. Upon failure and in default of heirs male of the body of the said Sir Currimbhoy Ebrahim to whom the same title of Baronet may descend the said Corporation shall stand possessed of the said hereditaments and premises particularly described in the First Schedule hereunder written and of any other hereditaments of a freehold tenure and of the funds which may then be vested in them by virtue and operation of this Act upon trust for the heirs of the last Baronet absolutely and shall also stand possessed of the said hereditaments and premises particularly described in the Second Schedule hereunder written or such of them as may then be still vested in the said Corporation and any other hereditaments of a leasehold tenure which may then be vested in the said Corporation by virtue of this Act upon trust for the heirs of the last Baronet for all the then residues of the terms granted by the leases by which the same are demised.

Reimbursement of expenses of Corporation.

28. It shall be lawful for the said Corporation out of any moneys which shall come to their hands by virtue of the trusts and provisions of this Act to retain and reimburse themselves all costs expenses and damages which they shall or may sustain expend or disburse in or about the execution of the trusts powers and provisions herein contained or in relation thereto.

Management of hereditaments vested in Corporation.

29. The actual management of the hereditaments for the time being vested in the said Corporation including the collection of rents and carrying out repairs shall be in the hands of the person in the actual enjoyment for the time being of the said title of Baronet conferred by the said Letters Patent being of full age, subject nevertheless to the control and supervision of the said Corporation.

Saving of existing rights.

30. SAVING ALWAYS to the King's Most Excellent Majesty, his heirs and successors and to all and every other person and persons bodies politic and corporate and his her and their respective heirs executors and administrators and successors and every of them (other than and except the said Sir Currimbhoy Ebrahim his devisees and heirs and assigns) all such estate right title interest claim and demand whatsoever of into out of or upon the said hereditaments and premises particularly described in the First and Second Schedules hereunder written or any part or parts thereof respectively as they every or any of them had before the passing of this Act and would could or might have had held or enjoyed in case this Act had not been passed.

THE FIRST SCHEDULE.

PART I.

First :—All that piece or parcel of land or ground with the messuage tenement or bungalow standing thereon situate lying and being on the Western side of Pedder Road Cumballa Hill near Mahalaxmi in the Island of Bombay in the Sub-District of the Registrar of Bombay and containing by admeasurement two thousand one hundred and forty-seven square yards or thereabouts be the same little more or less and bounded as follows that is to say on or towards the North by a loose stone Gudya and beyond that the vacant land of Trimbuck Jugonnath on or towards the East by the Government Ground and beyond that by the said Pedder Road on or towards the West and South by a loose stone Gudya and beyond that by the vacant land belonging to Nowroji Jehangir Gamadia registered by the Collector of Land Revenue under Old No. 616 New No 2861 Old Survey No. 81 New Survey Nos. 7075, 7113, 7119 and assessed by the Municipality under Street Nos. 102, 112 Ward No. 3494.

Secondly :—All that piece of Government ground with the messuage or dwelling house standing thereon situate on the East side of Shamjee Hassajee Street now called Samuel Street in the Registration Sub-district of Bombay containing by admeasurement two hundred and eighteen square yards or thereabouts assessed under Ward B No. 1667 and Street Nos. 165—167 and registered in the books of the Collector of Land Revenue under Old No 1023 and New No. 6751 Old Survey No. 198 and New Survey No. 2788 and bounded on the East by a Sweeper's passage on the West by Shamji Hassaji Street or Samuel Street on the North by the property formerly of Khan Mahomed Habibbhoy but now of Ebrahim Hassam and on the South by the property formerly of Cassum Natha but now of Currimbhoy Ebrahim.

PART II.

All that piece or parcel of vacant land or ground situate lying and being in the Civil Lines of Poona in the Registration Sub-District of Haveli containing by admeasurement three acres twenty-eight Gunthas and forty-one square yards being equal to seventeen thousand nine hundred and forty-nine square yards or thereabouts being portion of land registered in the Books of the Collector under Old Survey No. 94 and the New No. 126 and which said land is bounded as follows that is to say on or towards the East partly by the land belonging to K. B. Dastoor Hoshang Jamaspa and partly by the road leading from Bund garden to the City on or towards the West by the land belonging to Narayan bin Raghoji Dhala on or towards the North by the property of Hari Rowji and on or towards the South by the road leading to Record Hall and beyond that by the property of Desai Hari Prasad together with bungalow and buildings standing thereon.

THE SECOND SCHEDULE.

First :—All that piece of land situate on the Wodehouse Road Estate of the Improvement Trust at the junction of the Wodehouse Road and Colaba Causeway on the Esplanade in the City and Island and Sub-Registration District of Bombay which has been computed to contain an area of Three thousand four hundred and seventy-six square yards or thereabouts and which is bounded on the West by Wodehouse Road aforesaid on the East by Colaba Causeway on the North by the junction of the said two roads and

THE SECOND SCHEDULE—*concld.*

on the South by the land known as Plots Nos. 11A and 11C on the said Improvement Trust Estate which said piece of land is known as Plot No. 11B Wodehouse Road And which said premises are assessed by the Collector of Land Revenue under New Survey No. 9561 and are assessed by the Municipality under Ward No. 886 (1-3) Street Nos. 16, 16B Together with the buildings now erected and built thereon and known as Hotel Majestic.

Secondly:—All that piece of Leasehold Land situate on the East side of a New Road on the Esplanade in the City and Island and Sub-Registration District of Bombay which has been computed to contain the total area of one thousand five hundred and seventeen square yards or thereabouts and which is bounded on the North by a passage on the East by vacant land of the Bombay Improvement Trust on the South by Plot No. 6 Wellington Lines and on the West by a New Road and which said piece of land is known as plot No. 7 Wellington Lines and which premises are assessed by the Collector of Land Revenue under part of New Survey Nos. 9056?2 and 9056?3 and are assessed by the Municipality under Ward No. 1301 (7) Street No. 3 Together with the buildings and premises erected and built thereon and which premises are known as Meher Mansions.

Thirdly:—All that piece of Land situate on the E[illegible]t side of a New Road [illegible] the Esplanade in the [illegible]y and Island and Sub-Registration District of [illegible]mbay which has been computed to contain a [illegible]l area of one thousand and five hundred square y[illegible] or thereabouts and which is bounded on the Nor[illegible] by Plot No. 4 Wellington Lines on the East by the land of the Bombay Improvement Trust proposed to be laid out as a central garden on the South by Plot No. 2 Wellington Lines and on the West by the New Road aforesaid which said piece of land is known as Plot No. 3 Wellington Lines and which said premises are assessed by the Collector of Land Revenue under New Survey No. 9562 and are assessed by the Municipality under Ward No. 1301 (3) Street No. 3 B Together with the buildings and premises now erected and built thereon.

Fourthly:—All that piece of Leasehold land situate on the Colaba reclamation in the Lower Colaba Division of A Ward in the City and Island and Sub-Registration District of Bombay which piece of land has been computed to contain a total area of two thousand four hundred and forty-nine square yards or thereabouts be the same more or less and which is bounded on the North-East by Fazal Road on the South-East by a 40 Feet Road and on the South-West by Plots Nos. 5 and 6 belonging to Fazalbhoy Currimbhoy Ebrahim and on the North-West by Cuffe Parade which said piece of land is known as Plots Nos. 6 and 7 on the Colaba Reclamation and which said premises are assessed by the Collector of Land Revenue under New Survey No. 9765 and are assessed by the Municipality under Ward Nos. 120, 225 (11) Street No. 12 J Together with all buildings and premises now erected and built thereon.

Fifthly:—All that piece of land situate on the Colaba Reclamation in the Lower Colaba Division of A Ward in the City and Island and Sub-Registration District of Bombay which piece of land has been computed to contain a total area of 2452 square yards or thereabouts and bounded on the North-East by Plots Nos. 6—7 on the South-East by a 40 Feet Road on the South-West by Khatoo Road and on the North-West by Cuffe Parade which said piece of land is known as Plots Nos. 5—6 on the Colaba Reclamation and which said premises are assessed by the Collector of Land Revenue under New Survey No. 9765 and are assessed by the Municipality under Ward No. 225 (10) Street No. 12 I Together with all buildings and premises now erected and built thereon.

W. H. VINCENT,

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 8, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill to consolidate and amend the [illegible]lating to Trading Companies and other Associations was presented to the Council of the [illegible]nor General of India for the purpose of making Laws and Regulations on the 5th M[illegible]13:—

[illegible] the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to trading companies and other associations was referred, have considered the Bill and the papers noted in the margin, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. Throughout the Report, unless the contrary is mentioned, we speak of the clauses as renumbered in the Bill as amended by us, but for convenience of

Paper No. 1.—[illegible] H. [illegible]y, Esq., Magistrate and Collector, Etawah, undated.

Papers No. 2.—En[illegible]partment of Commerce and Industry, No. 3611-5 dated 7th May, 1912 and enclosure.

Papers No. 3.—Endorsement by the Department of Commerce and Industry No. 1114, dated 23rd May, 1912, and enclosures.

Papers No. 4.—From Messrs. Sanderson & Co., Solicitors dated 22nd June 1912, and enclosure.

Papers No. 5.—Endorsement by Department of Commerce and Industry, No 5300—5, dated 10th July, 1912 and enclosure

Papers No. 6.—Endorsement by Department of Commerce and Industry, No. 5900 7, dated 2nd August, 1912, and enclosures

Papers No. 7.—From Chief Commissioner, Coorg, No 2190, dated 23rd August, 1912, from High Court, Calcutta, No 3985 dated 5th September, 1912, and from Chief Commissioner, Baluchistan, No 2315, dated 20th September, 1912.

Papers No. 8.—From Mr. W T. Halai, Honorary Secretary, Bhatia Mitra Mandal, dated 6th September, 1912

Papers No 9.—From Secretary, Revenue and Statistics Department, India Office, London, No R & S. 2786, dated 15th December, 1909, and enclosures; from Secretary, Revenue and Statistics Department, India Office, London, No R & S 2269, dated 26th July, 1912, and enclosure; and endorsement by Department of Commerce and Industry, No. 6555—7, dated 28th August, 1912, and enclosures.

Papers No. 10.—From Chief Commissioner, North-West Frontier Province, No. 1488-N, dated 25th September, 1912.

Papers No. 11.—From R. N. Mehta, Esq., dated 28th September 1912, and from Messrs. Sanderson & Co., Solicitors, Calcutta dated 3rd October, 1912.

Papers No. 12.—From Chief Commissioner, Assam, No. 2140 L., dated 28th September 1912, and enclosures.

Papers No. 13.—Opinion from P. L. Buckland, Esq., dated 19th July, 1912.

Papers No. 14.—Endorsement by Department of Commerce and Industry, No. 7713-5, dated 14th October, 1912, and enclosure, Amendments to Table A in the 1st Schedule by Sherley Tremearne, Esq., Editor, "Capital" and suggested amendments in Table A in 1st Schedule by Mr. L. Warlow Harry, of Messrs. Orr Dignam & Co., Solicitors, Calcutta

Papers No. 15.—Endorsement by Department of Commerce and Industry, No. 8126-7, dated 6th November, 1912, and enclosures.

Papers No. 16.—From Government, Burma, No. 1.02 M.-1-C.-9, dated 3rd October, 1912, and enclosures

Papers No. 17.—From Vernon B. F. Bayley, Esq., Solicitor and Notary Public, Bombay, dated 5th November, 1912.

Papers No. 18.—From Chief Commissioner, Central Provinces, No. 1193-VIII 33—3f dated 30th October, 1912, and enclosures; from Government, United Provinces, No. 1534, dated 13th November, 1912, and enclosures.

Papers No. 19.—From Government, Punjab, No. 794 (C. and I.), dated 6th November, 1912, and enclosures.

Papers No. 20.—From Government, Bengal, No. 6647, dated 28th November, 1912, and enclosures.

Papers No. 21.—Unofficial note from Somerset House containing several important criticisms on the working of the English Company's Act, 1908.

Papers No. 22.—From Government, Bihar and Orissa, No. 5291 R. (B.)—1 J.-I., dated 2nd November, 1912, and enclosures.

Papers No. 23.—Endorsement by Department of Commerce and Industry, No. 8991—7, dated 4th December, 1912, and enclosures.

Papers No. 24.—From Vernon B. F. Bayley, Esq., Solicitor and Notary Public, Bombay, dated 29th November, 1912.

Papers No. 25.—From Government, Bombay, No. 11565, dated 18th December, 1912, and enclosures.

Papers No. 26.—From ditto, No. 11632, dated 21st December, 1912, and enclosures.

Papers No. 27.—Endorsement by Department of Commerce and Industry, No. C.-19, dated 10th January, 1913, and enclosures.

Papers No. 28.—From Mr. W. T. Halai, Honorary Secretary of Committee of Depositors and Shareholders of Bank of Burma, dated 15th November, 1912.

Papers No. 29.—From Government, Bombay, No. 733, dated 24th January, 1913, and enclosures.

Papers No. 30.—From Government, Madras, No. 167, dated 27th January, 1913, and enclosures.

reference the numbering of the clauses in the Bill as introduced is also shown in square brackets.

3. In clause 2 [2] we have amended the definition of "Court" so as to make this definition cover any Court having jurisdiction under the Act. This, in view of subsequent changes in the Bill, is a necessary addition. We have inserted a definition of "manager," following very closely, *mutatis mutandis*, the definition of "director" already in the Bill. We have also added a definition of "officer," which has enabled us to shorten and make uniform the language of the various penalty clauses in the Bill. We have amended the definition of "private company" to meet the decision in the case of Royalties Syndicate, 1912, I. K. B. 330 which, as has been pointed out by the Board of Trade, has rendered the existing definition unworkable.

4. We have inserted a new clause 3 prescribing the Court which is to exercise jurisdiction under the Act. Under the existing law certain powers of the Court can only be exercised by the High Court. As regards winding up proceedings, unless there is a special provision in the articles of the company, the Court having jurisdiction to wind up is the principal Court having original civil jurisdiction in the place in which the registered office of the company [illegible] situate. The company can, however, by its articles stipulate that [illegible]e company if wound u[illegible] shall be wound up in the Calcutta, Madras or Bombay High Courts or by the Chief Court o[illegible] the Punjab. (Section 130 of the Indian Companies Act, 1882). It seems to us obvious[illegible] desirable to define "the Court" if possible in such general terms as will necessitate no fu[illegible] reference to the matter in the body of the Bill. In the second place, we are not satisfied [illegible] the arrangements provided by the existing law are altogether suitable. We think [illegible] *primâ facie* some objection to an arrangement by which parties should be able by con[illegible] to determine their tribunal in regard to proceedings by which the rights of third parties [illegible]e affected. In the third place, some of the opinions which have reached [illegible] lead to [illegible]nclusion that it may be undesirable that District Courts in all parts of Ind[illegible]vested with jurisdiction under the Act, regard being had to the fact that [illegible] provisions are considerably more complicated than those of the existing Act. We have, therefore, provided that the Court having jurisdiction under the Bill shall be the High Court of the place in which the registered office of the company is situate, while we have at the same time provided that the Local Government may empower District Courts to exercise all or any jurisdiction under the Act. We are fortified in this conclusion by the reflection that, making necessary allowances for differences of conditions, our amendment approximates the position as regards the exercise of jurisdiction to that provided by the English law.

5. In clause 6 [5] we have substituted the word "province" for "part" thus drawing the definition in the General Clauses Act, and we have made consequential alterations throughout the Bill.

6. We have amplified the language of sub-clause (3) of clause 11 [10] so as to give that clause a somewhat more extended scope.

7. In clause 15 [14] and throughout the Bill we have used the word "filed" and its variants thus reconciling the numerous expressions of the same meaning which, following the English Act, occur in different parts of the Bill as introduced.

8. We have amended clause 24 [23], sub-clause (2), so as to restrict the legal practitioners who may make a declaration under that section to persons entitled to appear before a High Court. We have amended clause 26 [25] so as to cover the case of existing associations.

9. We have struck out certain words in clause 28 (1) [27 (1)] which are superfluous, having regard to the definition of "immoveable property" in the General Clauses Act, 1897.

10. We have amended clause 32 (2) (i) [31 (2) (i)] so as to provide for the inclusion in the particulars required thereby of the names of the managers of the company. We think this important in view of the peculiar position which managing agents occupy in this country.

11. We have altered the date up to which the list and summary required by clause 32 [31] is to be prepared. We are of the opinion that the day of the general meeting is the most suitable date from every point of view. We have amended sub-clause three of the same clause so as to require a certificate only of the fact that the list and summary are as they stood on the day of the general meeting.

12. It has been represented to us that the copying charges allowed by the Bill are too small, and we have therefore throughout the Bill raised the rate from two to six annas per hundred words.

13. We have amended clause 41 [40] so as to require that notice of the facts required to be given by that clause should be given within one month, and we have added a penalty for failure to observe its provisions. We have struck out the reference to rules in clause 42 (*6*) [41 (*6*)] as it is not intended to make any rules on this matter.

14. We have returned to the drafting of the English Act in regard to special resolutions and have made the necessary alterations in clause 53 [52] and other places where the Bill has departed from the English Act in this respect. In doing so, we have been guided by the fact that, although the English drafting may be open to question, its language is very familiar to the legal profession and to the general public, and, in these circumstances, it seems to us undesirable to depart from it merely for the sake of a questionable improvement in form.

15. We have slightly re-drafted clause 55 (*1*) [54 (*1*)] and retained it in the Bill in view of section 249 of the present law (the Indian Companies Act, 1882). It seems to us to be desirable that no possible room should be left for the suggestion that by omitting this provision we intend to change the law.

16. We have required the copy required to be filed by clause 61 (*1*) [60 (*1*)] to be a certified copy, as it has been represented to us that administrative inconvenience has been caused by the absence of this requirement.

17. We were much pressed by one of our members to restore the provision as to re-registration in clause 67 (*1*) [66 (*1*)], and we have done so in deference to his wishes though we are doubtful whether this provision has much operative scope.

18. We have changed the drafting in clause 70 [69] and clause 71 [70] where the word 'manager' is used as a synonym for 'director', a matter which is sufficiently provided for by the definition of 'director' in the Act.

19. We have amended clause 73 [72] so as to make it clear that the name of the company need not be translated into the English language, and that it will suffice if it is in English characters. We do not think it necessary to require that the name of a company should be recorded on its seal in more than one language, and we have amended clause 73 (*b*) [72 (*b*)] accordingly. We have amended clause 73 (*c*) [72 (*c*)] by the addition of the words 'bill-heads and letter paper.'

20. After clause 74 [73] we have inserted a new clause 75 requiring a company which publishes a statement of its authorised capital to mention in an equally conspicuous manner its subscribed and paid-up capital, and have annexed a penalty for failure to comply with its provisions. It is analogous to the provision in the existing law relating to Life Assurance. We regard this as an important safeguard to prevent the deception of the more ignorant class of [illegible]stors.

21. Our attention has been drawn to the fact that the articles of certain companies [illegible] quorum for a general meeting at so large a figure as to render it almost impossible for [illegible]meeting to be held, and that this practice has led to grave irregularities. We have a[illegible]ingly inserted a new clause 77 providing that notwithstanding anything in the articles the ma[illegible] quorum that may be prescribed shall not exceed ten members present in person or, where [illegible] 20 members in person or by proxy.

22. We have amended clause 79 (*3*) [82 (*3*)] so as to make it clear that the meeting is to be called within twenty-one days and to provide that, whether held by the managers or by the requisitionists, it must be held within three months from the date of the deposit of the requisition.

23. We have amended clause 80 [83] extending the period of notice from seven to fourteen days, as the circumstances of this country seem to require a longer notice than is necessary in England.

24. We have amended clause 83 [86] by permitting the copy to be filed with the registrar to be a type-written copy.

25. That part of the Bill which deals with the internal manangement of a company, a question of peculiar importance in this country owing to the special position of managing agents, has received our very careful consideration. While, on the one hand, we recognise that the protection of shareholders is a very important matter, on the other hand, it is obvious that any excessive restriction on the powers either of directors or managing agents, however laudable from that point of view, would certainly check legitimate commercial development. There is a point beyond which it is impossible for the ordinary civil law to intervene to protect persons who fail to exercise their powers as shareholders to control the conduct of the company of which they are members; but whilst fully recognising this, we are convinced that there is room for the imposition of certain wholesome restrictions in connection with the management of companies by managing agents in this country. In the light of these principles we have very carefully considered the draft clauses laid before us by the Hon'ble Member in charge of the Bill, which were aimed generally at the provision of a reasonably independent body of directors and at the definite provision in the law for a greater measure of disclosure of the acts of directors or managing agents than is at present, we understand, the usual practice. We think that these clauses provide a reasonable measure of disclosure and secure to a reasonable extent the principle that the directors of a company should be independent from the managing agents, and, on the other hand, we see no ground to suppose that they would lay any undue restrictions on legitimate transactions. We do not discuss them

now in greater detail, because we consider that, in view of their intrinsic importance and as they have not yet been formally before the country, they should be circulated before taking their place in the company law of the land.

26. We do not propose, as the last paragraph of this Report will show, that the passage of this important measure as a whole should be delayed pending circulation of these clauses, and we do not, therefore, now include them in the Bill; but we take this opportunity of recording our view that the ultimate incorporation in the law of such provisions is highly desirable.

27. We have amended clause 85 [88] and made consequential alterations in clauses 101 [102] and 106 [107] by exempting the case of a company limited by guarantee and not having a share capital from certain requirements of these clauses which cannot apply in such a case, following in this respect a suggestion received from Somerset House.

28. We have amended clause 89 [92] by the omission of the requirement which renders it necessary for companies to contract under seal in cases in which they are required so to contract by English law. In view of the fact that contracts under seal are not required by Indian law, we can see no special reason for this restriction on contracts made by companies. It seems to us that the provision in the present law is a survival from times when such a restriction did exist in some parts of India in regard to contracts by corporations.

29. We have made a slight amendment in clause 92 [95] to make it clear that the clause applies where the objects of the company comprise the transaction of business beyond the limits of British India.

30. In view of the special importance of managers in this country, we have required the names of managers or proposed managers, if any, to be stated in the prospectus, and have amended clause 94 [97] accordingly which involves consequential alterations in other parts of the Bill.

31. We have decided to rely on case-law and to omit proviso (*ii*) clause 94 (*1*) (*f*) [97 (*1*) (*f*)] which has excited considerable criticism.

32. It has been represented to us by those familiar with commercial transactions that the provisions of clause 100 [103] are not sufficiently restrictive, and that it is not sufficient to provide that an alteration of terms mentioned in the prospectus should only be made subject to the approval of the statutory meeting. It is urged that this provision permits immediate alteration after such a meeting has been held, and we have amended the Bill requiring the sanction of a general meeting to such a change in any case.

33. After full discussion we considered it distinctly advisable that the word 'misleading' should be retained in clause 101 [104] of the Bill, and we have made slight verbal alterations to provide for this addition throughout the clause.

34. We were urged that having regard to the local conditions of this country the period allowed by clause 103 (*1*) [105 (*1*)] were insufficient, and we have raised them to 120 and [illegible] days, respectively. It has also been represented to us that the rate of interest fixed by [illegible] clause is too low when considered in relation to the normal rate in this country, and [illegible] so as the period allowed by the clause has been considerably extended. We have accordingly raised the rate of interest from 5 to 7 per cent.

35. We have adopted a suggestion which we received from the B[illegible] of [illegible] regard to clause 105 [108], and have made that clause apply to all compan[illegible] capital. It was very strongly represented to us that the requirement in sub-clause (1) (*b*) of this clause, by which the contracts, therein referred to, have to be filed with the registrar, was a cause of great practical inconvenience. We had some hesitation in departing from the English practice, but considered that in these circumstances we should be justified in allowing certified copies to be filed, and have therefore amended the Bill accordingly.

36. The Hon'ble Mr. Meugens was strongly of the opinion that we should amend clause 106 [109] of the Bill which reproduces section 89 of the English Companies Act. Although had we been dealing with the matter entirely without the precedent of English legislation, we might have been tempted to adopt a different view from that which we have taken, we think we shall be on safe ground in adhering to the English provisions. The main point which he pressed upon our notice was that we ought to make it quite clear that section 106 [109] refers to all classes of commission paid for under-writing shares whether paid from capital or from profits. We have examined the question to the best of our ability, and have come to the conclusion that there is nothing in the clause as it stands which prevents the payment of commission out of profits without the disclosure required by that section. We are not altogether satisfied that it is necessary to insert such a prohibition in the law. The matter was the subject of exhaustive investigation when the amendment of the Company Law was undertaken in England, and we naturally feel considerable hesitation in departing from the result that was then arrived at. Any alteration of the law is not unlikely to lead to litigation in the Courts here, and we are disinclined to disturb the course of English judicial decisions in connection with so intricate a matter.

37. It has been represented to us that clause 108 [111] might place a company in a very difficult position as it may be necessary after the lapse of a considerable period of time to show that the shares of the company were issued for one of the purposes specified in the clause, and that this might be an almost impossible matter. We have, therefore, made the sanction of the Local Government conclusive evidence on this point for the purposes of this clause.

38. We have raised the period provided by clause 109 [112] within which certificates of shares, debentures or debenture-stock must be ready for delivery after allotment from two to three months.

39. Clause 110 [113] and the following clauses were the subject of our careful consideration. We gave our best attention to the question whether the conditions of India required any substantial modification of the English law. Our attention was also drawn by the representatives of the Bengal Chamber of Commerce to the case of Ladenburg & Co. *vs.* Ferreira, 1912, 2 K. B. D. 275. They represented to us that this recent judicial pronouncement might seriously impede the course of business in this country. We gave all possible weight to the opinions which were advanced in support of these contentions, but, on the whole, we came to the conclusion that the substantial protection afforded to creditors by these clauses was too important a matter to allow the arguments against them to prevail. We were, moreover, of the opinion that the importance of the decision in question had perhaps been exaggerated, and it was not likely to be so far reaching in its effects as had been suggested. We have, therefore, retained with slight verbal amendments the clauses in question as they appeared in the Bill submitted for our consideration.

40. In clauses 111 [114] and 112 [115] we have made slight drafting amendments, and we have made it clear by amending clause 113 [116] that the registrar must return documents filed with him for registration.

41. We have amended the wording of clauses 119 [122] and 120 [123] as we think that the word "manager" is not necessary in the context and in view of the definition of "manager" and its use throughout the Act is calculated to cause some misapprehension.

42. We have amended clause 125 (*1*) [128 (*1*)] to make it clear that the copies referred to are those required by clause 118 [121] to be kept at the registered office of the company.

43. We have inserted, as a separate title under the heading "Statements, Books and Accounts", a redraft of clauses 75—80 of the Bill as introduced. The principal changes which we have made are to require every company other than a private company to forward a copy of the balance-sheet to all its members. We have removed the balance-sheet from Table A where it is out of place and placed it as a separate form in the Third Schedule. By being placed in this Schedule it falls into the category of forms which can be modified by notification of the Governor General in Council.

44. We have thoroughly revised the form of balance-sheet and desire in this connection to express our great indebtedness to our colleague the Hon'ble Mr. Meugens for his assistance and advice in this matter.

45. We have provided for the case where owing to the absence of directors from British [illegible]ia the requisite numb[illegible] required by clause 134 (*1*) [77] to sign the balance-sheet is not [illegible]tainable and we have exempted private companies from the obligation to file a copy of their [illegible]lance-sheet with the registrar.

46. We very carefully considered the question whether it was desirable that the copy of [illegible]ditor's report should be forwarded to the registrar. Some of our members considered this [illegible] dangerous provision, while, on the other hand, it was argued that it was a necessary one in [illegible] of the power of investigation conferred by the Bill upon that officer. We, however, rec[illegible]ed on the one hand the danger of allowing inspection by the general public of such a do[illegible] and on the other hand, the difficulty of requiring the registrar to preserve a large number of [illegible]ntial [illegible]ments. On the whole we came to the conclusion that, in the absence of unanimity, [illegible] make so considerable an alteration in the present law.

47. We have amended clause 138 [135] so as to render it obligatory on past officers of the company to furnish information or explanation when called upon by the registrar, and we have made consequential alterations to give the same power to inspectors appointed under the Act.

48. We gave our most careful consideration to the question whether private companies should be exempted from the obligation to appoint auditors with special qualifications, and have come to the conclusion there is no sufficient reason why they should not be allowed to appoint such persons as they think fit. The question of the appointment of a person in the employment of a director or other officer of a company as auditor of the company was considered, and we think it desirable that this should be prohibited subject, however, to an exception in the case of private companies.

49. We have slightly re-drafted clause 145 (*6*) [142 (*6*)] which as it stands in the Bill, following the English Act, is very difficult to construe.

50. It has been urged upon us that it would be a more convenient and suitable arrangement if the provisions in the Indian Arbitration Act, 1899, were made applicable to arbitrations by companies. It is suggested that the provisions in clauses 151 to 177 of the Bill as introduced in this respect are neither satisfactory nor as well drafted as those in the Indian Arbitration Act. The ordinary objection to referential legislation, moreover, does not apply in the present case as the provisions are part of the general law of arbitration rather than of company law. We think there is considerable force in these contentions and have embodied the amendment in the Bill as revised by us.

51. We have slightly amended clause 155 [179] and have made it clear that the registrar must enter in his books the change in the status of the company.

52. We have carefully considered the question of the omission of sub-clause (*2*) of clause 167 [192.] This clause is very difficult to construe as it stands in the Bill, and although it reproduces existing law we think there is no sufficient reason for retaining the provision and have therefore struck it out.

53. We have amended clause 197 [221] to provide that the Court shall act on an application from the official liquidator, and we have amended sub-clause (*7*) of this clause so that there

Act, and a few not even in the English Act, which this Bill has followed with slavish exactitude, as the Hon'ble Member in charge of the Bill was pleased to observe. I also regret to have to observe that unnecessarily severe penalties by way of fine should have been provided for all kinds of laches and defaults, however trivial, which will make the life of every responsible officer of the company from directors downwards somewhat uncomfortable, and that much longer terms of imprisonment should have been provided even for those offences which are amply provided for in the Indian Penal Code.

I beg to point out some of the provisions which seem to be unnecessarily hard and which, in my opinion, may go to handicap promotion of joint-stock companies specially small ones with small capitals.

Clause [23] sub-clause (2). This sub-clause is superfluous, nobody gains anything by a declaration as required here.

Clause [81]. Provisions made in this clause are somewhat hard. They may not appear hard in England where there is superabundance of capital awaiting investment. There any conditions imposed and howsoever hard they may be cannot have serious consequences, but, here in India, where money is so scarce and so shy that it has to be coaxed, nothing should be done and no burdensome conditions should be imposed which may go to hamper the promotion of joint-stock companies. All these provisions from sub-clause (2) downwards had no place in the existing Act.

Clause [88] (1) (1) —I beg to substitute the following: "signified his consent in writing to act as such director to a responsible officer of the company."

Clause [97].—Very hard. It will throw too heavy a burden upon the promoters and directors, and it will be difficult to comply with the requirements of this section. I would omit all the additions made here over and above those contained in the old Act.

Clause [105].—In my humble opinion this clause is unworkable and will render the floatation of a company in several cases not only a difficult but almost an impossible task. This is new and I would omit it.

Clause [108]. —This is another unnecessary clause. I would omit it.

The provision made in clause [187] (2) is particularly hard. Here instead of penalising the default by mere fine, the default may lead to the winding up of the company and as such, all the trouble and labour taken in floating a company might be lost on the happening of a single contingency. Company promoting is yet in its infancy and as such, hard conditio[illegible] should not in the beginning be imposed which may go to discourage or handicap the promotio[illegible] of joint-stock companies.

There are other clauses equally hard, and it will take time to comment on each of t[illegible] I reserve my right of moving amendments on such clauses of the Bill as I may deem fit.

In conclusion, I beg to point out that the present Bill, though on the lines of the [illegible] Act, contains so many innovations and some of them are so hard that in practice they w[illegible] be found unworkable. I beg to submit that promoters of joint-stock companies will [illegible] it extremely hard, if not well nigh impossible, to promote a new enterpri[illegible] and the [illegible]sons are these : that India being comparatively poor and the standard of [illegible] being very low, there is not that superabundance of money here as is to be found in England and other European countries. There is no such thing as hoarded money in India; here capital is shy and has to be coaxed, added to all these disadvantages, if promoters and managing agents are fettered by hard and impossible conditions, then promotion and development of commercial enterprises would be at an end. Further, I beg to point out that what suits such a wealthy country as England may not suit India, here the people are shy and do not know and have not yet come to appreciate the blessings of joint-stock enterprises, and the people here are not yet accustomed to work under the conditions which the Bill proposes to impose. In England, if the promoters be well known and reliable, any amount of money can be had for any enterprise, whereas in this country no amount of coaxing can secure money for a new enterprise. Company floatation is yet in its infancy in this country; unless some latitude is allowed here, company promoting would be at a discount. Moreover the present Bill being a voluminous one, and most of the provisions drawn on the analogy of the English law being new to this country, it would be inexpedient to take up the Bill for consideration at the fag end of the session.

I therefore humbly pray that the consideration of the Bill may be postponed and it be re-circulated for eliciting fresh public opinion.

I need not go into further details. I reserve my right of moving amendments (if need be) in Council. I am really glad that some of the clauses introduced by the Select Committee have been temporarily withdrawn from the Bill, and I beg to thank the official members for the same.

In conclusion, I beg to tender my thanks to the Hon'ble the Law Member and the Hon'ble Member for Commerce and Industry for the courtesy and attention shown to us and more particularly for the patience shown in listening to our arguments.

SITA NATH ROY.

[AS AMENDED BY SELECT COMMITTEE.]

[Words printed in italics indicate amendments suggested by the Select Committee.]

A Bill to consolidate and amend the law relating to Trading Companies and other Associations.

WHEREAS it is expedient to consolidate and amend the law relating to Trading Companies and other associations; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title, commencement and extent.

1. (*1*) This Act may be called the Indian Companies Act, 19*13*.

(*2*) It shall come into force on the first day of *April* 19*14*; and

(*3*) It extends to the whole of British India including British Baluchistan and the Santhal Parganas.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

[S. 285, Companies Act, 1908.] (*1*) "articles" means the articles of association of a company as originally framed or as altered by special resolution, including, so far as they apply to the company, the regulations contained (as the case may be) in Table B in the Schedule annexed to Act No. XIX of 1857, or in Table A in the First Schedule annexed to the Indian Companies Act, 1882, or in Table A in the First Schedule annexed to this Act:

VI of 1882.

[*Ibid.*] (*2*) "company" means a company formed and registered under this Act or an existing company:

[*Ibid.*] (3) "the Court" means the Court having jurisdiction *under this Act*:

[*Ibid.*] (4) "debenture" includes debenture stock:

[*Ibid.*] (5) "[illegible]" includes any person occupying the position of a director by whatever name called:

[S. 3, Indian Companies Act, 1882.] (*6*) "District Court" means the principal Civil Court of original jurisdiction in a district, but does not include a High Court in the exercise of its ordinary original civil jurisdiction:

[*Ibid.*] (*7*) "existing company" means a company formed and registered under the Indian Companies Act, 1866, or under any Act or Acts repealed thereby, or under the Indian Companies Act, 1882:

X of 1866.

VI of 1882.

[*Cf.* s. 108 (5), Companies Act, 1908; S. 3, Indian Companies Act, 1882.] (*8*) "Insurance company" means a company that carries on the business of insurance either solely or in common with any other business or businesses:

(*9*) "*manager*" *includes any person occupying the position of a manager by whatever name called and whether under a contract of service or not*:

(*10*) "memorandum" means the memorandum of association of a company as originally framed or as altered in pursuance of the provisions of this Act:

(*11*) "*officer*" *includes any director, manager or secretary but, save in sections 236, 237, and 238, does not include an auditor.*

(*12*) "prescribed" means, as respects the provisions of this Act relating to the winding up of companies, prescribed by rules made by the High Court, and as respects the other provisions of this Act, prescribed by the Governor General in Council:

[S. 121 (1) and (8), Companies Act, 1908.] (*13*) "private company" means a company which

(*i*) by its articles—

(*a*) restricts the right to transfer its shares; and

(*b*) limits the number of its members (exclusive of persons who are in the employ of the company) to fifty; and

(*c*) prohibits any invitation to the public to subscribe for any shares or debentures of the company: *and*

(*ii*) *continues to observe such restrictions, limitations and prohibitions*:

Provided that, where two or more persons hold one or more shares in a company jointly, they shall, for the purposes of this definition, be considered as a single member:

[S. 285, Companies Act, 1908.] (*14*) "prospectus" means any prospectus, notice, circular, advertisement or other invitation, offering to the public for subscription or purchase any shares or debentures of a company:

[*Ibid.*] (*15*) "the registrar" means a registrar or assistant registrar performing under this Act the duty of registration of companies: and

[*Ibid.*] (*16*) "share" means share in the share capital of the company, and includes stock except when a distinction between stock and shares is expressed or implied.

Jurisdiction of the Courts.

3. (*1*) *The Court having jurisdiction under this Act shall be the High Court having jurisdiction in the place at which the registered office of the company is situate:*

Provided that the Local Government may, by notification in the local official Gazette and subject to such restrictions and conditions as it thinks fit, empower any District Court to exercise all or any of the jurisdiction by this Act conferred upon the Court, and in that case such District Court shall, as regards the jurisdiction so conferred, be the Court in respect of all companies having their registered offices in the district.

[Clause (2) of Bill.] *(2) For the purposes of jurisdiction to wind up companies, the expression 'registered office' means the place which has longest been the registered office of the company during the six months immediately preceding the presentation of the petition for winding up.*

(3) Nothing in this section shall invalidate a proceeding by reason of its being taken in a wrong Court.

PART II.

CONSTITUTION AND INCORPORATION.

Prohibition of partnerships exceeding certain number.

[S. 1, Companies Act, 1908; S. 4, Indian Companies Act, 1882.] **4.** (*1*) No company, association or partnership consisting of more than ten persons shall be formed for the purpose of carrying on the business of banking unless it is registered as a

company under this Act, or is formed in pursuance of an Act of Parliament or some other Act of the Governor General in Council, or *of* Royal Charter or Letters Patent.

(2) No company, association or partnership consisting of more than twenty persons shall be formed for the purpose of carrying on any other business that has for its object the acquisition of gain by the company, association or partnership, or by the individual members thereof, unless it is registered as a company under this Act, or is formed in pursuance of *an Act of Parliament or* some other Act *of the Governor General in Council* or *of Royal Charter or* Letters Patent.

Memorandum of Association.

[S. 3, Companies Act, 1908; Ss. 6 and 7, Indian Companies Act, 1882.]

Mode of forming incorporated company.

5. Any seven or more persons (or, where the company to be formed will be a private company, any two or more persons) associated for any lawful purpose may, by subscribing their names to a memorandum of association and otherwise complying with the requirements of this Act in respect of registration, form an incorporated company, with or without limited liability (that is to say), either—

(*i*) a company having the liability of its members limited by the memorandum to the amount, if any, unpaid on the shares respectively held by them (in this Act termed a company limited by shares) ; or

(*ii*) a company having the liability of its members limited by the memorandum to such amount as the members may respectively thereby undertake to contribute to the assets of the company in the event of its being wound up (in this Act termed a company limited by guarantee) ; or

(*iii*) a company not having any limit on the liability of its members (in this Act termed an unlimited company).

[S. 3, Companies Act, 1908; S. 8, Indian Companies Act, 1882.]

Memorandum of company limited by shares.

6. In the case of a company limited by shares—

(1) the memorandum shall state—

(*i*) the name of the company, with "Limited" as the last word in its name;

(*ii*) the *province* in which the registered office of the company is to be situate ;

(*iii*) the objects of the company ;

(*iv*) that the liability of the members is limited ;

(*v*) the amount of share capital with which the company proposes to be registered, and the division thereof into shares of a fixed amount :

(2) no subscriber of the memorandum shall take less than one share :

(3) each subscriber shall write opposite to his name the number of shares he takes.

[S. 4, Companies Act, 1908; S. 9, Indian Companies Act, 1882.]

Memorandum of company limited by guarantee.

7. In the case of a company limited by guarantee—

(1) the memorandum shall state—

(*i*) the name of the company, with "Limited" as the last word in its name ;

(*ii*) the *province* in which the registered office of the company is to be situate ;

(*iii*) the objects of the company ;

(*iv*) that the liability of the members is limited ;

(*v*) that each member undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding a specified amount :

(2) if the company has a share capital—

(*i*) the memorandum shall also state the amount of share capital with which the company proposes to be registered and the division thereof into shares of a fixed amount ;

(*ii*) no subscriber of the memorandum shall take less than one share ;

(*iii*) each subscriber shall write opposite to his name the number of shares he takes.

[S. 37, Indian Companies Act, 1882.]

Memorandum of unlimited company.

8. In the case of an unlimited company—

[S. 5, Companies Act, 1908; S. 1, Indian Companies Act, 1882.]

(1) the memorandum shall state—

(*i*) the name of the company ;

(*ii*) the *province* in which the registered office of the company is to be situate ;

(*iii*) the objects of the company ;

(2) if the company has a share capital—

(*i*) no subscriber of the memorandum shall take less than one share ; and

(*ii*) each subscriber shall write opposite to his name the number of shares he takes

Signature of memorandum.

9. The memorandum shall be signed by each subscriber in the presence of at least one witness who shall attest the signature

[S. 6, Companies Act, 1908; S. 11, Indian Companies Act, 1882.]

Restriction on alteration of memorandum.

10. A company shall not alter the conditions contained in its memorandum except in the cases and in the mode and to the extent for which express provision is made in this Act.

[S. 12, *ibid.*] [S. 7, Companies Act, 1908.]

Name of company and change of name

11 (*1*) A company shall not be registered by a name identical with that by which a company in existence is already registered, or so nearly resembling that name as to be calculated to deceive, except where the company in existence is in the course of being dissolved and signifies its consent in such manner as the registrar requires.

[Ss. 43 and 88, *ibid*; S. 8, Companies Act, 1908; Ss 38 and 43, Indian Companies Act, 1882.]

(*2*) If a company, through inadvertence or otherwise, is, without such consent as aforesaid, registered by a name identical with that by which a company in existence is previously registered, or so nearly resembling it as to be calculated to deceive, the first-mentioned company may, with the sanction of the registrar, change its name.

[New.] (3) A company shall not be registered by a name which contains *any of the following words, namely :— "Crown", "Emperor", "Empire", "Empress", "Imperial", "King", "Queen", "Royal", or* words expressing or implying the sanction, approval or patronage of the Crown or the Government of India or a Local Government, except where the Governor General in Council signifies his consent to the use of such words as part of the name of the company by order in writing under the hand of one of the Secretaries to the Government of India :

Provided that nothing in this sub-section shall apply to companies registered before the commencement of this Act

[S. 36, Indian Companies Act, 1882.] (4) Any company may, by special resolution and subject to the approval of the Local Government signified in writing, under the hand of one of the Secretaries to such Government, change its name.

(5) Where a company changes its name, the registrar shall enter the new name on the register in place of the former name, and shall issue a certificate of incorporation altered to meet the circumstances of the case On the issue of such a certificate, the change of name shall be complete.

(6) The change of name shall not affect any rights or obligations of the company, or render defective any legal proceedings by or against the company; and any legal proceedings that might have been continued or commenced against it by [illegible] former name may be continued or commenced [illegible]nst it by its new name

[S. 9, (1), (2), (3), Companies Act, 1908; S. 4, Act XII of 1895] [illegible]2. (1) Subject to the provisions of this Act, a company may, by special resolution, alter the provisions [illegible] memorandum so as to change the place of the [illegible]stered office from one *province* to another, or [illegible] respect to the objects of the company, so far as may [illegible] required to enable it —

[Alteration of *memorandum*.]

[S. 4, Act XII, 1895.] (a) to carry [illegible] more economically or more efficiently; or

[S. 8, *ibid*] (b) to attain its main purpose by new or improved means, or

(c) to enlarge or change the local area of its operations; or

(d) to carry on some business which under existing circumstances may conveniently or advantageously be combined with the business of the company; or

(e) to restrict or abandon any of the objects specified in the memorandum.

(2) The alteration shall not take effect until and except in so far as it is confirmed by the Court on petition.

[S. 5, Act XII of 1895.] (3) Before confirming the alteration, the Court must be satisfied—

(a) that sufficient notice has been given to every holder of debentures of the company, and to any persons or class of persons whose interests will, in the opinion of the Court, be affected by the alteration; and

(b) that, with respect to every creditor who in the opinion of the Court is entitled to object, and who signifies his objection in manner directed by the Court, either his consent to the alteration has been obtained or his debt or claim has been discharged or has determined, or has been secured to the satisfaction of the Court:

Provided that the Court may, in the case of any person or class, for special reasons, dispense with the notice required by this section.

Power of Court when confirming *alteration*. [S. 9 (4), Companies Act, 1908; S. 6, Act XII of 1895.]

13. The Court may make an order confirming the alteration either wholly or in part, and on such terms and conditions as it thinks fit, and may make such order as to costs as it thinks proper.

Exercise of discretion by Court. [S. 9 (5), Companies Act, 1908; S. 7, XII of 1895.]

14. The Court shall, in exercising its discretion under sections 12 and 13, have regard to the rights and interests of the members of the company or of any class of them, as well as to the rights and interest of the creditors, and may, if it thinks fit, adjourn the proceedings in order that an arrangement may be made to the satisfaction of the Court for the purchase of the interests of dissentient members; and may give such directions and make such orders as it may think expedient for facilitating or carrying into effect any such arrangement:

Provided that no part of the capital of the company may be expended in any such purchase.

Procedure on confirmation of the alteration. [S. 9 (6), Companies Act 1908; *Cf.* s. 9 (2) Act XII of 1895.]

15. (1) A certified copy of the order confirming the alteration, together with a printed copy of the memorandum as altered, shall, within three months from the date of the order, be *filed* by the company *with* the registrar, and he shall register the same, and shall certify the registration under his hand, and the certificate shall be conclusive evidence that all the requirements of this Act with respect to the alteration and the confirmation thereof have been complied with, and thenceforth the memorandum so altered shall be the memorandum of the company

[*Cf.* s. 9 (2) of Act XII of 1895.] (2) Where the alteration involves a transfer of the registered office *from one province to another*, a certified copy of the order confirming such change shall be *filed* by the company *with* the registrar in each of such *provinces*, and each of such registrars shall register the same, and shall certify under his hand the registration thereof, and the registrar for the *province* from which such office is transferred shall send to the registrar for the other *province* all documents relating to the company registered *or filed* in his office.

(3) The Court may by order at any time extend the time for the *filing* of documents *with* the registrar under this section for such period as the Court thinks proper.

Effect of failure to register within three months. [S. 10, Act XII of 1895.]

16. No such alteration shall have any operation until registration thereof has been duly effected in accordance with the provisions of section 15, and if such registration is not effected within three months next after the date of the order of the Court confirming the alteration, *or within such further time as may be allowed by the Court in accordance with the provisions of section* 15, such alteration and order and all

proceedings connected therewith shall, at the expiration of such period of three months *or such further time, as the case may be*, become absolutely null and void :

Provided that the Court may, on sufficient cause shown, revive the order on application made within a further period of one month.

Articles of Association.

[S. 10, Companies Act, 1908; S. 37, Indian Companies Act, 1882.]

Registration of articles.

17. (*1*) There may, in the case of a company limited by shares, and there shall, in the case of a company limited by guarantee or unlimited, be registered with the memorandum, articles of association signed by the subscribers to the memorandum and prescribing regulations for the company.

(*2*) Articles of association may adopt all or any of the regulations contained in Table A in the First Schedule.

(*3*) In the case of an unlimited company or a company limited by guarantee, the articles, if the company has a share capital, shall state the amount of share capital with which the company propose to be registered.

(*4*) In the case of an unlimited company or a company limited by guarantee, if the company has not a share capital, the articles shall state the number of members with which the company proposes to be registered, for the purpose of enabling the registrar to determine the fees payable on registration.

[S. 11, Companies Act, 1908; S. 38, Indian Companies Act, 1882.]

Application of Table A.

18. In the case of a company limited by shares and registered after the commencement of this Act, if articles are not registered, or, if articles are registered, in so far as the articles do not exclude or modify the regulations in Table A in the First Schedule, those regulations shall, so far as applicable, be the regulations of the company in the same manner and to the same extent as if they were contained in duly registered articles.

[S. 12, Companies Act, 1908; Cf. ss. 37 and 39, Indian Companies Act, 1882.]

Form and signature of articles.

19. Articles shall—

(*a*) be printed ;

(*b*) be divided into paragraphs numbered consecutively ; and

(*c*) be signed by each subscriber of the memorandum of association in the presence of at least one witness who must attest the signature.

[S. 13, Companies Act, 1908; S. 76, Indian Companies Act, 1882.]

Alteration of articles by special resolution.

20. (*1*) Subject to the provisions of this Act and to the conditions contained in its memorandum, a company may by special resolution alter or add to its articles ; and any alteration or addition so made shall be as valid as if originally contained in the articles, and be subject in like manner to alteration by special resolution.

[Cf. s. 221, Indian Companies Act, 1882.]

(*2*) The power of altering articles under this section shall, in the case of any company formed and registered under Act No. XIX of 1857 and Act No. VII of 1860 or either of them, extend to altering any provisions in Table B annexed to Act XIX of 1857, and shall also, in the case of an unlimited company formed and registered under the said Acts or either of them, extend to altering any regulations relating to the amount of capital or its distribution into shares, notwithstanding that those regulations are contained in the memorandum.

General Provisions.

[S. 14, Companies Act, 1908; S. 39, Indian Companies Act, 1882.] [Cf. s. 11, Indian Companies Act, 1882.]

Effect of memorandum and articles.

21. (*1*) The memorandum and articles shall, when registered, bind the company and the members thereof to the same extent as if they respectively had been signed by each member and contained a *covenant* on the part of each member, his heirs, *and legal representatives*, to observe all the provisions of the memorandum and of the articles, subject to the provisions of this Act.

(*2*) All money payable by any member to the company under the memorandum or articles shall be a debt due from him to the company.

[S. 15, Companies Act, 1908; S. 40, Indian Companies Act, 1882.]

Registration of memorandum and articles.

22. The memorandum and the articles (if any) shall be *filed with* the registrar for *the province* in which the registered office of the company is stated by the memorandum to be situate, and he shall retain and register them.

[S. 16, Companies Act, 1908; S. 41, Indian Companies Act, 1882.]

Effect of registration.

23. (*1*) On the registration of the memorandum of a company, the registrar shall certify under his hand that the company is incorporated, and in the case of a limited company that the company is limited.

(*2*) From the date of incorporation mentioned in the certificate of incorporation, the subscribers of the memorandum, together with such other persons as may from time to time become members of the company, shall be a body corporate by the name contained in the memorandum, capable forthwith of exercising all the functions of an incorporated company, and having perpetual succession and a common seal, but with such liability on the part of the members to contribute to the assets of the company in the event of its being wound up as is mentioned in this Act.

[S. 17, Companies Act, 1908; Ss. 41 and 236, Indian Companies Act, 1882.]

Conclusiveness of certificate of incorporation.

24. (*1*) A certificate of incorporation given by the registrar in respect of any association shall be conclusive evidence that all the requirements of this Act in respect of registration and of matters precedent and incidental thereto have been complied with, and that the association is a company authorised to be registered and duly registered under this Act.

(*2*) A declaration by *an advocate, attorney or pleader entitled to appear before a High Court who is* engaged in the formation of a company, or by a person named in the articles as a director, *manager* or secretary of the company, of compliance with all or any of the said requirements shall be *filed with* the registrar, and the registrar may accept such a declaration as sufficient evidence of compliance.

[S. 18, Companies Act, 1908; S. 42, Indian Companies Act, 1882.]

Copies of memorandum and articles to be given to members.

25. (*1*) Every company shall send to every member, at his request, and on payment of one rupee or such less sum as the company may prescribe, a copy of the memorandum and of the articles (if any).

(*2*) If a company makes default in complying with the requirements of this section, it shall be liable for each offence to a fine not exceeding *ten* rupees.

Associations not for Profit.

[S. 19, Companies Act, 1908; s. 26, Indian Companies Act, 1882.]

Power to dispense with "Limited" in name of charitable and other companies.

26. (*1*) Where it is proved to the satisfaction of the Local Government that an association *capable of being* formed as a limited company *has been or is about to be* formed for promoting commerce, art, science, charity, or any other useful object, and *applies or* intends to apply its profits (if any) or other income in promoting its objects, and to prohibit the payment of any dividend to its members, the Local Government may, by license under the hand of one of its Secretaries, direct that the association be registered as a company with limited liability, without the addition of the word "Limited" to its name, and the association may be registered accordingly.

(*2*) A license by the Local Government under this section may be granted on such conditions and subject to such regulations as the Local Government thinks fit, and those conditions and regulations shall be binding on the association, and shall, if the Local Government so directs, be inserted in the memorandum and articles, or in one of those documents.

(*3*) The association shall on registration enjoy all the privileges of limited companies, and be subject to all their obligations, except those of using the word "Limited" as any part of its name, and of publishing its name, and of *filing* lists of members and directors and managers *with* [illegible]gistrar.

[illegible]) A license under this section may at any [illegible] be revoked by the Local Government, and u[illegible]vocation the registrar shall enter the word "[illegible]l" at the end of the name of the association [illegible] the register, and the association shall cease [illegible]joy the exemptions and privileges granted by [illegible] section:

Provided [illegible] before a [illegible]nse is so revoked, the Local Governm[illegible] the association notice in writing of its intention, and shall afford the association an opportunity of submitting a representation in opposition to the revocation.

Companies limited by Guarantee.

[S. 21, Companies Act, 1908.]

Provision as to companies limited by guarantee.

27. (*1*) In the case of a company limited by guarantee and not having a share capital, and registered after the commencement of this Act, every provision in the memorandum or articles or in any resolution of the company purporting to give any person a right to participate in the divisible profits of the company otherwise than as a member shall be void.

(*2*) For the purpose of the provisions of this Act relating to the memorandum of a company limited by guarantee and of this section, every provision in the memorandum or articles, or in any resolution, of any company limited by guarantee and registered after the commencement of this Act, purporting to divide the undertaking of the company into shares or interests, shall be treated as a provision for a share capital, notwithstanding that the nominal amount or number of the shares or interests is not specified thereby.

PART III.

SHARE CAPITAL, REGISTRATION OF UNLIMITED COMPANY AS LIMITED AND UNLIMITED LIABILITY OF DIRECTORS.

Distribution of Share Capital.

[S. 22, Companies Act, 1908; s. 44, Indian Companies Act, 1882.]

Nature of shares.

28. (*1*) The shares or other interest of any member in a company shall be moveable property, transferable in manner provided by the articles of the company.

(*2*) Each share in a company having a share capital shall be distinguished by its appropriate number.

[S. 23, Companies Act, 1908; s. 54, Indian Companies Act, 1882.]

Certificate of shares or stock.

29. A certificate, under the common seal of the company, specifying any shares or stock held by any member, shall be *primâ facie* evidence of the title of the member to the shares or stock therein specified.

[S. 24, Companies Act, 1908; s. 45, Indian Companies Act, 1882.]

Definition of "member."

30. (*1*) The subscribers of the memorandum of a company shall be deemed to have agreed to become members of the company, and on its registration shall be entered as members in its register of members.

(*2*) Every other person who agrees to become a member of a company, and whose name is entered in its register of members, shall be a member of the company.

[S. 25, Companies Act, 1908; s. 47, Indian Companies Act, 1882.]

Register of members.

31. (*1*) Every company shall keep in one or more books a register of its members, and enter therein the following particulars:—

(*i*) the names and addresses, and the occupations, if any, of the members, and, in the case of a company having a share capital, a statement of the shares held by each member, distinguishing each share by its number, and of the amount paid or agreed to be considered as paid on the shares of each member;

(*ii*) the date at which each person was entered in the register as a member;

(*iii*) the date at which any person ceased to be a member.

(*2*) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues; and every *officer* of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

[S. 26, Companies Act, 1908; ss. 48, 49 and 50, Indian Companies Act, 1882.]

Annual list of members and summary.

32. (*1*) Every company having a share capital shall once at least in every year make a list of all persons who on the day *of* the first or only ordinary general meeting in the year, are members of the company, and of all persons who have ceased to be members since the date of the last return or (in the case of the first return) of the incorporation of the company.

(2) The list shall state the names, addresses, and occupations of all the past and present members therein mentioned, and the number of shares held by each of the existing members at the date of the return, specifying shares transferred since the date of the last return or (in the case of the first return) of the incorporation of the company by persons who are still members and *persons who* have ceased to be members respectively and the dates of registration of the transfers, and shall contain a summary distinguishing between shares issued for cash and shares issued as fully or partly paid up otherwise than in cash, and specifying the following particulars:—

(a) the amount of the share capital of the company, and the number of the shares into which it is divided;

(b) the number of shares taken from the commencement of the company up to the date of the return;

(c) the amount called up on each share;

(d) the total amount of calls received;

(e) the total amount of calls unpaid;

(f) the total amount of the sums (if any) paid by way of commission in respect of any shares or debentures, or allowed by way of discount in respect of any debentures, since the date of the last return;

(g) the total number of shares forfeited;

(h) the total amount of shares or stock for which share-warrants are outstanding at the date of the return;

(i) the total amount of share-warrants issued and surrendered respectively since the date of the last return;

(k) the number of shares or amount of stock comprised in each share-warrant;

(l) the names and addresses of the persons who at the date of the return are the directors of the company *and of the persons (if any) who at the said date are the managers of the company*; and

(m) the total amount of debt due from the company in respect of all mortgages and charges which are required to be registered with the registrar under this Act

(3) The above list and summary shall be contained in a separate part of the register of members, and shall be completed within seven days after the *day of the first or only ordinary general meeting in the year,* and the company shall forthwith *file with* the registrar a copy signed by *a director or by* the manager or the secretary of the company, together with a certificate from such *director,* manager or secretary that the *list and summary state the facts as they stood on the day aforesaid.*

(4) If a company makes default in complying with the requirements of this section it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues, and every *officer* of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

33. No notice of any trust, expressed, implied or constructive, shall be entered on the register, or be receivable by the registrar.

Trusts not to be entered on register.

34. On the application of the transferor of any share or interest in a company, the company shall enter in its register of members the name of the transferee in the same manner and subject to the same conditions as if the application for the entry were made by the transferee.

Registration of transfer at request of transferor

[S. 28, Companies Act, 1908; s. 29, Indian Companies Act, 1882.]

35. A transfer of the share or other interest of a deceased member of a company made by his *legal* representative shall, although the *legal* representative is not himself a member, be as valid as if he had been a member at the time of the execution of the instrument transfer.

Transfer by *legal* representative

[S. 29, Companies Act, 1908; s. 46, Indian Companies Act, 1882]

36. (1) The register of members, commencing from the date of the registration of the company, shall be kept at the registered office of the company, and, except when closed under the provisions of this Act, shall during business hours (subject to such reasonable restrictions, as the company in general meeting may impose, so that not less than two hours in each day be allowed for inspection) be open to the inspection of any member *gratis,* and to the inspection of any other person on payment of one rupee, or such less sum as the company may prescribe, for each inspection.

Inspection of register of members

[S. 30, Companies Act, 1908; s. 55, Indian Companies Act, 1882]

(2) Any member or other person may require a copy of the register, or of any part thereof, or of the list and summary required by this Act, or any part thereof, on payment of *six* annas for every hundred words or fractional part thereof required to be copied.

(3) If any inspection or copy required under this section is refused, the company shall be liable for each refusal to a fine not exceeding *twenty* rupees and to a further fine not exceeding twenty rupees for every day during which the refusal continues, and every officer of the company who knowingly authorises or permits the refusal shall be liable to the like penalty, and *the* Court may by order compel an immediate inspection of the register.

37. A company may, on giving notice by advertisement in some newspaper circulating in the district in which the registered office of the company is situate, close the register of members for any time or times not exceeding in the whole thirty days in each year.

Power to close register

[S. 31, Companies Act, 1908; s. 56, Indian Companies Act, 1882.]

38. (1) If—

Power of Court to rectify register

[S. 32, Companies Act, 1908; s. 58, Indian Companies Act, 1882.]

(a) the name of any person is fraudulently or without sufficient cause entered in or omitted from the register of members of a company; or

(b) default is made or unnecessary delay takes place in entering on the register the fact of any person having ceased to be a member,

the person aggrieved, or any member of the company, or the company, may apply to the Court for rectification of the register.

(2) The Court may either refuse the application, or may order rectification of the register and payment by the company of any damages sustained

by any party aggrieved, and may make such order as to costs as it in its discretion thinks fit.

(3) On any application under this section the Court may decide any question relating to the title of any person who is a party to the application to have his name entered in or omitted from the register, whether the question arises between members or alleged members, or between members or alleged members on the one hand and the company on the other hand; and generally may decide any question necessary or expedient to be decided for rectification of the register:

Provided that the Court may direct an issue to be tried in which any question of law may be raised; and an appeal from the decision on such an issue shall lie in the manner directed by the Code of Civil Procedure, 1908, on the grounds mentioned in section 100 of that Code.

V of 1908.

[S. 31 (4), Companies Act, 1908; s. 59, Indian Companies Act, 1882.]

Notice to registrar of rectification of register.

39. In the case of a company required by this Act to *file* a list of its members *with* the registrar, the Court, when making an order for rectification of the register, shall, by its order, direct notice of the rectification to be *filed with* the registrar.

[S. 33, Companies Act, 1908; s. 60, Indian Companies Act, 1882.]

Register to be evidence.

40. The register of members shall be *primâ facie* evidence of any matters by this Act directed or authorised to be inserted therein.

[S. 34, Companies Act, 1908; s. 3 (1), (2), Act IV of 1900.]

Power for company to keep branch register in [illegible]ted Kingdom.

41. (1) A company having a share capital may, if so authorised by its articles, cause to be kept in [illegible] the [illegible]nited Kingdom a [illegible]ch register of members (in this Act called a [illegible]ish register).

(2) [illegible]he *company shall, within one month from* [illegible] *of the opening of any British register, file* [illegible] *registrar notice of the situation of the o*[illegible] *where such register is kept and, in the even*[illegible] *change in the situation of such office or of* [illegible]*nuance, shall within one month from the date* [illegible] *discontinuance, as the case may be,* [illegible] *notice* [illegible] *such change or discontinuance.*

(3) *If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.*

[S. 35, Companies Act, 1908; Cf. s. 3 (3), (4), (5), Act IV of 1900.]

Regulations as to British register.

42. (1) A British register shall be deemed to be part of the company's register of members (in this section called the principal register).

(2) It shall be kept in the same manner in which the principal register is by this Act required to be kept, except that the advertisement before closing the register shall be inserted in some newspaper circulating in the *locality* wherein the British register is kept.

(3) The company shall transmit to its registered office in India a copy of every entry in its British register as soon as may be after the entry is made; and shall cause to be kept at such office, duly entered up from time to time, a duplicate of its British register, and the duplicate shall, for all the purposes of this Act, be deemed to be part of the principal register.

(4) Subject to the provisions of this section with respect to the duplicate register, the shares registered in a British register shall be distinguished from the shares registered in the principal register, and no transaction with respect to any shares registered in a British register shall, during the continuance of that registration, be registered in any other register.

(5) The company may discontinue to keep any British register, and thereupon all entries in that register shall be transferred to the principal register.

(6) Subject to the provisions of this Act, any company may, by its articles, make such *regulations* as it may think fit respecting the keeping of *a* British register.

[S. 37 (1), Companies Act, 1908; s. 30, Indian Companies Act, 1882.]

Issue of share warrants to bearer.

43 A company limited by shares, if so authorised by its articles, may, with respect to any fully paid-up shares, or to stock, issue under its common seal a warrant stating that the bearer of the warrant is entitled to the shares or stock therein specified, and may provide by coupons or otherwise, for the payment of the future dividends on the shares or stock included in the warrant, in this Act termed a share-warrant.

[S. 37 (2), Companies Act, 1908; s. 31, Indian Companies Act, 1882.]

Effect of share-warrant.

44. A share-warrant shall entitle the bearer thereof to the shares or stock therein specified, and the shares or stock may be transferred by delivery of the warrant.

[S. 37 (3), Companies Act, 1908; s. 32, Indian Companies Act, 1882.]

Registration of name of bearer of share-warrant.

45. The bearer of a share-warrant shall, subject to the articles of the company, be entitled, on surrendering it for cancellation to have his name entered as a member in the register of members; and the company shall be responsible for any loss incurred by any person by reason of the company entering in its register the name of a bearer of a share-warrant in respect of the shares or stock therein specified without the warrant being surrendered and cancelled.

[S. 37 (4), Companies Act, 1908; s. 33, Indian Companies Act, 1882.]

Position of bearer of share-warrant.

46. The bearer of a share-warrant may, if the articles of the company so provide, be deemed to be a member of the company within the meaning of this Act, either to the full extent or for any purposes defined in the articles, except that he shall not be qualified in respect of the shares or stock specified in the warrant for being a director or manager of the company, in cases where such a qualification is required by the articles.

[S. 37 (5), Companies Act, 1908; s. 34, Indian Companies Act, 1882.]

Entries in register when share-warrant issued.

47. (1) On the issue of a share-warrant, the company shall strike out of its register of members the name of the member then entered therein as holding the shares or stock specified in the warrant as if he had ceased to be a member, and shall enter in the register the following particulars, namely:—

(i) the fact of the issue of the warrant;

(ii) a statement of the shares or stock included in the warrant, distinguishing each share by its number; and

(iii) the date of the issue of the warrant.

(2) *If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every*

day during which the default continues, and every officer of the company who knowingly and wilfully continues or permits the default shall be liable to the like penalty

[S. 37 (6), Companies Act, 1908; s. 47, Indian Companies Act, 1882]

Surrender of share-warrant.

48. Until the warrant is surrendered, the above particulars shall be deemed to be the particulars required by this Act to be entered in the register of members; and, on the surrender, the date of the surrender shall be entered as if it were the date at which a person ceased to be a member.

[S. 39, Companies Act, 1908; s. 27, Indian Companies Act, 1882.]

Power of company to arrange for different amounts being paid on shares

49. A company, if so authorised by its articles, may do any one or more of the following things, namely:—

(1) make arrangements on the issue of shares for a difference between the shareholders in the amounts and times of payment of calls on their shares;

(2) accept from any member who assents thereto the whole or a part of the amount remaining unpaid on any shares held by him although no part of that amount has been called up;

(3) pay dividend in proportion to the amount paid up on each share where a larger amount is paid up on some shares than on others.

[S. 41, Companies Act, 1908; ss. 12, 23, 24, 25 & 26, Indian Companies Act, 1882.]

Power of company limited by shares to alter its share capital.

50. (*1*) A company limited by shares, if so authorised by its articles, may alter the conditions of its memorandum as follows, (that is to say), it may—

(*a*) increase its share capital by the issue of new shares of such amount as it thinks expedient;

[S. 12, Indian Companies Act, 1882.]

(*b*) consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;

(*c*) convert all or any of its paid-up shares into stock and re-convert that stock into paid-up shares of any denomination;

[S. 24, *ibid.*]

(*d*) sub-divide its shares, or any of them, into shares of smaller amount than is fixed by the memorandum, so however, that in the sub-division the proportion between the amount paid and the amount, if any, unpaid on each reduced share shall be the same as it was in the case of the share from which the reduced share is derived;

[S. 23, *ibid.*]

(*e*) cancel shares which, at the date of the passing of the resolution in that behalf, have not been taken or agreed to be taken by any person, and diminish the amount of its share capital by the amount of the shares so cancelled.

(*2*) The powers conferred by this section with respect to sub-division of shares must be exercised by special resolution.

[S. 25, *ibid.*]

(*3*) Where any alteration has been made under this section in the memorandum of a company, every copy of the memorandum issued after the date of the alteration shall be in accordance with the alteration.

(*4*) If a company makes default in complying with the requirements of sub-section (*3*) it shall be liable to a fine not exceeding *ten* rupees for each copy in respect of which default is made; and every *officer* of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

(*5*) A cancellation of shares in pursuance of this section shall not be deemed to be a reduction of share capital within the meaning of this Act.

[S. 42, Companies Act, 1908; s. 51, Indian Companies Act, 1882.]

Notice to registrar of consolidation of share capital, conversion of shares into stock, etc.

51. (*1*) Where a company having a share capital has consolidated and divided its share capital into shares of larger amount than its existing shares or converted any of its shares into stock, or re-converted stock into shares, it shall within fifteen days of the consolidation *and* division, conversion or re-conversion, *file* notice *with* the registrar of the same, specifying the share consolidated *and* divided, or converted, or the stock re-converted.

(*2*) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues, and every *officer* of the company who knowingly and wilfully authorises or permits the default shall be liable to *the* like penalty.

[S. 43, Companies Act, 1908; s. 52, Indian Companies Act, 1882]

Effect of conversion of shares into stock.

52. Where a company having a share capital has converted any of its shares into stock, and *filed* notice of the conversion *with* the registrar, all th[illegible] pr[illegible]ns of th[illegible]t which are applicable to shares only shall [illegible]se as to so much of the share capital as i[illegible]n-verted into stock; and the register of [illegible]ers of the company, and the list of members [illegible]*ed* *with* the registrar, shall show the [illegible]nt of stock held by each member instead of [illegible] amount of shares and the particulars relati[illegible] shares hereinbefore required by this Ac[illegible]

[S. 44, Companies Act, 1908; s. 57, Indian Companies Act, 1882.]

Notice of increase of share capital or of members

53. (*1*) Wh[illegible] ha[illegible] having a share capital, whether its shares have or have not been converted into stock, has increased its share capital beyond the registered capital, and where a company not having a share capital has increased the number of its members beyond the registered number, it shall *file with* the registrar, in the case of an increase of share capital, within fifteen days after the passing *or, in the case of a special resolution the confirmation*, of the resolution authorising the increase, and in the case of an increase of members within fifteen days after the increase was resolved on or took place, notice of the increase of capital or members, and the registrar shall record the increase.

(*2*) If a company makes a default in complying with the requirements of this section, it shall be liable to a fine not exceeding *fifty* rupees for every day during which the default continues, and every *officer* of the company who knowingly and wilfully authorises or permits the default shall be liable to *the* like penalty.

[S. 45, Companies Act 1908; New.]

Reorganization of share capital.

54. (*1*) A company limited by shares may, by special resolution confirmed by an order of the Court, modify the conditions contained in its memorandum so as to reorganize its share capital, whether by the consolidation of shares of

different classes or by the division of its shares into shares of different classes:

Provided that no preference or special privilege attached to or belonging to any class of shares shall be interfered with except by resolution passed by a majority in number of shareholders of that class holding three-fourths of the share capital of that class and confirmed at a meeting of shareholders of that class in the same manner as a special resolution of the company is required to be confirmed, and every resolution so passed shall bind all shareholders of the class.

(2) Where an order is made under this section, a certified copy thereof shall be filed with the registrar within *twenty-one* days after the making of the order, or within such further time as the Court may allow, and the resolution shall not take effect until such a copy has been so filed.

Reduction of Share Capital.

[S. 46, Companies Act, 1908; Cf. ss. 13 and 249, Indian Companies Act, 1882.]

Reduction of share capital.

55. (1) *No company limited by shares shall have power to buy its own shares unless the consequent reduction of capital is effected and sanctioned in manner hereinafter provided.*

(2) Subject to confirmation by the Court, a company limited by shares, if so authorised by its articles, may by special resolution reduce its share capital in any way, and in particular (without prejudice to the generality of the foregoing power) may—

(*a*) extinguish or reduce the liability on any of its shares in respect of share capital not paid up; or

[illegible]) either with or without extinguishing or reducing liability on any of its shares, cancel any paid-up share capital which is lost or unrepresented by available assets;

(*c*) eith[illegible] extinguishing or reducing liability on any of its shares, pay off any paid-up share capital which is in excess of the wants of the company,

and may, if and so far as is necessary, alter its memorandum by reducing the amount of its share capital and of its shares accordingly.

(3) A special resolution under this section is in this Act called a resolution for reducing share capital.

[S. 47, Companies Act, 1908; s. 15 (part), Indian Companies Act, 1882.]

Application to Court for confirming order.

56. Where a company has passed *and confirmed* a resolution for reducing share capital, it may apply by petition to the Court for an order confirming the reduction.

[S. 48, Companies Act, 1908; Cf. ss. 14 and 15, Indian Companies Act, 1882.]

Addition to name of company of "and reduced."

57. On and from the *confirmation* by a company of a resolution for reducing share capital, or where the reduction does not involve either the diminution of any liability in respect of unpaid share capital or the payment to any shareholder of any paid-up share capital, then on and from the presentation of the petition for confirming the reduction, the company shall add to its name, until such date as the Court may fix, the words "and reduced" as the last words in its name, and those words shall, until that date, be deemed to be part of the name of the company:

Provided that, where the reduction does not involve either the diminution of any liability in respect of unpaid share capital or the payment to any shareholder of any paid-up share capital, the Court may, if it thinks expedient, dispense altogether with the addition of the words "and reduced."

[S. 49 (1), Companies Act, 1908; s. 16, Indian Companies Act, 1882.]

Objections by creditors, and settlement of list of objecting creditors.

58. (1) Where the proposed reduction of share capital involves either diminution of liability in respect of unpaid share capital, or the payment to any shareholder of any paid-up share capital, and in any other case if the Court so directs, every creditor of the company who at the date fixed by the Court is entitled to any debt or claim which, if that date were the commencement of the winding up of the company, would be admissible in proof against the company, shall be entitled to object to the reduction.

(2) The Court shall settle a list of creditors so entitled to object, and for that purpose shall ascertain, as far as possible without requiring an application from any creditor, the names of those creditors and the nature and amount of their debts or claims, and may publish notices fixing a day or days within which creditors not entered on the list are to claim to be so entered or are to be excluded from the right of objecting to the reduction.

[S. 49 (3), Companies Act, 1908; s. 17, Indian Companies Act, 1882.]

Power to dispense with consent of creditor on security being given for his debt.

59. Where a creditor entered on the list *of creditors* whose debt or claim is not discharged or determined does not consent to the reduction, the Court may, if it thinks fit, dispense with the consent of that creditor, on the company securing payment of his debt or claim by appropriating, as the Court may direct, the following amount (that is to say),—

(*i*) if the company admits the full amount of his debt or claim, or, though not admitting it, is willing to provide for it, then the full amount of the debt or claim;

(*ii*) if the company does not admit or is not willing to provide for the full amount of the debt or claim, or if the amount is contingent or not ascertained, then an amount fixed by the Court after the like inquiry and adjudication as if the company were being wound up by the Court.

[S. 50, Companies Act, 1908; part s. 5, Indian Companies Act, 1882.]

Order confirming reduction.

60. The Court, if satisfied, with respect to every creditor of the company who under this Act is entitled to object to the reduction, that either his consent to the reduction has been obtained or his debt or claim has been discharged or has determined or has been secured, may make an order confirming the reduction on such terms and conditions as it thinks fit.

[S. 51, Companies Act, 1908; s. 18, Indian Companies Act, 1882.]

Registration of order and minute of reduction.

61. (1) The registrar on production to him of an order of the Court confirming the reduction of the share capital of a company, and *on the filing with* him of a *certified* copy of the order and of a minute (approved by the Court) showing, with respect to the share capital of the company as altered by the order, the amount of the share capital, the number of shares into which it is to

be divided and the amount of each share, and the amount (if any) at the date of the registration deemed to be paid up on each share, shall register the order and minute.

(2) On the registration, and not before, the resolution for reducing share capital as confirmed by the order so registered shall take effect.

(3) Notice of the registration shall be published in such manner as the Court may direct.

(4) The registrar shall certify under his hand the registration of the order and minute, and his certificate shall be conclusive evidence that all the requirements of this Act with respect to reduction of share capital have been complied with, and that the share capital of the company is such as is stated in the minute.

[S. 62, Companies Act, 1908; ss. 19 and 21, Indian Companies Act, 1882.]

Minute to form part of memorandum.

62. (1) The minute when registered shall be deemed to be substituted for the corresponding part of the memorandum of the company, and shall be valid and alterable as if it had been originally contained therein, and shall be embodied in every copy of the memorandum issued after its registration.

(2) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding ten rupees for each copy in respect of which default is made, and every *officer* of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

[S. 63, Companies Act, 1908; part of ss. 19 and 20, Indian Companies Act, 1882.]

Liability of members in respect of reduced shares.

63. (1) A member of the company, past or present, shall not be liable in respect of any share to any call or contribution exceeding in amount the difference (if any) between the amount paid, or (as the case may be) the reduced amount, if any, which is to be deemed to have been paid, on the share and the amount of the share as fixed by the minute:

Provided that, if any creditor, entitled in respect of any debt or claim to object to the reduction of share capital, is, by reason of his ignorance of the proceedings for reduction, or of their nature and effect with respect to his claim not entered on the list of creditors, and, after the reduction, the company is unable, within the meaning of the provisions of this Act with respect to winding up by the Court, to pay the amount of his debt or claim, then—

(i) every person who was a member of the company at the date of the registration of the order for reduction and minute, shall be liable to contribute for the payment of that debt or claim an amount not exceeding the amount which he would have been liable to contribute if the company had commenced to be wound up on the day before that registration; and

(ii) if the company is wound up the Court, on the application of any such creditor and proof of his ignorance as aforesaid, may, if it thinks fit, settle accordingly a list of persons so liable to contribute, and make and enforce calls and orders on the contributories settled on the list as if they were ordinary contributories in a winding up.

(2) Nothing in this section shall affect the rights of the contributories among themselves.

[S. 64, Companies Act, 1908; s. 22, Indian Companies Act, 1882.]

Penalty on concealment of name of creditor.

64. If any officer of the company wilfully conceals the name of any creditor entitled to object to the reduction, or wilfully misrepresents the nature or amount of the debt or claim of any creditor, or if any *officer* of the company abets any such concealment or misrepresentation as aforesaid, every such officer shall be punishable with imprisonment which may extend to one year, or with fine, or with both.

[S. 65, Companies Act, 1908; part of s. 15, Indian Companies Act, 1882.]

Publication of reasons for reduction.

65. In any case of reduction of share capital, the Court may require the company to publish as the Court directs the reasons for reduction, or such other information in regard thereto as the Court may think expedient with a view to give proper information to the public, and, if the Court thinks fit, the causes which led to the reduction.

[New; s. 56, Companies Act, 1908.]

Increase and reduction of share capital in case of a company limited by guarantee having a share capital.

66. A company limited by guarantee and registered after the commencement of this Act may, if it has a share capital and is so authorised by its articles, increase or reduce its share capital in the same manner and subject to the same conditions in and subject to which a company limited by shares may increase or reduce its share capital under the provisions of this Act.

[illegible] Act, 1882.]

Registration of Unlimited Company as Limited.

Registration of unlimited company as limited.

67. (1) Subject to the provisions of this [illegible]tion, any company re[illegible] ed as unlimited may [illegible] under this Act [illegible] *or any company alr[illegible] gistered as a limited company may* [illegible] *under this Act*, but [illegible] of an unlimited company [illegible] shall not affect any debts, liabilities, obligations or contracts incurred or entered into by, to, with or on behalf of, the company before the registration, and those debts, liabilities, obligations and contracts may be enforced in manner provided by Part VIII of this Act in the case of a company registered in pursuance of that Part.

(2) On registration in pursuance of this section, the registrar shall close the former registration of the company, and may dispense with the delivery to him of copies of any documents with copies of which he was furnished on the occasion of the original registration of the company; but, save as aforesaid, the registration shall take place in the same manner and shall have effect as if it were the first registration of the company under this Act.

[New; s. 58, Companies Act, 1908.]

Power of limited company to provide for reserve share capital on registration.

68. An unlimited company having a share capital may, by its resolution for registration as a limited company in pursuance of this Act, do either or both of the following things, namely:—

(a) increase the nominal amount of its share capital by increasing the nominal amount of each of its shares, but subject to the condition that no part of the amount by which its capital is so increased shall be capable of being called

up except in the event and for the purposes of the company being wound up;

(*b*) provide that a specified portion of its uncalled share capital shall not be capable of being called up except in the event and for the purposes of the company being wound up.

Reserve Liability of Limited Company.

[S. 59, Companies Act, 1908.]

Reserve liability of limited company.

69. A limited company may by special resolution determine that any portion of its share capital which has not been already called up shall not be capable of being called up, except in the event and for the purposes of the company being wound up, and thereupon that portion of its share capital shall not be capable of being called up except in the event and for the purposes aforesaid.

Unlimited Liability of Directors.

[S. 60, Companies Act, 1908; part of s. 7, Indian Companies Act, 1882.]

Limited company may have directors with unlimited liability.

70. (*1*) In a limited company the liability of the directors or of *any* director, may, if so provided by the memorandum, be unlimited.

(*2*) In a limited company in which the liability of *any* director is unlimited, the directors of the company (if any) and the member who proposes [illegible] person for election or appointment to the office [illegible] director shall add to that proposal a statement [illegible] the liability of the person holding that office [illegible] unlimited, and the promoters and *officers* [illegible] company, or one of them, shall, before the [illegible] pts the office or acts therein, give him [illegible] writing that his liability will be unlimited.

(*3*) If [illegible] director or proposer makes default in [illegible] statement or if any promoter or *officer of the company* makes default in giving such a notice, he shall be liable to a fine not exceeding one thousand rupees, and shall also be liable for any damage which the person so elected or appointed may sustain from the default, but the liability of the person elected or appointed shall not be affected by the default.

[S. 61, Companies Act, 1908; part of s. 76, Indian Companies Act, 1882.]

Special resolution of limited company making liability of directors unlimited.

71. (*1*) A limited company, if so authorised by its articles, may, by special resolution, alter its memorandum so as to render unlimited the liability of its directors or of any director.

(*2*) *Upon the confirmation* of any such special resolution, the provisions thereof shall be as valid as if they had been originally contained in the memorandum, and a copy thereof shall be embodied in or annexed to every copy of the memorandum issued after the *confirmation* of the resolution.

(*3*) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding *ten* rupees for each copy in respect of which default is made; and every *officer* of the company, who knowingly and wilfully authorises or permits the default, shall be liable to the like penalty.

PART IV.

MANAGEMENT AND ADMINISTRATION.

Office and Name.

Registered office of company.

[S. 62, Companies Act, 1908; ss. 63 and 64, Indian Companies Act, 1882.]

72. (*1*) Every company shall have a registered office to which all communications and notices may be addressed.

(*2*) Notice *in writing* of the situation of the registered office, and of any change therein, shall be *filed with* the registrar who shall record the same.

(*3*) If a company carries on business without complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which it so carries on business.

Publication of name by a limited company.

[S. 63 (*1*), Companies Act, 1908; s. 65, Indian Companies Act, 1882.]

73. Every limited company—

(*a*) shall paint or affix, and keep painted or affixed, its name on the outside of every office or place in which its business is carried on, in a conspicuous position, in letters easily legible *and* in English *characters*, and also, if the registered office be situate in a place beyond the local limits of the ordinary original civil jurisdiction of a High Court, in *the characters of* one of the vernacular languages used in that place;

(*b*) shall have its name engraven in legible characters on its seal;

(*c*) shall have its name mentioned in legible *English* characters *in all bill-heads and letter paper and* in all notices, advertisements and other official publications of the company, and in all bills of exchange, hundis, promissory notes, endorsements, cheques and orders for money or goods purporting to be signed by or on behalf of the company, and in all bills of parcels, invoices, receipts and letters of credit of the company.

Penalties for non-publication of name.

[S. 63 (*2*) (*3*), Companies Act, 1908; s. 66, Indian Companies Act, 1882.]

74. (*1*) If a limited company does not paint or affix, and keep painted or affixed, its name in manner directed by this Act, it shall be liable to a fine not exceeding fifty rupees for not so painting or affixing its name, and for every day during which its name is not so kept painted or affixed, and every *officer* of the company, who knowingly and wilfully authorises or permits the default, shall be liable to the like penalty.

(*2*) If any officer of a limited company, or any person on its behalf, uses or authorises the use of any seal purporting to be a seal of the company whereon its name is not so engraven as aforesaid, or issues or authorises the issue of any *bill-head, letter paper,* notice, advertisement or other official publication of the company, or signs or authorises to be signed on behalf of the company any bill of exchange, hundi, promissory note, endorsement, cheque or order for money or goods, or issues or authorises to be issued any bill of parcels, invoice, receipt or letter of credit of the company, wherein its name is not mentioned in manner aforesaid, he shall be liable to a fine not exceeding *five hundred* rupees, and shall

further be personally liable to the holder of any such bill of exchange, hundi, promissory note, cheque or order for money or goods, for the amount thereof, unless the same is duly paid by the company.

75. (*1*) *Where any notice, advertisement or other official publication of a company contains a statement of the amount of the authorised capital of the company, such notice, advertisement, or other official publication shall also contain a statement in an equally prominent position and in equally conspicuous characters of the amount of the capital which has been subscribed and the amount paid up.*

Publication of authorised as well as subscribed and paid-up capital.

(*2*) *Any company which makes default in complying with the requirements of this section and every officer of the company who is knowingly a party to the default shall be liable to a fine not exceeding one thousand rupees.*

Meetings and Proceedings.

[s. 64, Companies Act, 1908; part of s. 74, Indian Companies Act, 1882.]

76. (*1*) A general meeting of every company shall be held once at the least in every year, and not more than fifteen months after the holding of the last preceding general meeting, and, if not so held, the company and every officer of the company, who is knowingly a party to the default, shall be liable to a fine not exceeding *five hundred* rupees.

Annual general meeting.

(*2*) When default has been made in holding a meeting of the company in accordance with the provisions of this section, the Court may, on the application of any member of the company, call or direct the calling of a general meeting of the company.

77. *Notwithstanding anything in the articles the quorum for a general meeting of a company shall not exceed ten members present in person or (when proxies are allowed to count for a quorum) twenty members present in person or by proxy.*

Maximum quorum for general meeting.

[s. 65, Companies Act, 1908; s. 75, Indian Companies Act, 1882.]

78. (*1*) Every company limited by shares and registered after the commencement of this Act shall, within a period of six months from the date at which the company is entitled to commence business, hold a general meeting of the members of the company which shall be called the statutory meeting.

Statutory meeting of company.

(*2*) The directors shall, at least ten days before the day on which the meeting is held, forward a report (in this Act called "the statutory report") to every member of the company and to every other person entitled under this Act to receive it.

(*3*) The statutory report shall be certified by not less than two directors of the company or, where there are less than two directors, by the sole director and shall state—

(*a*) the total number of shares allotted, distinguishing shares allotted as fully or partly paid up otherwise than in cash, and stating in the case of shares partly paid up the extent to which they are so paid up, and in either case the consideration for which they have been allotted;

(*b*) the total amount of cash received by the company in respect of all the shares allotted distinguished as aforesaid;

(*c*) an abstract of the receipts of the company *whether from its share capital* or *from* debentures, and of the payments made thereout, up to a date within seven days of the date of the report, exhibiting under distinctive headings the receipts of the company from shares and debentures and other sources, the payments made thereout and particulars concerning the balance remaining in hand and an account or estimate of the preliminary expenses of the company;

(*d*) the names, addresses and descriptions of the directors, auditors (if any), managers (if any) and secretary of the company;

(*e*) the particulars of any contract, the modification of which is to be submitted to the meeting for its approval, together with the particulars of the modification or proposed modification.

(*4*) The statutory report shall, so far as it relates to the shares allotted by the company and to the cash received in respect of such shares and to the receipts and payments of the company on capital account, be certified as correct by the auditors (if any) of the company.

(*5*) The directors shall cause a copy of the statutory report, certi[illegible] this se[illegible] required, to be filed with the registrar forthw[illegible] after the sending thereof to the members [illegible] the company.

(*6*) Every director of the company who [illegible]ingly and wilfully authorises or permits [illegible] in complying with the provisions of sub-sec[illegible] (2) or sub-section (5) shall be liable to a [illegible] not exceeding twenty rupees for every [illegible] during which the default [illegible]

(*7*) The directors shall cause a list showing the names, descriptions and addresses of the members of the company, and the number of shares held by them respectively, to be produced at the commencement of the meeting, and to remain open and accessible to any member of the company during the continuance of the meeting.

(*8*) The members of the company present at the meeting shall be at liberty to discuss any matters relating to the formation of the company, or arising out of the statutory report, whether previous notice has been given or not, but no resolution of which notice has not been given in accordance with the articles may be passed.

(*9*) The meeting may adjourn from time to time, and at any adjourned meeting any resolution of which notice has been given in accordance with the articles, either before or subsequently to the former meeting, may be passed, and the adjourned meeting shall have the same powers as an original meeting.

(*10*) If a petition is presented to the Court in manner provided by Part V for winding up the company on the ground of default in filing the statutory report or in holding the statutory meeting, the Court may, instead of directing that the company be wound up, give directions for the statutory report to be filed or a meeting

to be held, or make such other order as may be just.

(*11*) The provisions of this section as to the forwarding and filing of the statutory report shall not apply in the case of a private company.

[S. 66, Companies Act, 1908.] [New.]

Calling of extraordinary general meeting on requisition.

79. (*1*) Notwithstanding anything in the articles, the directors of a company which has a share capital shall, on the requisition of the holders of not less than one-tenth of the issued share capital of the company upon which all calls or other sums then due have been paid, forthwith proceed to *call* an extraordinary general meeting of the company.

(*2*) The requisition must state the objects of the meeting, and must be signed by the requisitionists and deposited at the registered office of the company, and may consist of several documents in like form, each signed by one or more requisitionists.

(*3*) If the directors do not proceed within twenty-one days from the date of the requisition being so deposited to cause a meeting to be *called* the requisitionists, or a majority of them in value, may themselves *call* the meeting, but *in either case* any meeting so *called* shall be held *within* three months from the date of the deposit *of the requisition*.

(*4*) If at any such meeting a resolution requiring confirmation at another meeting is passed, the directors [illegible] *call* a further extraordinary general meeting for the purpose of considering the resolution and, if thought fit, of confirming it as a special resolution and, if the directors do not *call* the meeting within seven days [illegible] the date of the passing of the first resolution, the requisitionists, or a majority of them in value, may themselves *call* the meeting.

(*5*) Any meeting [illegible] this section by the requisitionists shall be *called* in the same manner, as nearly as possible, as that in which meetings are to be *called* by directors.

[S. 67, Companies Act, 1908; s. 78, Indian Companies Act, 1882.]

Provisions as to meetings and votes.

80. In default of, and subject to, any regulations in the articles,—

(*i*) a meeting of a company may be called by *fourteen* days' notice in writing, served on every member in manner in which notices are required to be served by Table A in the First Schedule;

(*ii*) five members may call a meeting,

(*iii*) any person elected by the members present at a meeting may be chairman thereof, and

(*iv*) every member shall have one vote

[S. 68, Companies Act, 1908.] [New.]

Representation of companies at meetings of other companies of which they are members

81. A company which is a member of another company may, by resolution of the directors, authorise any of its officials or any other person to act as its representative at any meeting of that other company, and the person so authorised shall be entitled to exercise the same powers on behalf of the company which he represents as if he were an individual shareholder of that other company.

[S. 69, Companies Act, 1908; s. 178 (part), Indian Companies Act, 1882]

Extraordinary and special resolution.

82. (*1*) A resolution shall be an extraordinary resolution when it has been passed by a majority of not less than three-fourths of such members entitled to vote as are present in person or by proxy (where proxies are allowed) at a general meeting of which notice specifying the intention to propose the resolution as an extraordinary resolution has been duly given.

(*2*) A resolution shall be a special resolution when it has been—

(*a*) passed in manner required for the passing of an extraordinary resolution; and

(*b*) confirmed by a majority of such members entitled to vote as are present in person or by proxy (where proxies are allowed) at a subsequent general meeting, of which notice has been duly given, and held after an interval of not less than fourteen days, nor more than one month, from the date of the first meeting.

[S. 77, Indian Companies Act, 1882.]

(*3*) At any meeting at which an extraordinary resolution is submitted to be passed or a special resolution is submitted to be passed or confirmed, a declaration of the chairman on a show of hands that the resolution is carried shall, unless a poll is demanded, be conclusive evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against the resolution.

(*4*) At any meeting at which an extraordinary resolution is submitted to be passed or a special resolution is submitted to be passed or confirmed, a poll may be demanded by three persons for the time being entitled according to the articles to vote, unless the articles of the company require a demand by such number of such persons, not in any case exceeding five, as may be specified in the articles.

(*5*) In a case where, if a poll is demanded, it may in accordance with the articles be taken in such manner as the chairman may direct, it may, if the chairman so directs, be taken at the meeting at which it is demanded

[*Chillington Iron Company*, (1885), 29 C. D. 159.]

(*6*) When a poll is demanded in accordance with this section, in computing the majority on the poll, reference shall be had to the number of votes to which each member is entitled by the articles of the company.

(*7*) For the purposes of this section notice of a meeting shall be deemed to be duly given and the meeting to be duly held when the notice is given and the meeting held in manner provided by the articles.

[S. 70, Companies Act 1908; ss. 79 and 80, Indian Companies Act, 1882]

Registration and copies of special *and extraordinary* resolutions.

83. (*1*) A copy of every special and extraordinary resolution shall, within fifteen days from the *confirmation* of the special resolution or from the passing of the extraordinary resolution, as the case may be, be printed *or typewritten* and *filed with* the registrar who shall record the same.

(2) Where articles have been registered, a copy of every special resolution for the time being in force shall be embodied in or annexed to every copy of the articles issued after the date of the resolution.

(3) Where articles have not been registered, a copy of every special resolution shall be forwarded in print to any member at his request, on payment of one rupee or such less sum as the company may direct

(4) If a company makes default in *so filing with* the registrar a copy of a special or extraordinary resolution, it shall be liable to a fine not exceeding twenty rupees for every day during which the default continues.

(5) If a company makes default in embodying in or annexing to a copy of its articles or in forwarding in print to a member when required by this section a copy of a special resolution, it shall be liable to a fine not exceeding *ten* rupees for each copy in respect of which default is made.

(6) Every *officer* of a company who knowingly and wilfully authorises or permits any default by the company in complying with the requirements of this section shall be liable to the like penalty as is imposed by this section on the company for that default.

[S. 71, Companies Act, 1908; s. 92, Indian Companies Act, 1882.]

Minutes of proceedings of meetings and directors.

84. (*1*) Every company shall cause minutes of all proceedings of general meetings and of its directors to be entered in books kept for that purpose.

(2) Any such minute, if purporting to be signed by the chairman of the meeting at which the proceedings were had, or by the chairman of the next succeeding meeting, shall be evidence of the proceedings.

(3) Until the contrary is proved, every general meeting of the company or meeting of directors in respect of the proceedings whereof minutes have been so made shall be deemed to have been duly *called and held*, and all proceedings had thereat to have been duly had, and all appointments of directors or liquidators shall be deemed to be valid

[S. 72, Companies Act, 1908.] [New.]

Restrictions on appointment or advertisement of director.

85. (*1*) A person shall not be capable of being appointed director of a company by the articles, and shall not be named as a director or proposed director of a company in any prospectus issued by or on behalf of the company or in relation to any intended company or in any statement in lieu of prospectus filed by or on behalf of a company, unless, before the registration of the articles or the publication of the prospectus, or the filing of the statement in lieu of prospectus, as the case may be, he has, by himself or by his agent authorised in writing—

(*i*) signed and filed with the registrar a consent in writing to act as such director; and

(*ii*) *save in the case of a company limited by guarantee and not having a share capital,* either signed the memorandum for a number of shares not less than his qualification (if any), or signed and filed with the registrar a contract in writing to take from the company and pay for his qualification shares (if any).

(2) On the application for registration of the memorandum and articles of a company the applicant shall *file with* the registrar a list of the persons who have consented to be directors of the company, and, if this list contains the name of any person who has not so consented, the applicant shall be liable to a fine not exceeding five hundred rupees.

(3) This section shall not apply to a private company nor to a prospectus issued by or on behalf of a company after the expiration of one year from the date at which the company is entitled to commence business.

[S. 73, Companies Act, 1908.] [New.]

Qualification of director.

86. (*1*) Without prejudice to the restrictions imposed by section 85, it shall be the duty of every director who is by the articles required to hold a specified share qualification, and who is not already qualified, to obtain his qualification within two months after his appointment, or such shorter time as may be fixed by the articles.

(2) The office of director of a company shall be vacated if the director does not, within two months from the date of his appointment, or within such shorter time as may be fix[illegible] the articles, obtain his qualification, or if afte[illegible] expiration of such period or shorter time [illegible] ceases at any time to hold his qualification [illegible]d a person vacating office under this secti[illegible]ll be incapable of being re-appointed direct[illegible] the company until he has obtained his qua[illegible]

(3) If, after the expiration of the said [illegible] or shorter time, any unqualified pe[illegible] as a director of the com[illegible] liable to a fine not exceed[illegible] rupees for every day between the expiration of the said period or shorter time and the last day on which it is proved that he acted as a director.

[S. 74, Companies Act, 1908; cf. s. 93 (part), Indian Companies Act, 1882.]

Validity of acts of directors.

87. The acts of a director shall be valid notwithstanding any defect that may afterwards be discovered in his appointment or qualification: Provided that nothing in this section shall be deemed to give validity to acts done by a director after the appointment of such director has been shown to be invalid.

[S. 75, Companies Act, 1908; ss. 70 and 71, Indian Companies Act, 1882.]

List of directors to be sent to registrar

88. (*1*) Every company shall keep at its registered office a register containing the names and addresses and the occupations of its directors, and *file with* the registrar a copy thereof, and from time to time *file with* the registrar *notice of* any change among its directors or managers.

(2) If default is made in complying with this section, the company shall be liable to a fine not exceeding *fifty* rupees for every day during which the default continues; and every *officer* of the company, who knowingly and wilfully authorises or permits the default, shall be liable to the like penalty.

Contracts.

[S. 76, Companies Act, 1908; s. 67, Indian Companies Act, 1882.]

89. (*1*) Contracts on behalf of a company may be made as follows (that is to say) :—

Form of contracts.

(*i*) any contract which, if made between private persons, would be by law required to be in writing, signed by the parties to be charged therewith, may be made on behalf of the company in writing signed by any person acting under its authority, express or implied, and may in the same manner be varied or discharged ;

(*ii*) any contract which, if made between private persons, would by law be valid although made by parol only, and not reduced into writing, may be made by parol on behalf of the company by any person acting under its authority, express or implied, and may in the same manner be varied or discharged.

(*2*) All contracts made according to this section shall be effectual in law, and shall bind the company and its successors and all other parties thereto, their heirs, *or legal representatives* as the case may be.

S. 77, Companies Act, 1908; s. 72, Indian Companies Act, 1882.]

90. A bill of exchange, hundi or promissory note shall be deemed to have been made, drawn, accepted or endorsed on behalf of a company if made, drawn, accepted or endorsed in the name of, or by or on behalf or on account of the company by any person acting under its authority, express or implied.

Bills of exchange and promissory notes.

S. 78, Companies Act, 1908; s. 81, Indian Companies Act, 1882.]

91. A company may, by writing under its common seal, empower any person, either generally or in respect of any specified matters, as its attorney, to execute deeds on its behalf in any place not situate in British India; and every deed signed by such attorney, on behalf of the company, and under his seal, where sealing is required, shall bind the company, and have the same effect as if it were under its common seal.

Execution of deeds abroad.

S. 79, Companies Act, 1908.]

92. (*1*) A company whose objects require or comprise the transaction of business *beyond the limits of British India* may, if authorised by its articles, have for use in any territory, district or place not situate in British India, an official seal, which shall be a *facsimile* of the common seal of the company, with the addition on its face of the name of every territory, district or place where it is to be used.

Power for company to have official seal for use abroad.

(*2*) A company having such an official seal may, by writing under its common seal, authorise any person appointed for the purpose in any territory, district or place not situate in British India to affix the same to any deed or other document to which the company is party in that territory, district or place.

(*3*) The authority of any such agent shall, as between the company and any person dealing with the agent, continue during the period (if any) mentioned in the instrument conferring the authority, or if no period is there mentioned, then until notice of the revocation or determination of the agent's authority has been given to the person dealing with him.

(*4*) The person affixing any such official seal shall, by writing under his hand, on the deed or other document to which the seal is affixed, certify the date and place of affixing the same.

(*5*) A deed or other document to which an official seal is duly affixed shall bind the company as if it had been sealed with the common seal of the company.

Prospectus.

93. (*1*) Every prospectus issued by or on behalf of a company or in relation to any intended company shall be dated, and that date shall, unless the contrary be proved, be taken as the date of publication of the prospectus.

Filing of prospectus.

[S. 80, Companies Act, 1908.] [New.]

(*2*) A copy of every such prospectus, signed by every person who is named therein as a director or proposed director of the company, or by his agent authorised in writing, shall be filed for registration with the registrar on or before the date of its publication, and no such prospectus shall be issued until a copy thereof has been so filed for registration.

(*3*) The registrar shall not register any prospectus unless it is dated, and the copy thereof signed, in manner required by this section.

(*4*) Every prospectus shall state on the face of it that a copy has been filed for registration as required by this section.

(*5*) If a prospectus is issued without a copy thereof being so filed, the company, and every person who is knowingly a party to the issue of the prospectus, shall be liable to a fine not exceeding fifty rupees for every day from the date of the issue of the prospectus until a copy thereof is so filed.

94. (*1*) Every prospectus issued by or on behalf of a company, or by or on behalf of any person who is or has been engaged or interested in the formation of the company, shall state—

Specific requirements as to particulars of prospectus.

[S. 81 (*1*) (*5*) (*7*) (*8*) (*9*), Companies Act, 1908; cf. s. 88, Indian Companies Act, 1882.]

(*a*) the contents of the memorandum, with the names, descriptions and addresses of the signatories and the number of shares subscribed for by them respectively; and the number of founders or management or deferred shares (if any) and the nature and extent of the interest of the holders in the property and profits of the company; and

(*b*) the number of shares (if any) fixed by the articles as the qualification of a director, and any provision in the articles as to the remuneration of the directors; and

(*c*) the names, descriptions and addresses of the directors or proposed directors *and*

of the managers or proposed managers (if any); and

(*d*) the minimum subscription on which the directors may proceed to allotment, and the amount payable on application and allotment on each share; and in the case of a second or subsequent offer of shares the amount offered for subscription on each previous allotment made within the two preceding years, and the amount actually allotted, and the amount (if any) paid on the shares so allotted; and

(*e*) the number and amount of shares and debentures which within the two preceding years have been issued, or agreed to be issued, as fully or partly paid up otherwise than in cash, and in the latter case the extent to which they are so paid up, and in either case the consideration for which those shares or debentures have been issued or *agreed* to be issued; and

(*f*) the names and addresses of the vendors of any property purchased or acquired by the company, or proposed so to be purchased or acquired, which is to be paid for wholly or partly out of the proceeds of the issue offered for subscription by the prospectus, or the purchase or acquisition of which has not been completed at the date of issue of the prospectus, and the amount payable in cash, shares or debentures to the vendor, and where there is more than one separate vendor or the company is a sub-purchaser, the amount so payable to each vendor: Provided that where the vendors or any of them are a firm, the members of the firm shall not be treated as separate vendors; *and*

(*g*) the amount (if any) paid or payable as purchase-money in cash, shares or debentures, for any such property as aforesaid, specifying the amount (if any) payable for goodwill; and

(*h*) the amount (if any) paid within the two preceding years or payable, as commission for subscribing or agreeing to subscribe, or procuring or agreeing to procure subscriptions, for any shares in, or debentures of, the company, or the rate of any such commission: Provided that it shall not be necessary to state the commission payable to sub-underwriters; and

(*i*) the amount or estimated amount of preliminary expenses; and

(*k*) the amount paid within the two preceding years or intended to be paid to any promoter, and the consideration for any such payment; and

(*l*) the dates of, and parties to, every material contract, and a reasonable time and place at which any material contract or a copy thereof may be inspected Provided that this requirement shall not apply to a contract entered into in the ordinary course of the business carried on or intended to be carried on by the company, or to any contract entered into more than two years before the date of issue of the prospectus; and

(*m*) the names and addresses of the auditors (if any) of the company; and

(*n*) full particulars of the nature and extent of the interest (if any) of every director in the promotion of, or in the property proposed to be acquired by, the company, or, where the interest of such a director consists in being a partner in a firm, the nature and extent of the interest of the firm, with a statement of all sums paid or agreed to be paid to him or to the firm in cash or shares or otherwise by any person either to induce him to become, or to qualify him as, a director, or otherwise for services rendered by him or by the firm in connection with the promotion or formation of the company; and

(*o*) where the company is a company having shares of more than one class, the right of voting at meetings of the company conferred by the several classes of shares respectively.

(*2*) Where any such prospectus as is mentioned in this section is published as a newspaper advertisement, it shall not be necessary in the advertisement to specify the contents of the memorandum, or the signatories thereto, and the number of shares subscribed for by them.

(*3*) This section shall not apply to a circular or notice inviting existing members or debenture holders of a company to subscribe either for shares or for debentures of the company, whether with or without the right to renounce in favour of other persons.

(*4*) The requirements of this section as to the memorandum and the qualification, remuneration and interest of directors, the names, descriptions and addresses of directors or proposed directors, *and of managers or proposed managers*, and the amount or estimated amount of preliminary expenses, shall not apply in the case of a prospectus issued more than one year after the date at which the company is entitled to commence business.

(*5*) Nothing in this section shall limit or diminish any liability which any person may incur under the general law or this Act apart from this section.

Meaning of "vendor" in section 94.

95. For the purposes of section 94 every person shall be deemed to be a vendor who has entered into any contract, absolute or conditional, for the sale or purchase, or for any option of purchase, of any property to be acquired by the company, in any case where—

[S. 81 (2), Companies Act, 1908.]

(*a*) the purchase-money is not fully paid at the date of issue of the prospectus; or

(*b*) the purchase-money is to be paid or satisfied wholly or in part out of the proceeds of the issue offered for subscription by the prospectus; or

(c) the contract depends for its validity or fulfilment on the result of that issue.

[S. 81 (3), Companies Act, 1908]

Application of section 94 to the case of property taken on lease.

96. Where any of the property to be acquired by the company is to be taken on lease, section 94 shall apply as if the expression "vendor" included the lessor and the expression "purchase-money" included the consideration for the lease, and the expression "sub-purchaser" included a sub-lessee.

[S. 81 (4), Companies Act, 1908.]

Invalidity of certain conditions as to waiver of notice.

97. Any condition requiring or binding any applicant for shares or debentures to waive compliance with any requirements of section 94, or purporting to affect him with notice of any contract, document or matter not specifically referred to in the prospectus, shall be void.

[S. 81 (6), Companies Act, 1908]

Saving in certain cases of non-compliance with section 94

98. In the event of non-compliance with any of the requirements of section 94, a director or other person responsible for the prospectus shall not incur any liability by reason of the non-compliance, if he proves that—

(a) as regards any matter not disclosed, he was not cognisant thereof; or

(b) the non-compliance arose from an honest mistake of fact on his part:

Provided that, in the event of non-compliance with the requirements contained in clause (n) of sub-section (1) of section 94, no *such* director or other person shall incur any liability in respect of the non-compliance unless it be proved that he had knowledge of the matters not disclosed.

[S. 82, Companies Act, 1908] [New.]

Obligations of companies where no prospectus is issued.

99. (1) A company which does not issue a prospectus on or with reference to its formation shall not allot any of its shares or debentures unless before the first allotment of either shares or debentures there has been filed with the registrar a statement in lieu of prospectus signed by every person who is named therein as a director or a proposed director of the company or by his agent authorised in writing, in the form and containing the particulars set out in the Second Schedule.

(2) This section shall not apply to a private company or to a company which has allotted any shares or debentures before the commencement of this Act *or, in so far as it relates to the allotment of shares, to a company limited by guarantee and not having a share capital*.

[S. 83, Companies Act, 1908.] [New.]

Restriction on alteration of terms mentioned in prospectus or statement in lieu of prospectus.

100. A company shall not, *at any time*, vary the terms of a contract referred to in the prospectus or statement in lieu of prospectus, except subject to the approval of the *company in general* meeting.

[S. 84, Companies Act, 1908] [New]

Liability for statements in prospectus

101. (1) Where a prospectus invites persons to subscribe for shares in or debentures of a company every person who is a director of the company at the time of the issue of the prospectus, and every person who has authorised the naming of him*self* and is named in the prospectus as a director or as having agreed to become a director either immediately or after an interval of time, and every promoter of the company, and every person who has authorised the issue of the prospectus, shall be liable to pay compensation to all persons who subscribe for any shares or debentures on the faith of the prospectus for *all* loss or damage they may have sustained by reason of any misleading or untrue statement therein, or in any report or memorandum appearing on the face thereof, or by reference incorporated therein or issued therewith, unless it is proved—

(a) with respect to every misleading or untrue statement not purporting to be made on the authority of an expert or of a public official document or statement, that he had reasonable ground to believe and did up to the time of the allotment of the shares or debentures, as the case may be, believe that the statement *fairly represented the facts or* was true;

(b) with respect to every misleading or untrue statement purporting to be a statement by or contained in what purports to be a copy of or extract from a report or valuation of an expert, that it fairly represented the statement, or was a correct and fair copy of or extract from the report or valuation: Provided that the director, person named as director, promoter or person who authorised the issue of the prospectus shall be liable to pay compensation as aforesaid if it is proved that he had no reasonable ground to believe that the person making the statement, report or valuation was competent to make it; and

(c) with respect to every misleading or untrue statement purporting to be a statement made by an official person or contained in what purports to be a copy of or extract from a public official document, that it was a correct and fair representation of the statement or copy of or extract from the document:

or unless it is proved—

(i) that having consented to become a director of the company he withdrew his consent before the issue of the prospectus, and that it was issued without his authority or consent; or

(ii) that the prospectus was issued without his knowledge or consent, and that on becoming aware of its issue, he forthwith gave a reasonable public notice that it was issued without his knowledge or consent; or

(iii) that, after the issue of the prospectus and before allotment thereunder, he, on becoming aware of any misleading or untrue statement therein, withdrew his consent thereto, and gave reasonable public notice of the withdrawal, and of the reason therefor.

(2) Where a company existing at the commencement of this Act has issued shares or debentures, and for the purpose of obtaining further capital by subscriptions for shares or debentures issues a prospectus, a director shall not be liable in respect of any statement therein, unless he has authorised the issue of the prospectus, or has adopted or ratified it.

(3) Where the prospectus contains the name of a person as a director of the company, or as having agreed to become a director thereof, and he has not consented to become a director, or has withdrawn his consent before the issue of the prospectus, and has not authorised or consented to the issue thereof, the directors of the company, except any without whose knowledge or consent the prospectus was issued, and any other person who authorised the issue thereof, shall be liable to indemnify the person named as aforesaid against all damages, costs and expenses to which he may be made liable by reason of his name having been inserted in the prospectus, or in defending himself against any *suit* or legal proceedings brought against him in respect thereof.

(4) Every person who, by reason of his being a director or named as a director, or as having agreed to become a director, or of his having authorised the issue of the prospectus, becomes liable to make any payment under this section, may recover contribution, as in cases of contract, from any other person who, if sued separately, would have been liable to make the same payment, unless the person who has become so liable was, and that other person was not, guilty of fraudulent misrepresentation.

(5) For the purposes of this section—

(*a*) the expression "promoter" means a promoter who was a party to the preparation of the prospectus, or the portion thereof containing the *misleading or* untrue statement, but does not include any person by reason of his acting in a professional capacity for persons engaged in procuring the formation of the company;

(*b*) the expression "expert" includes engineer, valuer, accountant and any other person whose profession gives authority to a statement made by him.

Allotment.

[S. 85, Companies Act, 1908.]

102. (1) No allotment shall be made of any share capital of a company offered to the public for subscription, unless the following conditions have been complied with, namely:—

Restriction as to allotment

(*a*) the amount (if any) fixed by the memorandum or articles and named in the prospectus as the minimum subscription upon which the directors may proceed to allotment; or

(*b*) if no amount is so fixed and named, then the whole amount of the share capital so offered for subscription,

has been subscribed, and the sum payable on application for the amount so fixed and named or for the whole amount offered for subscription, has been paid to and received in cash by the company.

(2) The amount so fixed and named and the whole amount aforesaid shall be reckoned exclusively of any amount payable otherwise than in cash, and is in this Act referred to as the minimum subscription.

(3) The amount payable on application on each share shall not be less than five per cent. of the nominal amount of the share.

(4) If the conditions aforesaid have not been complied with on the expiration of *one hundred and twenty* days after the first issue of the prospectus, all money received from applicants for shares shall be forthwith repaid to them without interest, and, if any such money is not so repaid within *one hundred and thirty* days after the issue of the prospectus, the directors of the company shall be jointly and severally liable to repay that money with interest at the rate of *seven* per cent. per annum from the expiration of the *one hundred and thirtieth* day: Provided that a director shall not be liable if he proves that the loss of the money was not due to any misconduct or negligence on his part.

(5) Any condition requiring or binding any applicant for shares to waive compliance with any requirement of this section shall be void.

(6) This section, except sub-section (3) thereof, shall not apply to any allotment of shares subsequent to the first allotment of shares offered to the public for subscription.

(7) In the case of the first allotment of share capital payable in cash of a company which does not issue any invitation to the public to subscribe for its shares, no allotment shall be made unless the minimum subscription (that is to say)—

(*a*) the amount (if any) fixed by the memorandum or articles and named in the statement in lieu of prospectus as the minimum subscription upon which the directors may proceed to allotment; or

(*b*) if no amount is so fixed and named, the whole amount of the share capital other than that issued or agreed to be issued as fully or partly paid up otherwise than in cash;

has been subscribed and an amount not less than five per cent. of the nominal amount of each share payable in cash has been paid to and received by the company.

(8) Sub-section (7) shall not apply to a private company or to a company which has allotted any shares or debentures before the commencement of this Act.

[S. 86, Companies Act, 1908.]

103 (1) An allotment made by a company to an applicant in contravention of the provisions of section 102 shall be voidable at the instance of the applicant within one month after the holding of the statutory meeting of the company and not later, and shall be so voidable notwithstanding that the company is in course of being wound up.

Effect of irregular allotment.

(2) If any director of a company knowingly contravenes or permits or authorises the contravention of any of the provisions of section 102 with respect to allotment, he shall be liable to compensate the company and the allottee respectively for any loss, damages or costs which the company or the allottee may have sustained or incurred thereby: Provided that proceedings to recover any such loss, damages or costs shall not be commenced after the expiration of two years from the date of the allotment.

[S. 87, Companies Act, 1908.]

104. (1) A company shall not commence any business or exercise any borrowing powers unless—

Restrictions on commencement of business.

(*a*) shares held subject to the payment of the whole amount thereof in cash have

been allotted to an amount not less in the whole than the minimum subscription; and

(b) every director of the company has paid to the company on each of the shares taken or contracted to be taken by him, and for which he is liable to pay in cash, a proportion equal to the proportion payable on application and allotment on the shares offered for public subscription or, in the case of a company which does not issue a prospectus inviting the public to subscribe for its shares, on the shares payable in cash; and

(c) there has been filed with the registrar a duly verified declaration by the secretary or one of the directors, in the prescribed form, that the aforesaid conditions have been complied with; and

(d) in the case of a company which does not issue a prospectus inviting the public to subscribe for its shares, there has been filed with the registrar a statement in lieu of prospectus.

(2) The registrar shall, on the filing of a duly verified declaration, in accordance with the provisions of this section certify that the company is entitled to commence business, and that certificate shall be conclusive evidence that the company is so entitled:

Provided that, in the case of a company which does not issue a prospectus inviting the public to subscribe for its shares, the registrar shall not give such a certificate unless a statement in lieu of prospectus has been filed with him.

(3) Any contract made by a company before the date at which it is entitled to commence business shall be provisional only, and shall not be binding on the company until that date, and on that date it shall become binding.

(4) Nothing in this section shall prevent the simultaneous offer for subscription or allotment of any shares and debentures or the receipt of any money payable on application for debentures.

(5) If any company commences business or exercises borrowing powers in contravention of this section, every person who is responsible for the contravention shall, without prejudice to any other liability, be liable to a fine not exceeding five hundred rupees for every day during which the contravention continues.

(6) Nothing in this section shall apply to a private company, or to a company registered before the commencement of this Act which does not issue a prospectus inviting the public to subscribe for its shares *or, in so far as its provisions relate to shares, to a company limited by guarantee and not having a share capital.*

[S. 88, Companies Act, 1908.]

Return as to allotments.

105. (1) Whenever a company *having a share capital* makes any allotment of its shares, the company shall, within one month thereafter,—

(a) *file with the registrar* a return of the allotments, stating the number and nominal amount of the shares comprised in the allotment, the names, addresses and descriptions of the allottees, and the amount (if any) paid or due and payable on each share; and

(b) in the case of shares allotted as fully or partly paid up otherwise than in cash, *produce for the inspection and examination of the registrar* a contract in writing constituting the title of the allottee to the allotment together with any contract of sale, or for services or other consideration in respect of which that allotment was made, such contracts being duly stamped, *and file with the registrar copies verified in the prescribed manner of all such contracts* and a return stating the number and nominal amount of shares so allotted, the extent to which they are to be treated as paid up, and the consideration for which they have been allotted.

(2) Where such a contract as above-mentioned is not reduced to writing, the company shall, within one month after the allotment, file with the registrar the prescribed particulars of the contract stamped with the same stamp-duty as would have been payable if the contract had been reduced to writing, and these particulars shall be deemed to be an instrument within the meaning of the Indian Stamp Act, 1899, and the registrar may, as a condition of filing the particulars, require that the duty payable thereon be adjudicated under section 31 of that Act.

II of 1899.

(3) If default is made in complying with the requirements of this section, every officer of the company who is knowingly a party to the default shall be liable to a fine not exceeding five hundred rupees for every day during which the default continues:

Provided that, in case of default in filing with the registrar within one month after the allotment any document required to be filed by this section, the company, or any person liable for the default, may apply to the Court for relief, and the Court, if satisfied that the omission to file the document was accidental or due to inadvertence or that *on other grounds* it is just and equitable to grant relief, may make an order extending the time for the filing of the document for such a period as the Court may think proper.

Commissions and Discounts.

Power to pay certain commissions and prohibition of payment of all other commissions, discounts, etc.

[S. 89, Companies Act, 1908.] [New.]

106. (1) It shall be lawful for a company to pay a commission to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, for any shares in the company, or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any shares in the company, if the payment of the commission is authorised by the articles, and the commission paid or agreed to be paid does not exceed the amount or rate so authorised and if the amount or rate per cent of the commission paid or agreed to be paid is—

(a) in the case of shares offered to the public for subscription, disclosed in the prospectus; or

(b) in the case of shares not offered to the public for subscription, disclosed in the statement in lieu of prospectus, or in a statement in the prescribed form signed in like manner as a statement in lieu of

prospectus and filed with the registrar and, where a circular or notice, not being a prospectus inviting subscription for the shares is issued, also disclosed in that circular or notice.

(2) Save as aforesaid, no company shall apply any of its shares or capital money either directly or indirectly in payment of any commission, discount or allowance, to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, for any shares of the company, or procuring, or agreeing to procure subscriptions, whether absolute or conditional, for any shares in the company, whether the shares or money be so applied by being added to the purchase-money of any property acquired by the company or to the contract price of any work to be executed for the company, or the money be paid out of the nominal purchase-money or contract price, or otherwise.

(3) Nothing in this section shall affect the power of any company to pay such brokerage as it has heretofore been lawful for a company to pay, and a vendor to, promoter of, or other person who receives payment in money or shares from, a company shall have and shall be deemed always to have had power to apply any part of the money or shares so received in payment of any commission, the payment of which, if made directly by the company, would have been legal under this section.

[S. 90, Companies Act, 1908.] [New.]

Statement in balance-sheet as to commissions and discounts.

107. Where a company has paid any sums by way of commission in respect of any shares or debentures, or allowed any sums by way of discount in respect of any debentures, the total amount so paid or allowed or so much thereof as has not been written off, shall be stated in every balance-sheet of the company until the whole amount thereof has been written off.

Payment of interest out of Capital.

[S. 91, Companies Act, 1908; s. 73A, Indian Companies Act, 1882, inserted by s. 2, Act of 1910.]

Power of company to pay interest out of capital in certain cases.

108. Where any shares of a company are issued for the purpose of raising money to defray the expenses of the construction of any works or buildings or the provision of any plant which cannot be made profitable for a lengthened period, the company may pay interest on so much of that share capital as is for the time being paid up for the period and subject to the conditions and restrictions in this section mentioned, and may charge the same to capital as part of the cost of construction of the work or building, or the provision of plant:

Provided that—

(1) no such payment shall be made unless the same is authorised by the articles or by special resolution;

(2) no such payment, whether authorised by the articles or by special resolution, shall be made without the previous sanction of the Local Government, *which sanction shall be conclusive evidence for the purposes of this section that the shares of the company, in respect of which such sanction is given, have been issued for a purpose specified in this section*;

(3) before sanctioning any such payment, the Local Government may, at the expense of the company, appoint a person to inquire and report to such Local Government as to the circumstances of the case, and may, before making the appointment, require the company to give security for the payment of the costs of the inquiry;

(4) the payment shall be made only for such period as may be determined by the Local Government; and such period shall in no case extend beyond the close of the half-year next after the half-year during which the works or buildings have been actually completed or the plant provided;

(5) the rate of interest shall in no case exceed four per cent. per annum or such lower rate as the Governor General in Council may, by notification in the Gazette of India, prescribe;

(6) the payment of the interest shall not operate as a reduction of the amount paid up on the shares in respect of which it is paid;

(7) the accounts of the company shall show the share capital on which, and the rate at which, interest has been paid out of capital during the period to which the accounts relate;

(8) nothing in this [illegible] company to which the Indian Railway Companies Act, 1895, or the Indian Tramways Act, 1902, applies.

X of 1895. IV of 1902.

Certificates of Shares, etc.

Limitation of time for issue of certificates.

[S. 92, Companies Act, 1908.]

109. (1) Every company shall, within *three* months after the allotment of any of its shares, debentures or debenture stock, and within *three* months after the registration of the transfer of any such shares, debentures or debenture stock, complete and have ready for delivery the certificates of all shares, the debentures, and the certificates of all debenture stock allotted or transferred, unless the conditions of issue of the shares, debentures or debenture stock otherwise provide.

(2) If default is made in complying with the requirements of this section, the company, and every officer of the company who is knowingly a party to the default, shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

Information as to Mortgages, Charges, etc.

Certain mortgages and charges to be void if not registered.

[S. 93 (1), Companies Act, 1908.]

110. Every mortgage or charge created after the commencement of this Act by a company and being either—

[New.]

(a) a mortgage or charge for the purpose of securing any issue of debentures; or

(b) a mortgage or charge on uncalled share capital of the company; or

(c) a mortgage or charge on any immoveable property wherever situate, or any interest therein; or

(*d*) a mortgage or charge on any book debts of the company; or

(*e*) a floating charge on the undertaking or property of the company;

shall, so far as any security on the company's property or undertaking is thereby conferred, be void against the liquidator and any creditor of the company, unless the prescribed particulars of the mortgage or charge, together with the instrument (if any) by which the mortgage or charge is created or evidenced, *or a copy thereof verified in the prescribed manner* are *filed with* the registrar for registration in manner required by this Act within twenty-one days after the date of its creation, but without prejudice to any contract or obligation for repayment of the money thereby secured, and when a mortgage or charge becomes void under this section, the money secured thereby shall immediately become payable:

Provided that—

(*i*) in the case of a mortgage or charge created out of British India comprising solely property situate outside British India, twenty-one days after the date on which the instrument or copy could, in due course of post, and if despatched with due diligence, have been received in British India shall be substituted for twenty-one days after the date of the creation of the mortgage or [illegible] within which the particulars and instrument or copy are to be *filed with* the registrar; and

(*ii*) where the mortgage or charge is created in British India but comprises property outside British India, the instrument creating or purporting to create the mortgage or charge *or a copy thereof verified in the prescribed manner* may be *filed* for registration notwithstanding that further proceedings may be necessary to make the mortgage or charge valid or effectual according to the law of the country in which the property is situate; and

(*iii*) where a negotiable instrument has been given to secure the payment of any book debts of a company, the deposit of the instrument for the purpose of securing an advance to the company shall not for the purposes of this section be treated as a mortgage or charge on those book debts; and

(*iv*) the holding of debentures entitling the holder to a charge on immoveable property shall not be deemed to be an interest in immoveable property.

[S. 93 (3), Companies Act, 1908.]

Particulars in case of series of debentures entitling holders pari passu.

111. Where a series of debentures containing, or giving by reference to any other instrument, any charge to the benefit of which the debenture-holders of that series are entitled *pari passu* is created by a company, it shall be sufficient *for the purposes of section 110* if there are *filed with* the registrar within twenty-one days after the execution of the deed containing the charge or, if there is no such deed, after the execution of any debentures of the series, the following particulars:—

(*a*) the total amount secured by the whole series; and

(*b*) the dates of the resolutions authorising the issue of the series and the date of *the* covering deed (if any) by which the security is created or defined; and

(*c*) a general description of the property charged; and

(*d*) the names of the trustees (if any) for the debenture-holders;

together with the deed *or a copy thereof verified in the prescribed manner* containing the charge, or if there is no such deed, one of the debentures of the series, and the registrar shall, on payment of the prescribed fee, enter those particulars in the register:

Provided that, where more than one issue is made of debentures in the series, there shall be *filed with* the registrar for entry in the register particulars of the date and amount of each issue, but an omission to do this shall not affect the validity of the debentures issued.

[S. 93 (4), Companies Act, 1908.]

Particulars in case of commission, etc., on debentures.

112. Where any commission, allowance or discount has been paid or made either directly or indirectly by the company to any person in consideration of his subscribing or agreeing to subscribe, whether absolutely or conditionally, for any debentures of the company, or procuring or agreeing to procure subscriptions, whether absolute or conditional, for any such debentures, the particulars required to be *filed* for registration under sections *110 and 111* shall include particulars as to the amount or rate per cent. of the commission, discount or allowance so paid or made, but an omission to do this shall not affect the validity of the debentures issued:

Provided that the deposit of any debentures as security for any debt of the company shall not for the purposes of this provision be treated as the issue of the debentures at a discount.

[Ss. 93 (2) and 93 (5), Companies Act, 1908.]

Register of mortgages and charges.

113. (*1*) The registrar shall keep, with respect to each company, a register in the prescribed form of all the mortgages and charges created by the company after the commencement of this Act and requiring registration under section 110, and shall, on payment of the prescribed fee, enter in the register, with respect to every such mortgage or charge, the date of creation, the amount secured by it, short particulars of the property mortgaged or charged, and the names of the mortgagees or persons entitled to the charge.

(2) After making the entry required by sub-section (1) the registrar shall return the instrument (if any) or the verified copy thereof, as the case may be, filed in accordance with the provisions of section 110 or section 111 to the person filing the same.

(*3*) The register kept in pursuance of this section shall be open to inspection by any person on payment of the prescribed fee, not exceeding one rupee for each inspection.

[S. 98, Companies Act, 1908.]

Index to register of mortgages and charges.

114. The registrar shall keep a chronological index, in the prescribed form and with the prescribed particulars, of the mortgages or charges registered with him under this Act.

[S. 93 (5), Companies Act, 1908.]

Certificate of registration.

115. The registrar shall give a certificate under his hand of the registration of any mortgage or charge registered in pursuance of section 110, stating the amount thereby secured, and the certificate shall be conclusive evidence that the requirements of sections 110 to 113 as to registration have been complied with.

[S. 93 (6), Companies Act, 1908.]

Endorsement of certificate of registration on debenture or certificate of debenture stock.

116. The company shall cause a copy of every certificate of registration given under section 115, to be endorsed on every debenture or certificate of debenture stock which is issued by the company, and the payment of which is secured by the mortgage or charge so registered:

Provided that nothing in this section shall be construed as requiring a company to cause a certificate of registration of any mortgage or charge so given to be endorsed on any debenture or certificate of debenture stock *which* has been issued by the company before the mortgage or charge was created.

[S. 93 (7), Companies Act, 1908.]

Duty of company *and right of* interested party *as regards registration.*

117. (*1*) It shall be the duty of the company to *file with* the registrar for registration the *prescribed* particulars of every mortgage or charge created by the company and of the issues of debentures of a series, requiring registration under section 110, but registration of any such mortgage or charge may be effected on the application of any person interested therein.

(*2*) Where the registration is effected on the application of some person other than the company, that person shall be entitled to recover from the company the amount of any fees properly paid by him to the registrar on the registration.

[S. 93 (9), Companies Act, 1908.]

Copy of instrument creating mortgage or charge to be kept at registered office.

118. Every company shall cause a copy of every instrument creating any mortgage or charge requiring registration under section 110, to be kept at the registered office of the company: Provided that, in the case of a series of uniform debentures, a copy of one such debenture shall be sufficient.

[S. 94, Companies Act, 1908.]

Registration of appointment of receiver.

119. (*1*) If any person obtains an order for the appointment of a receiver of the property of a company, or appoints such a receiver under any powers contained in any instrument, he shall, within fifteen days from the date of the order or of the appointment under the powers contained in the instrument, *file* notice of the fact *with* the registrar, and the registrar shall, on payment of the prescribed fee, enter the fact in the register of mortgages and charges.

(*2*) If any person makes default in complying with the requirements of this section, he shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

[S. 95, Companies Act, 1908.]

Filing of accounts of receivers.

120. (*1*) Every receiver of the property of a company who has been appointed under the powers contained in any instrument, and who has taken possession, shall once in every half-year while he remains in possession, and also on ceasing to act as receiver, file with the registrar an abstract in the prescribed form of his receipts and payments during the period to which the abstract relates, and shall also on ceasing to act as receiver file with the registrar notice to that effect, and the registrar shall enter the notice in the register of mortgages and charges.

(*2*) Every receiver who makes default in complying with the provisions of this section shall be liable to a fine not exceeding five hundred rupees.

[S. 96, Companies Act, 1908.]

Rectification of register of mortgages.

121. *The* Court, on being satisfied that the omission to register a mortgage or charge within the time required by section 110, or that the omission or misstatement of any particular with respect to any such mortgage or charge, was accidental, or due to inadvertence or to some other sufficient cause, or is not of a nature to prejudice the position of creditors or shareholders of the company, or that on other grounds it is just and equitable to grant relief, may, on the application of the company or any person interested, and on such terms and conditions as seem to the *Court* just and expedient, order that the time for registration be extended, or, as the case may be, that the omission or misstatement be rectified, and may make such order as to the costs of the application as *it* thinks fit.

[S. 97, Companies Act, 1908.]

Entry of satisfaction.

122. The registrar may, on evidence being given to his satisfaction that the debt for which any registered mortgage or charge was given has been paid or satisfied, order that a memorandum of satisfaction be entered on the register, and shall if required furnish the company with a copy thereof.

[S. 99, Companies Act, 1908.]

Penalties.

123. (*1*) If any company makes default in *filing with* the registrar for registration *the particulars*—

(*a*) of any mortgage or charge created by the company; or

(*b*) of the issues of debentures of a series,

requiring registration with the registrar under the foregoing provisions of this Act, then, unless the registration has been effected on the application of some other person, the company, and every *officer of the company or other person* who is knowingly a party to the default, shall on conviction be liable to a fine not exceeding five hundred rupees for every day during which the default continues.

(*2*) Subject as aforesaid, if any company makes default in complying with any of the requirements of this Act as to the registration with the registrar of any mortgage or charge created by the company, the company, and every officer of the company, who knowingly and wilfully authorises or permits the default shall, without prejudice to any other liability, be liable on conviction to a fine not exceeding one thousand rupees.

(*3*) If any person knowingly and wilfully authorises or permits the delivery of any debenture or certificate of debenture stock requiring registration with the registrar under the foregoing provisions of this Act without a copy of the certificate of registration being endorsed upon it, he shall, without prejudice to any other liability, be liable on conviction to a fine not exceeding one thousand rupees.

[S. 100, Companies Act, 1908; s. 68, Indian Companies Act, 1882.]

Company's register of mortgages.

124. (*1*) Every limited company shall keep a register of mortgages and enter therein all mortgages and charges specifically affecting property of the company, giving in each case a short description of the property mortgaged or charged, the amount of the mortgage or charge and (except in the case of securities to bearer) the names of the mortgagees or persons entitled thereto.

(*2*) If any director, manager or other officer of the company knowingly and wilfully authorises or permits the omission of any entry required to be made in pursuance of this section, he shall be liable to a fine not exceeding five hundred rupees.

[S. 101, Companies Act, 1908; s. 68 (part), Indian Companies Act, 1882.]

Right to inspect copies of instruments creating mortgages and charges and company's register of mortgages.

125. (*1*) The copies *kept at the registered office of the company in pursuance of section 118* of instruments creating any mortgage or charge requiring registration under this Act with the registrar and the register of mortgages kept in pursuance of section 124, shall be open at all reasonable times to the inspection of any creditor or member of the company without fee, and the register of mortgages shall also be open to the inspection of any other person on payment of such fee, not exceeding one rupee for each inspection, as the company may prescribe.

(*2*) If inspection of the said copies or register is refused, the company shall be liable to a fine not exceeding fifty rupees and a further fine not exceeding t[illegible] for every day during which the refusal continues, *and every officer of the company who knowingly authorises or permits the refusal shall incur the like penalty*, and in addition to the above penalty, *the* Court may by order compel an immediate inspection of the copies or register.

[S. 102, Companies Act, 1908.] [New.]

Right to inspect the register of debenture-holders and to have copies of trust-deed.

126. (*1*) Every register of holders of debentures of a company shall, except when closed in accordance with the articles during such period or periods (not exceeding in the whole thirty days in any year) as may be specified in the articles be open to the inspection of the registered holder of any such debentures, and of any holder of shares in the company, but subject to such reasonable restrictions as the company may in general meeting impose, so that at least two hours in each day are appointed for inspection, and every such holder may require a copy of the register or any part thereof on payment of *six* annas for every one hundred words *or fractional part thereof* required to be copied.

(*2*) A copy of any trust-deed for securing any issue of debentures shall be forwarded to every holder of any such debentures at his request on payment in the case of a printed trust-deed of the sum of one rupee or such less sum as may be prescribed by the company, or, where the trust-deed has not been printed, on payment of *six* annas for every one hundred words *or fractional part thereof* required to be copied.

(*3*) If inspection is refused, or a copy is refused or not forwarded, the company shall be liable to a fine not exceeding fifty rupees, and to a further fine not exceeding twenty rupees for every day during which the refusal continues, and every officer of the company who knowingly authorises or permits the refusal shall incur the like penalty, and *the* Court may by order compel an immediate inspection of the register.

Debentures and Floating Charges.

Perpetual debentures.

[S. 100, Companies Act, 1908.]

127. A condition contained in any debentures or in any deed for securing any debentures, whether issued or executed before or after the passing of this Act, shall not be invalid by reason only that thereby the debentures are made irredeemable or redeemable only on the happening of a contingency, however remote, or on the expiration of a period however long.

Power to re-issue redeemed debentures in certain cases.

[S. 101, Companies Act, 1908; s. 68 (part), Indian Companies Act, 1882.]

128. (*1*) Where either before or after the commencement of this Act a company has redeemed any debentures previously issued, the company, unless the articles or the conditions of issue expressly otherwise provide, or unless the debentures have been redeemed in pursuance of any obligation on the company so to do (not being an obligation enforceable only by the person to whom the redeemed debentures were issued or his assigns) shall have power, and shall be deemed always to have had power, to keep the debentures alive for the purposes of re-issue, and where a company has purported to exercise such a power the company shall have power, and shall be deemed always to have had power, to re-issue the debentures either by re-issuing the same debentures or by issuing other debentures in their place, and upon such re-issue the person entitled to the debentures shall have, and shall be deemed always to have had, the same rights and priorities as if the debentures had not previously been issued.

(*2*) Where with the object of keeping debentures alive for the purpose of re-issue they have, either before or after the commencement of this Act, been transferred to a nominee of the company, a transfer from that nominee shall be deemed to be a re-issue for the purposes of this section.

(*3*) Where a company has, either before or after the commencement of this Act, deposited any of its debentures to secure advances from time to time on current account or otherwise, the debentures shall not be deemed to have been redeemed by reason only of the account of the company having ceased to be in debit whilst the debentures remained so deposited.

(*4*) The re-issue of a debenture or the issue of another debenture in its place under the power by this section given to, or deemed to have been possessed by, a company, whether the re-issue or issue was made before or after the commencement of this Act, shall be treated as the issue of a new debenture for the purposes of stamp-duty, but it shall not be so treated for the purposes of any provision limiting the amount or number of debentures to be issued :

Provided that any person lending money on the security of a debenture re-issued under this section which appears to be duly stamped may give the debenture in evidence in any proceedings for enforcing his security without payment of the stamp-duty or any penalty in respect thereof, unless he had notice or, but for his negligence, might have discovered, that the debenture was not duly stamped, but in any such case the company

shall be liable to pay the proper stamp-duty and penalty.

(5) Nothing in this section shall prejudice—

(a) the operation of any decree or order of a Court of competent jurisdiction pronounced or made before the twenty-fifth day of February, 1910, as between the parties to the proceedings in which the decree or order was made, and any appeal from any such decree or order shall be decided as if this Act had not been passed; or

(b) any power to issue debentures in the place of any debentures paid off or otherwise satisfied or extinguished, reserved to a company by its debentures or the securities for the same.

[S. 105, Companies Act, 1908.] [New.]

Specific performance of contract to subscribe for debentures.

129. A contract with a company to take up and pay for any debentures of the company may be enforced by a decree for specific performance.

[S. 107, Companies Act, 1908.] [New.]

Payments of certain debts out of assets subject to floating charge in priority to claims under the charge.

130. (1) Where either a receiver is appointed on behalf of the holders of any debentures of a company secured by a floating charge, or possession is taken by or on behalf of those debenture-holders of any property comprised in or subject to the charge, then, if the company is not at the time in course of being wound up, the debts which in every winding up are under the provisions of Part V relating to preferential payments to be paid in priority to all other debts, shall be paid forthwith out of any assets coming to the hands of the receiver or other person taking possession as aforesaid in priority to any claim for principal or interest in respect of the debentures.

(2) The periods of time mentioned in the said provisions of Part V shall be reckoned from the date of the appointment of the receiver or of possession being taken as aforesaid, as the case may be.

(3) Any payments made under this section shall be recouped, as far as may be, out of the assets of the company available for payment of general creditors.

Statements, Books and Accounts.

(New).

Company to keep proper books of account.

131. *Every company shall keep proper books of account in which shall be entered full, true and complete accounts of the affairs and transactions of the company.*

(Clause 75.)

Annual balance-sheet.

132. (1) *Every company shall, once at least in every year and at intervals of not more than fifteen months, cause the accounts of the company to be balanced and a balance-sheet to be prepared.*

Cf. clause 76 (2).

(2) The balance-sheet shall be audited by the auditor of the company as hereinafter provided, and the auditor's report shall be attached thereto, or there shall be inserted at the foot thereof a reference to the report, and the report shall be read before the company in general meeting and shall be open to inspection by any *member of the company.*

(New).

(3) *Every company other than a private company shall send a copy of such balance-sheet so audited to the registered address of every member of the company at least seven days before the meeting at which it is to be laid before the members of the company, and shall deposit a copy at the registered office of the company for the inspection of the members of the company during a period of at least seven days before that meeting.*

(4) *If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding one thousand rupees, and every officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.*

[S. 74, Indian Companies Act, 1882.]

Contents of balance-sheet.

133. (1) *The balance-sheet shall contain a summary of the property and assets and of the capital and liabilities of the company giving such particulars as will disclose the general nature of those liabilities and assets and how the value of the fixed assets has been arrived at.*

(Clause 76.)

(2) *The balance-sheet shall be in the form marked F in the Third Schedule or as near thereto as circumstances admit.*

[S. 113 (5) (1), Companies Act, 1908.]

Authentication of balance-sheet.

134. (1) *Save as provided by sub-section (2) the balance-sheet shall—*

(Clause 77)

(i) *in the case of a banking company, be signed by the manager [illegible] and, where there are more than three directors of the company, by at least three of those directors and, where there are not more than three directors, by all the directors;*

[S. 113 (3), Companies Act, 1908.]

(ii) *in the case of any other company, be signed by two directors or, when there are less than two directors, by the sole director and by the manager (if any) of the company.*

(2) *When the total number of directors of the company for the time being in British India is less than the number of directors whose signatures are required by sub-section (1), then the balance-sheet shall be signed by all the directors for the time being in British India, or, if there is only one director for the time being in British India, by such director, but in such a case there shall be subjoined to the balance-sheet a statement signed by such directors or director explaining the reason for non-compliance with the provisions of sub-section (1).*

(Clause 78.) [S. 113 (4), Companies Act, 1908.]

(3) *If any copy of a balance-sheet which has not been signed as required by this section is issued, circulated or published, the company and every officer of the company who is knowingly a party to the default shall be punishable with fine which may extend to five hundred rupees.*

[Cf. s. 26 (3), Companies Act, 1908; s. 74, Indian Companies Act, 1882.]

Copy of balance-sheet and auditor's report to be forwarded to the registrar.

135. (1) *After the balance-sheet has been laid before the company at the general meeting, a copy thereof signed by the manager or secretary of the company shall be filed with the registrar at the same time as the copy of the annual list of members and summary prepared in accordance with the requirements of section 32.*

(2) If the general meeting before which a balance-sheet is laid does not adopt the balance-sheet, a statement of that fact and of the reasons therefor shall be annexed to the balance-sheet and to the copy thereof required to be filed with the registrar.

(3) This section shall not apply to a private company.

(4) If a company makes default in complying with the requirements of this section, the company and every officer of the company who knowingly and wilfully authorises or permits the default shall be liable to [illegible] ... with the provisions of this section.

[S. 11 (4) Companies Act, 1908.]

136. [illegible]

Right of [illegible] company [illegible] balance-sheet [illegible] auditor's report.

[illegible]

Statement to be published by [illegible] other Companies.

[S. 108, Companies Act, 1908, s. 69 Indian Companies Act, 1882.]

137 (1) [illegible] company being [illegible] Bank [illegible] publish statement [illegible] provident [illegible] benefit society, shall [illegible] the [illegible] and the first Monday in August in every year during which it carries on business, make a statement in the form marked G in the Third Schedule, or as near thereto as circumstances will admit.

(2) A copy of the statement shall be displayed and [illegible] in a conspicuous place in the registered office of the company, and in every branch office or place where the business of the company is carried on.

(3) Every member and every creditor of the company shall be entitled to a copy of the statement on payment of a sum not exceeding eight annas.

(4) If default is made in complying with the requirements of this section, the company shall be liable to a fine not exceeding fifty rupees for every day during which the default continues, and every officer of the company who knowingly and wilfully authorises or permits the default shall be liable to the like penalty.

[New]

(5) This section shall not apply to any life assurance company or provident insurance society to which the provisions of the Indian Life Assurance Companies Act, 1912, or of the Provident Insurance Societies Act, 1912, as to the annual statements to be made by such company or society apply with or without modifications, if the company or society complies with those provisions.

[V of 1912. V of 1912.]

Investigation by the Registrar

[New]

138 (1) Where the registrar, on perusal of any document which a company is required to submit to him under the provisions of this Act, is of opinion that any information or explanation is necessary in order that such document may afford full particulars of the matter to which it purports to relate, he may, by *a written order* call on the company submitting the document to furnish *in writing* such information or explanation within such time as he may specify in his order.

Power of registrar to call for information or explanation.

(2) On the receipt of an order under sub-section (1), it shall be the duty of all *persons who are or have been officers of* the company to furnish such information or explanation to the best of their power.

(3) If any *such person refuses or neglects* to furnish any such information or explanation, he shall be liable to a fine not exceeding fifty rupees *in respect of each offence*.

(4) On receipt of such information or explanation the registrar *may* annex the same to the original document submitted to him, and any additional document *so annexed by the registrar* shall be subject to the like provisions as to inspection and the taking of copies as the original document is subject.

(5) If such information or explanation is not furnished within the specified time or if after perusal of such information or explanation the registrar is of opinion that the document in question discloses an unsatisfactory state of affairs or that it does not disclose a full and fair statement of the matters to which it purports to relate, the registrar shall report in writing the circumstances of the case to the Local Government.

Inspection and Audit

139. The Local Government may appoint one or more competent inspectors to investigate the affairs of any company and to report thereon in such manner as the Local Government *may* direct—

Investigation of affairs of company by inspectors.

[S. 109 (1), Companies Act, 1908, s. 62, Indian Companies Act, 1882.]

(i) in the case of a banking company having a share capital, on the application of members holding not less than one-fifth of the shares issued,

(ii) in the case of any other company having a share capital, on the application of members holding not less than one-tenth of the shares issued,

(iii) in the case of a company not having a share capital, on the application of not less than one-fifth in number of the persons on the company's register of members,

(iv) in the case of any company, on a report by the registrar under sub-section (5) of section 138.

140 An application by members of a company under section 139 shall be supported by such evidence as the Local Government may require for the purpose of showing that the applicants have good reason for, and are not actuated by malicious motives in requiring the investigation; and the Local Government may, before appointing an inspector, require the applicants to give security for payment of the costs of the inquiry.

Application to be supported by evidence.

[S. 109 (2), Companies Act, 1908, s. 63, Indian Companies Act, 1882.]

[S. 109 (3), (4), (5), Companies Act, 1908; s. 84, Indian Companies Act, 1882.]

Inspection of books and examination of officers.

141. (*1*) It shall be the duty of all *persons who are or have been officers* of the company to produce to the inspectors all books and documents in their custody or power *relating to the company*.

(*2*) An inspector may examine on oath *any such person* in relation to its business, and may administer an oath accordingly.

(*3*) If any *person* refuses to produce any book or document which under this section it is his duty to produce, or to answer any question relating to the affairs of the company, he shall be liable to a fine not exceeding *fifty* rupees in respect of each offence.

[S. 109 (6), (7), Companies Act, 1908; s. 85, Indian Companies Act, 1882.]

Results of examination how dealt with.

142. (*1*) On the conclusion of the investigation the inspectors shall report their opinion to the Local Government, and a copy of the report shall be forwarded by the Local Government to the registered office of the company, and a further copy shall, at the request of the applicants for the investigation, be delivered to them.

(*2*) The report shall be written or printed, as the Local Government directs.

(*3*) All expenses of and incidental to the investigation shall be defrayed by the applicants unless the Local Government directs the same to be paid by the company, which the Local Government is hereby authorised to do.

[S. 110, Companies Act, 1908; s. 86, Indian Companies Act, 1882.]

Power of company to appoint inspectors.

143. (*1*) A company may by special resolution appoint inspectors to investigate its affairs.

(*2*) Inspectors so appointed shall have the same powers and duties as inspectors appointed by the Local Government, except that, instead of reporting to the Local Government, they shall report in such manner and to such persons as the company *in* general meeting may direct.

(*3*) *All persons who are or have been officers* of the company shall incur the like penalties in case of refusal to produce any book or document required to be produced to inspectors so appointed, or to answer any question, as they would have incurred if the inspectors had been appointed by the Local Government.

[S. 111, Companies Act, 1908; s. 87, Indian Companies Act, 1882.]

Report of inspectors to be evidence.

144. A copy of the report of any inspectors appointed under this Act, authenticated by the seal of the company whose affairs they have investigated, shall be admissible in any legal proceeding as evidence of the opinion of the inspectors in relation to any matter contained in the report.

[S. 112, Companies Act, 1908.] [New.]

Qualifications and appointment of auditors.

145. (*1*) *No person shall be appointed or act as auditor of any company other than a private company unless he holds a certificate from the Local Government entitling him to act as an auditor of companies:*

Provided that the Governor General in Council may, by notification in the Gazette of India, declare that the members of any institution or association specified in such notification shall be entitled to be appointed and to act as auditors of companies throughout British India.

(*2*) The Local Government shall, by notification in the local official Gazette, make rules providing for the grant of certificates entitling the holders thereof to *act as* auditors of companies, and may by such rules provide the conditions and restrictions on and subject to which such certificate shall be granted. *The holder of such a certificate shall be entitled to act as an auditor of companies throughout British India unless such certificate restricts or limits the exercise of the right.*

(*3*) Every company shall at each annual general meeting appoint an auditor or auditors to hold office until the next annual general meeting.

(*4*) If an appointment of an auditor is not made at an annual general meeting, the Local Government may, on the application of any member of the company, appoint an auditor of the company for the current year, and fix the remuneration to be paid to him by the company for his services.

(*5*) *The following persons: that is to say,*

(*i*) *a director or officer of the company; and*

(*ii*) *a partner of such director or officer; and*

(*iii*) *in the case of a company other than a private company, any person in the employment of such director or officer,*

shall not be appointed auditors of the company.

(*6*) A person, other than a retiring auditor, shall not be capable of being appointed auditor at an annual general meeting unless notice of an intention to nominate that person to the office of auditor has been given by *a member of the company* to the company not less than fourteen days before *such* annual general meeting, and the company shall send a copy of any such notice to the retiring auditor, and shall give notice thereof to *its members* either by advertisement or in any other mode allowed by the articles not less than seven days before the annual general meeting:

Provided that, if after notice of the intention to nominate an auditor has been given *to the company*, an annual general meeting is called for a date fourteen days or less after the notice has been given, *the requirements of this section as to time in respect of such a notice shall be deemed to have been satisfied*, and the notice to be sent or given by the company may, instead of being sent or given within the time required by this *section*, be sent or given at the same time as the notice of the annual general meeting.

(*7*) The first auditors of the company may be appointed by the directors before the statutory meeting, and if so appointed shall hold office until the first annual general meeting, unless previously removed by a resolution of the *members of the company* in general meeting, in which case *such members* at that meeting may appoint auditors.

(*8*) The directors may fill any casual vacancy in the office of auditor, but while any such vacancy continues, the surviving or continuing auditor or auditors (if any) may act.

(*9*) The remuneration of the auditors of a company shall be fixed by the company in general meeting, except that the remuneration of any auditors appointed before the statutory meeting, or to fill any casual vacancy, may be fixed by the directors.

[S. 113, Companies Act, 1908.]

146. (*1*) Every auditor of a company shall have a right of access at all times to the books and accounts and vouchers of the company, and shall be entitled to require from the directors and officers of the company such information and explanation as may be necessary for the performance of the duties of the auditors.

Powers and duties of auditors.

(*2*) The auditors shall make a report to the *members of the company* on the accounts examined by them, and on every balance-sheet laid before the company in general meeting during their tenure of office, and the report shall state—

(*a*) whether or not they have obtained all the information and explanations they have required; and

(*b*) whether, in their opinion, the balance-sheet referred to in the report is drawn up in conformity with the law and

(*c*) *whether such balance-sheet* exhibits a true and correct view of the state of the company's affairs according to the best of their information and the explanations given to them, and as shown by the books of the company.

(*3*) In the case of a banking company, if the company has a branch bank beyond the limits of India, it shall be sufficient if the auditor is allowed access to such copies of and extracts from the books and accounts of any such branch as have been transmitted to the head office of the company [illegible] India.

[S. 114, Companies Act, 1908.]

147. (*1*) Holders of preference shares and debentures of a company shall have the same right to receive and inspect the balance-sheet of the company and the reports of the auditors and other reports as is possessed by the holders of ordinary shares in the company.

Rights of preference shareholders, etc., as to receipt and inspection of reports, etc.

(*2*) This section shall not apply to a private company, nor to a company registered before the commencement of this Act.

Carrying on business with less than the legal minimum of members

[S. 115, Companies Act, 1908; s. 73, Indian Companies Act, 1882.]

148. If at any time the number of members of a company is reduced, in the case of a private company, below two, or in the case of any other company, below seven, and it carries on business for more than six months while the number is so reduced, every person who is a member of the company during the time that it so carries on business after those six months and is cognisant of the fact that it is carrying on business with fewer than two members or seven members, as the case may be, shall be severally liable for the payment of the whole debts of the company contracted during that time, and may be sued for the same without joinder in the *suit* of any other member.

Liability for carrying on business with fewer than seven or, in the case of a private company, two members.

Service and Authentication of Documents

[S. 116, Companies Act, 1908; s. 89, Indian Companies Act, 1882.]

149. A document may be served on a company by leaving it at, or sending it by post to, the registered office of the company.

Service of documents on company.

150. A document may be served on the registrar by sending it to him by post, or delivering it to him, or by leaving it for him at his office.

Service of documents on registrar.

[S. 90, Indian Companies Act, 1882.]

151. A document or proceeding requiring authentication by a company may be signed by a director, secretary or other authorised officer of the company, and need not be under its common seal.

Authentication of documents.

[S. 117, Companies Act, 1908; s. 91, Indian Companies Act, 1882.]

Tables, Forms and Fees to be prescribed matters

152. (*1*) The forms in the Third Schedule, or forms as near thereto as circumstances admit, shall be used in all matters to which those forms refer.

Application and alteration of tables and forms, and making rules as to prescribed matters.

[S. 118, Companies Act, 1908; s. 95, Indian Companies Act, 1882.]

(*2*) The Governor General in Council may alter any of the tables and forms in the First Schedule, so that he does not increase the amount of fees payable to the registrar in the said Schedule mentioned, and may alter or add to the forms in the Third Schedule.

(*3*) Any such table or form when altered, shall be published in the Gazette of India, and on such publication shall have effect as if enacted in this Act; but no alteration made by the Governor General in Council in Table A in the First Schedule shall affect any company registered before the alteration, or repeal as respects that company, any portion of that table.

(*4*) In addition to the powers hereinbefore conferred by this Act, the Governor General in Council may make rules providing for all or any matters which by this Act are to be prescribed by his authority.

(*5*) *Every* such rule shall be published in the Gazette of India, and on such publication shall have effect as if enacted in this Act.

Arbitration and Compromise

153. (*1*) *A company may by written agreement refer to arbitration, in accordance with the Indian Arbitration Act, 1899, an existing or future difference between itself and any other company or person.*

Power for companies to refer matters to arbitration.

[Cf. s. 119, Companies Act, 1908; s. 96, Indian Companies Act, 1882; Act IX of 1899.]

(*2*) Companies parties to the arbitration may delegate to the arbitrator power to settle any terms or to determine any matter capable of being lawfully settled or determined by the companies themselves or by their directors or other managing body.

(*3*) *The provisions of the Indian Arbitration Act, 1899, other than those restricting the application of the Act in respect of the subject matter of the arbitration, shall apply to all arbitrations between companies and persons in pursuance of this Act.*

IX of 1899.

154. (*1*) Where a compromise or arrangement is proposed between a company and its creditors or any class of them, or between the company and its members or any class of them, the Court may, on the application in a summary way of the company or of any creditor or member of the company, or, in the case of a company being wound up

Power to compromise with creditors and members.

[S. 120, Companies Act, 1908; s. 203, Indian Companies Act, 1882.]

[Cf. English, Scottish, etc., Bank (1891), ch. 38.]

of the liquidator, order a meeting of the creditors or class of creditors, or of the members of the company or class of members, as the case may be, to be called, held and conducted in such manner as the Court directs.

(2) If a majority in number representing three-fourths in value of the creditors or class of creditors, or members or class of members, as the case may be, present either in person or by proxy at the meeting, agree to any compromise or arrangement, the compromise or arrangement shall, if sanctioned by the Court, be binding on all the creditors or the class of creditors, or on *all* the members or class of members, as the case may be, and also on the company, or, in the case of a company in the course of being wound up, on the liquidator and contributories of the company.

(3) In this section the expression "company" means any company liable to be wound up under this Act.

Conversion of private company into public company.

[S. 121 (2), Companies Act, 1908.]

Conversion of private into public company.

155. (*1*) A private company may, subject to anything contained in *its* memorandum or articles, by a special resolution and by filing with the registrar *a copy of such resolution and also* such a statement in lieu of prospectus as the company, if a public company, would have had to file before allotting any of its shares or debentures, together with such a *duly verified* declaration as the company, if a public company, would have had to file before commencing business, turn itself into a public company.

(2) *Upon the filing of the documents mentioned in sub-section (1), the registrar shall record the change in his books relating to the company.*

PART V.

WINDING UP.

Preliminary.

[S. 122, Companies Act, 1908.]

Mode of winding up.

156. (*1*) The winding up of a company may be either—

(i) by the Court; or

(ii) voluntary; or

(iii) subject to the supervision of the Court.

(2) The provisions of this Act with respect to winding up apply, unless the contrary appears, to the winding up of a company in any of these modes.

Contributories.

[S. 123 (1), Companies Act, 1908; s. 61, Indian Companies Act, 1882.]

Liability as contributories of present and past members.

157. (*1*) In the event of a company being wound up, every present and past member shall, subject to the provisions of this section, be liable to contribute to the assets of the company to an amount sufficient for payment of its debts and liabilities and the costs, charges and expenses of the winding up, and for the adjustment of the rights of the contributories among themselves, with the qualifications following (that is to say):—

(i) a past member shall not be liable to contribute if he has ceased to be a member for one year or upwards before the commencement of the winding up;

(ii) a past member shall not be liable to contribute in respect of any debt or liability of the company contracted after he ceased to be a member;

(iii) a past member shall not be liable to contribute unless it appears to the Court that the existing members are unable to satisfy the contributions required to be made by them in pursuance of this Act;

(iv) in the case of a company limited by shares, no contribution shall be required from any member exceeding the amount (if any) unpaid on the shares in respect to which he is liable as a present or past member;

(v) in the case of a company limited by guarantee, no contribution shall be required from any member exceeding the amount undertaken to be contributed by him to the assets of the company in the event of its being wound up;

(vi) nothing in this Act shall invalidate any provision contained in any policy of insurance or other contract whereby the liability of individual members on the policy or contract is restricted, or whereby the funds of the company are alone made liable in respect of the policy or contract;

(vii) a sum due to any member of a company in his character of a member, by way of dividends, profits or otherwise, shall not be deemed to be a debt of the company payable to that member in a case of competition between himself and any other creditor not a member of the company; but any such sum may be taken into account for the purpose of the final adjustment of the rights of the contributories among themselves.

[S. 123(3), Companies Act, 1908; ss. 139, 178, Indian Companies Act, 1882.]

(2) In the winding up of a company limited by guarantee which has a share capital, every member of the company shall be liable, in addition to the amount undertaken to be contributed by him to the assets of the company in the event of its being wound up, to contribute to the extent of any sums unpaid on any shares held by him.

[S. 123 (2), Companies Act, 1908; s. 62, Indian Companies Act, 1882.]

Liability of directors whose liability is unlimited.

158. In the winding up of a limited company any director whether past or present, whose liability is, in pursuance of this Act, unlimited, shall, in addition to his liability (if any) to contribute as an ordinary member, be liable to make a further contribution as if he were at the commencement of the winding up a member of an unlimited company:

Provided that—

(i) a past director shall not be liable to make such further contribution if he has ceased to hold office for a year or upwards before the commencement of the winding up;

(ii) a past director shall not be liable to make such further contribution in respect of any debt or liability of the company contracted after he ceased to hold office;

(iii) subject to the articles a director shall not be liable to make such further contribution unless the Court deems it necessary to require that contribution in order to satisfy the debts and liabilities of the company, and the costs, charges and expenses of the winding up.

[S. 124, Companies Act, 1908; ss 124, 178, Indian Companies Act, 1882.]

Meaning of "contributory."

1 . The term "contributory" means every person liable to contribute to the assets of a company in the event of its being wound up, and, in all proceedings for determining and in all proceedings prior to the final determination of the persons who are to be deemed contributories, includes any person alleged to be a contributory.

[S. 125, Companies Act, 1908; ss. 125, 178, Indian Companies Act, 1882]

Nature of liability of contributory.

160. (*1*) The liability of a contributory shall create a debt accruing due from him at the time when his liability commenced, but payable at the times when calls are made for enforcing the liability.

(*2*) No claim founded on the liability of a contributory shall be cognizable by any Court of Small Causes sitting outside the *Presidency-towns*.

[S. 126, Companies Act, 1908; s 126, Indian Companies Act, 1882]

Contributories in case of de[illegible]

161 (*1*) If a contributory dies either before or after he has been placed [illegible] the list of contributories, his *legal* representatives and his heirs shall be liable in a due course of administration to contribute to the assets of the company in discharge of his liability and shall be contributories accordingly

[S. 154, Indian Companies Act, 1882]

(*2*) If the *legal* representatives *or heirs* make default in paying any money ordered to be paid by them, proceedings may be taken for administering the property of the deceased contributory, whether moveable or immoveable, or both, and of compelling payment thereout of the money due

[S 127, Companies Act, 1908; s 127, Indian Companies Act, 1882]

Contributories in case of insolvency of member.

162. If a contributory *is adjudged* insolvent either before or after he has been placed on the list of contributories, then

(*1*) his assignee shall represent him for all the purposes of the winding up, and shall be contributories accordingly, and may be called on to admit to proof against the estate of the insolvent, or otherwise to allow to be paid out of his assets in due course of law, any money due from the insolvent in respect of his liability to contribute to the assets of the company; and

[S. 125 (part), Indian Companies Act, 1882]

(*2*) there may be proved against the estate of the insolvent the estimated value of his liability to future calls as well as calls already made.

Winding up by Court.

[S. 129, Companies Act, 1908; s. 128, Indian Companies Act, 1882]

Circumstances in which company may be wound up by Court.

163. A company may be wound up by the Court

(i) if the company has by special resolution resolved that the company be wound up by the Court;

(ii) if default is made in filing the statutory report or in holding the statutory meeting:

(iii) if the company does not commence its business within a year from its incorporation, or suspends its business for a whole year:

(iv) if the number of members is reduced, in the case of a private company, below two or, in the case of any other company, below seven:

(v) if the company is unable to pay its debts:

(vi) if the Court is of opinion that it is just and equitable that the company should be wound up

Company when deemed unable to pay its debts.

[S. 130, Companies Act, 1890; s. 129, Indian Companies Act, 1882.]

164. A company shall be deemed to be unable to pay its debts

(i) if a creditor, by assignment or otherwise, to whom the company is indebted in a sum exceeding five hundred rupees then due, has served on the company, by leaving the same at its registered office, a demand under his hand requiring the company to pay the sum so due and the company has for three weeks thereafter neglected to pay the sum, or to secure or compound for it to the reasonable satisfaction of the creditor; or

(ii) if execution or other process issued on a decree or order of any Court in favour of a creditor of the company is returned unsatisfied in whole or in part; or

(iii) if it is proved to the satisfaction of the Court that the company is unable to pay its debts, and, in determining whether a company is unable to pay its debts, the Court shall take into account the contingent and prospective liabilities of the company

Winding up may be referred to District Court

[S. 218, Indian Companies Act, 1882.]

165 Where the High Court makes an order for winding up a company under this Act, it may, if it thinks fit, direct all subsequent proceedings to be had in a District Court; and thereupon such District Court shall, for the purpose of winding up the company, be deemed to be "the Court" within the meaning of this Act, and shall have, for the purposes of such winding up, all the jurisdiction and powers of the High Court

Transfer of winding up from one District Court to another

[S. 219, *ibid.*]

166. If during the progress of a winding up in a District Court it is made to appear to the High Court that the same could be more conveniently prosecuted in any other District Court *having jurisdiction to wind up companies*, the High Court may transfer the same to such other Court, and thereupon the winding up shall proceed in such other District Court.

Provisions as to applications for winding up.

[S. 137, Companies Act, 1908; ss 131, 132, Indian Companies Act, 1882]

167. An application to the Court for the winding up of a company shall be by petition presented, subject to the provisions of this section, either by the company, or by any creditor or creditors (including any contingent or prospective creditor or creditors), con-

tributory or contributories, or by all or any of those parties, together or separately :

Provided that—

(*a*) a contributory shall not be entitled to present a petition for winding up a company unless—

(i) either the number of members is reduced, in the case of a private company, below two, or, in the case of any other company, below seven ; or

(ii) the shares in respect of which he is a contributory or some of them either were originally allotted to him or have been held by him, and registered in his name, for at least six months during the eighteen months before the commencement of the winding up, or have devolved on him through the death of a former holder ;

(*b*) a petition for winding up a company on the ground of default in filing the statutory report or in holding the statutory meeting shall not be presented by any person except a shareholder, nor before the expiration of fourteen days after the last day on which the meeting ought to have been held ;

(*c*) the Court shall not give a hearing to a petition for winding up a company by a contingent or prospective creditor until such security for costs has been given as the Court thinks reasonable and until a *primâ facie* case for winding up has been established to the satisfaction of the Court.

[S. 138, Companies Act, 1908 ; s. 131 (second clause), Indian Companies Act, 1882.]

168. An order for winding up a company shall operate in favour of all the creditors and of all the contributories of the company as if made on the joint petition of a creditor and of a contributory.

Effect of winding up order.

[S. 139, Companies Act, 1908 ; s. 133, Indian Companies Act, 1882.]

169. A winding up of a company by the Court shall be deemed to commence at the time of the presentation of the petition for the winding up.

Commencement of winding up by Court.

[S. 140, Companies Act, 1908 ; s. 134, Indian Companies Act, 1882.]

170. The Court may, at any time after the presentation of the petition for winding up a company under this Act, and before making an order for winding up the company, upon the application of the company or of any creditor or contributory of the company, restrain further proceedings in any suit or proceeding against the company, upon such terms as the Court thinks fit.

Court may grant injunction.

[S. 141, Companies Act, 1908 ; s. 135, Indian Companies Act, 1882.]

171. (*1*) On hearing the petition the Court may dismiss it with or without costs, or adjourn the hearing conditionally or unconditionally, or make any interim order or any other order that it deems just, but the Court shall not refuse to make a winding up order on the ground only that the assets of the company have been mortgaged to an amount equal to or in excess of those assets, or that the company has no assets.

Powers of Court on hearing petition.

(*2*) Where the petition is presented on the ground of default in filing the statutory report or in holding the statutory meeting, the Court may order the costs to be paid by any persons who, in the opinion of the Court, are responsible for the default.

172. When a winding up order has been made, no suit or other legal proceeding shall be proceeded with or commenced against the company except by leave of the Court, and subject to such terms as the Court may impose.

Suits stayed on winding up order.

[S. 142, Companies Act, 1908 ; s. 136, Indian Companies Act, 1882.]

173. (*1*) *On the making of a winding up order, it shall be the duty of the company forthwith to file with the registrar a copy of the order, and the petitioner in the winding up proceedings may so file a copy.*

Copy of winding up order to be filed with registrar.

[S. 143, Companies Act, 1908 ; s. 137, Indian Companies Act, 1882.]

(*2*) *On the filing of a copy of a winding up order, the registrar shall make a minute thereof in his books relating to the company, and shall notify in the local official Gazette that such an order has been made.*

(*3*) Such order shall be deemed to be notice of discharge to the servants of the company, except when the business of the company is continued.

174. The Court may at any time after an order for winding up, on the application of any creditor or contributory, and on proof to the satisfaction of the Court that all proceedings in relation to the winding up ought to be stayed, make an order staying the proceedings, either altogether or for a limited time, on such terms and conditions as the Court thinks fit.

Power of Court to stay winding up.

[S. 144, Companies Act, 1908 ; s. 138, Indian Companies Act, 1882.]

175. The Court may, as to all matters relating to a winding up, have regard to the wishes of the creditors or contributories as proved to it by any sufficient evidence.

Court may have regard to wishes of creditors or contributories.

[S. 145, Companies Act, 1908 ; s. 139, Indian Companies Act, 1882.]

Official Liquidators.

176. (*1*) For the purpose of conducting the proceedings in winding up a company and *performing such duties in reference thereto as the Court may impose*, the Court may appoint a person or persons, to be called an official liquidator or official liquidators.

Appointment of official liquidator.

[S. 149, Companies Act, 1908 ; s. 141, Indian Companies Act, 1882.]

(*2*) The Court may make such an appointment provisionally at any time after the presentation of a petition and before the making of an order for winding up.

[*Cf.* s. 134, second clause, Indian Companies Act, 1882.]

(*3*) If more persons than one are appointed to the office of official liquidator, the Court shall declare whether any act by this Act required or authorised to be done by the official liquidator is to be done by all or any one or more of such persons.

(*4*) The Court may determine whether any, and what, security is to be given by any official liquidator on his appointment.

(*5*) *The acts of an official liquidator shall be valid notwithstanding any defect that may afterwards be discovered in his appointment : Provided that nothing in this sub-section shall be deemed to give validity to acts done by an official liquidator after his appointment has been shown to be invalid*

[*Clause 203 (8) of Bill.*]

(6) A receiver shall not be appointed of assets in the hands of an official liquidator.

[S. 149, Companies Act, 1908; s. 142, Indian Companies Act, 1882.]

177. (1) Any official liquidator may resign or be removed by the Court on due cause shown.

Resignations, removals, filling up vacancies and compensation.

(2) Any vacancy in the office of an official liquidator appointed by the Court shall be filled up by the Court.

(3) There shall be paid to the official liquidator such salary or remuneration, by way of percentage or otherwise, as the Court may direct: and, if more liquidators than one are appointed, such remuneration shall be distributed amongst them in such proportions as the Court directs.

[Ss. 149 and 150, Companies Act, 1908; s. 143, Indian Companies Act, 1882.]

178. The official liquidator shall be described by the style of the official liquidator of the particular company in respect of which he is appointed, and not by his individual name.

Official liquidator.

179. (1) The official liquidator shall take into his custody, or under his control, all the property, effects and actionable claims to which the company is or appears to be entitled.

Custody of company's property.

[Clause 201 of the Bill.]

(2) *If no official liquidator is appointed, or during any vacancy in such appointment, all the property of the company shall be deemed to be in the custody of the Court.*

[S. 151, Companies Act, 1908; s. 144, Indian Companies Act, 1882.]

180. The official liquidator shall have power, with the sanction of the Court, to do the following things:—

Powers of official liquidator.

(a) to *institute* or defend any suit or prosecution, or other legal proceeding, civil or criminal, in the name and on behalf of the company;

(b) to carry on the business of the company so far as may be necessary for the beneficial winding up of the same;

(c) to sell the immoveable and moveable property of the company by public auction or private contract, with power to transfer the whole thereof to any person or company, or to sell the same in parcels;

(d) to do all acts and to execute, in the name and on behalf of the company, all deeds, receipts, and other documents, and for that purpose to use, when necessary, the company's seal;

(e) to prove, rank and claim in the insolvency of any contributory, for any balance against his estate, and to receive dividends in the insolvency, in respect of that balance, as a separate debt due from the insolvent, and rateably with the other separate creditors;

(f) to draw, accept, make and indorse any bill of exchange, hundi or promissory note in the name and on behalf of the company, with the same effect with respect to the liability of the company as if the bill, hundi or note had been drawn, accepted, made or indorsed by or on behalf of the company in the course of its business;

(g) to raise on the security of the assets of the company any money requisite;

(h) to take out, in his official name, letters of administration to any deceased contributory, and to do in his official name any other act necessary for obtaining payment of any money due from a contributory or his estate which cannot be conveniently done in the name of the company; and in all such cases the money due shall, for the purpose of enabling the liquidator to take out the letters of administration or recover the money, be deemed to be due to the liquidator himself: Provided that nothing herein empowered shall be deemed to affect the rights, duties and privileges of any Administrator General;

(i) to do all such other things as may be necessary for winding up the affairs of the company and distributing its assets.

181. The Court may provide by any order that the official liquidator may exercise any of the above powers without the sanction or intervention of the Court, and, where an official liquidator is provisionally appointed, may limit and restrict his powers by the order appointing him.

Discretion of official liquidator.

[S. 151 (2), (3), Companies Act, 1908; s. 145 Indian Companies Act, 1882.]

182. The official liquidator may, with the sanction of the Court, appoint an *advocate*, attorney, or *pleader entitled to appear before the Court* to assist him in the performance of his duties: Provided that, where the official liquidator is an attorney, he shall not appoint his partner, unless the latter consents to act without remuneration.

Provision for legal assistance to official liquidator.

[S. 151 (1), (d), Companies Act, 1908; s. 146 Indian Companies Act, 1882.]

183. The official liquidator of a company which is being wound up by the Court shall keep, in manner prescribed, proper books in which he shall cause to be made entries or minutes of proceedings at meetings, and of such other matters as may be prescribed, and any creditor or contributory may, subject to the control of the Court, personally or by his agent inspect any such books.

Official books to be kept by liquidator in winding up.

[S. 156, Companies Act, 1908.]

184. (1) Subject to the provisions of this Act the official liquidator of a company which is being wound up by the Court shall, in the administration of the assets of the company and in the distribution thereof among its creditors, have regard to any directions that may be given by resolution of the creditors or contributories at any general meeting.

Exercise and control of liquidator's powers.

[S. 158, Companies Act, 1908.]

(2) The *official* liquidator may summon general meetings of the creditors or contributories for the purpose of ascertaining their wishes, and it shall be his duty to summon meetings at such times as the creditors or contributories, by resolution, may direct, or whenever requested in writing to do so by one-tenth in value of the creditors or contributories, as the case may be.

(3) The *official* liquidator may apply to the Court in manner prescribed for directions in relation to any particular matter arising in the winding up.

(4) Subject to the provisions of this Act, the *official* liquidator shall use his own discretion in

the *administration of the assets of the company and in the distribution thereof* among the creditors.

(5) If any person is aggrieved by any act or decision of the *official* liquidator, that person may apply to the Court, and the Court may confirm, reverse or modify the act or decision complained of, and make such order as it thinks just in the circumstances.

Ordinary powers of Court.

[S. 163, Companies Act, 1908; ss. 147, 148, Indian Companies Act, 1882.]

Settlement of list of contributories and application of assets.

185. (*1*) As soon as may be after making a winding up order, the Court shall settle a list of contributories, with power to rectify the register of members in all cases where rectification is required in pursuance of this Act, and shall cause the assets of the company to be collected and applied in discharge of its liabilities.

(2) In settling the list of contributories, the Court shall distinguish between persons who are contributories in their own right and persons who are contributories as being representatives of or liable *for* the debts of others.

[S. 164, Companies Act, 1908; s. 149, Indian Companies Act, 1882.]

Power to require delivery of property.

186. The Court may, at any time after making a winding up order, require any contributory for the time being settled on the list of contributories and any trustee, receiver, banker, agent, or officer of the company to pay, deliver, surrender or transfer forthwith, or within such time as the Court directs, to the official liquidator any money, property or documents in his hands to which the company is *primâ facie* entitled.

[S. 165, Companies Act, 1908; s. 50, Indian Companies Act, 1882.]

Power to order payment of debts by contributory.

187. (*1*) The Court may, at any time after making a winding up order, make an order on any contributory for the time being settled on the list of contributories to pay, in manner directed by the order, any money due from him or from the estate of the person whom he represents to the company exclusive of any money payable by him or the estate by virtue of any call in pursuance of this Act.

(2) The Court in making such an order may, in the case of an unlimited company, allow to the contributory by way of set-off any money due to him or, to the estate which he represents from the company on any independent dealing or contract with the company, but not any money due to him as a member of the company in respect of any dividend or profit; and may, in the case of a limited company, make to any director whose liability is unlimited or to his estate the like allowance:

Provided that in the case of any company, whether limited or unlimited, when all the creditors are paid in full, any money due on any account whatever to a contributory from the company may be allowed to him by way of set-off against any subsequent call.

[S. 166, Companies Act, 1908; s. 151, Indian Companies Act, 1882.]

Power of Court to make calls.

188. (*1*) The Court may, at any time after making a winding up order, and either before or after it has ascertained the sufficiency of the assets of the company, make calls on and order payment thereof by all or any of the contributories for the time being settled on the list of the contributories to the extent of their liability, for payment of any money which the Court considers necessary to satisfy the debts and liabilities of the company, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

(2) In making the call the Court may take into consideration the probability that some of the contributories may partly or wholly fail to pay the call.

[S. 167 (*1*), Companies Act, 1908; s. 152, Indian Companies Act, 1882.]

Power to order payment into bank.

189. The Court may order any contributory, purchaser or other person from whom money is due to the company to pay the same into the Bank of Bengal, the Bank of Madras, or the Bank of Bombay, as the case may be, or any branch thereof, respectively, to the account of the official liquidator instead of to the official liquidator, and any such order may be enforced in the same manner as if it had directed payment to the official liquidator.

[S. 167 (2), Companies Act, 1908; s. 153, Indian Companies Act, 1882.]

Regulation of account with Court.

190. All moneys, bills, hundis, notes and other securities paid and delivered into the Bank of Bengal, the Bank of Madras or the Bank of Bombay, or any branch thereof, respectively, in the event of a company being wound up by the Court, shall be subject in all respects to the orders of the Court.

[S. 168, Companies Act, 1908; s. 155, Indian Companies Act, 1882.]

Order on contributory conclusive evidence.

191. (*1*) An order made by the Court on a contributory shall (subject to any right of [illegible]) be conclusive evid[illegible]e that the money, if any, thereby appearing to be due or ordered to be paid is due.

(2) All other pertinent matters stated in the order shall be taken to be truly stated as against all persons, and in all proceedings whatsoever.

[S. 169, Companies Act, 1908; s. 156, Indian Companies Act, 1882.]

Power to exclude creditors not proving in time.

192. The Court may fix a time or times within which creditors are to prove their debts or claims, or to be excluded from the benefit of any distribution made before those debts are proved.

[S. 170, Companies Act, 1908; s. 157, Indian Companies Act, 1882.]

Adjustment of rights of contributories.

193. The Court shall adjust the rights of the contributories among themselves, and distribute any surplus among the persons entitled thereto.

[S. 171, Companies Act, 1908; s. 158, Indian Companies Act, 1882.]

Power to order costs.

194. The Court may, in the event of the assets being insufficient to satisfy the liabilities, make an order as to the payment out of the assets of the costs, charges and expenses incurred in the winding up in such order of priority as the Court thinks just.

[S. 172, Companies Act, 1908; ss. 159, 160 and 161, Indian Companies Act, 1882.]

Dissolution of company.

195. (*1*) When the affairs of a company have been completely wound up, the Court shall make an order that the company be dissolved from the date of the order, and the company shall be dissolved accordingly.

(2) The order shall be reported within fifteen days of the making thereof by the official liquidator to the registrar, who shall make in his books a minute of the dissolution of the company.

(3) If the official liquidator makes default in complying with the requirements of this section, he shall be liable to a fine not exceeding *fifty* rupees for every day during which he is in default

Extraordinary Powers of Court.

[S. 174, Companies Act, 1908; s. 162, Indian Companies Act, 1882.]

Power to summon persons suspected of having property of company.

196. (*1*) The Court may, after it has made a winding-up order, summon before it any officer of the company or person known *or* suspected to have in his possession any property of the company, or supposed to be indebted to the company, or any person whom the Court deems capable of giving information concerning the trade, dealings, affairs or property of the company.

(*2*) The Court may examine him on oath concerning the same, either by word of mouth or on written interrogatories, and may reduce his answers to writing and require him to sign them.

(*3*) The Court may require him to produce any documents in his custody or power relating to the company; but, where he claims any lien on documents produced by him, the production shall be without prejudice to that lien, and the Court shall have jurisdiction in the winding up to determine all questions relating to that lien.

(*4*) If any person so summoned, after being tendered a reasonable sum for his expenses, refuses to come before the Court at the time appointed, not having a lawful impediment (made known to the Court at the time of its sitting, and allowed by it), the Court may cause him to be apprehended and brought before the Court for examination.

[S. 175, Companies Act, 1908.]

Power to order public examination of promoters, directors, etc.

197. (*1*) When an order has been made for winding up a company by the Court, *and the official liquidator has applied to the Court stating therein his opinion a fraud has been committed by any person in the promotion or formation of the company or by any director or other officer of the company in relation to the company since its formation*, the Court may, *after consideration of the application*, direct that any person who has taken any part in the promotion or formation of the company, or has been a director, *manager or other* officer of the company, shall attend before the Court on a day appointed by the Court for that purpose, and be publicly examined as to the promotion or formation or the conduct of the business of the company, or as to his conduct and dealings as director, *manager or other* officer thereof.

(*2*) The official liquidator shall take part in the examination, and for that purpose may, if specially authorised by the *Court* in that behalf, employ *such legal assistance as may be sanctioned by the Court*.

(*3*) Any creditor or contributory may also take part in the examination either personally or by *any person entitled to appear before the Court*.

(*4*) The Court may put such questions to the person examined as the Court thinks fit.

(*5*) The person examined shall be examined on oath, and shall answer all such questions as the Court may put or allow to be put to him.

(*6*) A person ordered to be examined under this section may at his own cost employ *any person entitled to appear before the Court*, who shall be at liberty to put to him such questions as the Court may deem just for the purpose of enabling him to explain or qualify any answers given by him. Provided that if he is, in the opinion of the Court, exculpated from any charges made or suggested against him, the Court may allow him such costs as in its discretion it may think fit.

(*7*) Notes of the examination shall be taken down in writing, and shall be read over to or by, and signed by, the person examined, and may thereafter be used in evidence against him *in civil proceedings*, and shall be open to the inspection of any creditor or contributory at all reasonable times.

(*8*) The Court may, if it thinks fit, adjourn the examination from time to time.

(*9*) An examination under this section may, if the Court so directs, and subject to any rules in this behalf, be held before any District Judge or before any officer of the High Court, being an official referee, master, registrar *or deputy registrar*, and the powers of the Court under this section as to the conduct of the examination, but not as to costs, may be exercised by the person before whom the examination is held.

[S. 176, Companies Act, 1908; s. 163, Indian Companies Act, 1882.]

Power to arrest absconding contributory.

198. The Court, at any time either before or after making a winding up order on proof of probable cause for believing that a contributory is about to quit British India or otherwise to abscond, or to remove or conceal any of his property, for the purpose of evading payment of calls or of avoiding examination respecting the affairs of the company, may cause the contributory to be arrested and his books and papers and moveable property to be seized, and him and them to be safely kept until such time as the Court may order.

[S. 177, Companies Act, 1908; s. 164, Indian Companies Act, 1882.]

Saving of other proceedings.

199. Any powers by this Act conferred on the Court shall be in addition to, and not in restriction of, any existing powers of instituting proceedings against any contributory or debtor of the company, or the estate of any contributory or debtor, for the recovery of any call or other sums.

Enforcement of and Appeal from Orders.

[*Cf.* s. 178, Companies Act, 1908; s. 166, Indian Companies Act, 1882.]

Power to enforce orders.

200. All orders made by a Court under this Act may be enforced in the same manner in which decrees of such Court made in any suit pending therein may be enforced.

[S. 167, Indian Companies Act, 1882.]

Order made in any Court to be enforced by other Courts.

201. Any order made by a Court for or in the course of the winding up of a company shall be enforced in any *place in British India* other than that in which such Court is situate, by the Court that would have had jurisdiction in respect of such company if the registered office of the company had been situate *at* such other *place*, and in the same manner in all respects as if such order had been made by the Court that is hereby required to enforce the same.

[*Cf.* s. 180 (3), Companies Act, 1908; s. 168, Indian Companies Act, 1882.]

Mode of dealing with orders to be enforced by other Courts.

202. Where any order made by one Court is to be enforced by another Court, a certified copy of the order so made shall be produced to the proper officer of the Court required to enforce the same, and the production of such certified copy shall be sufficient evidence of such order having been made; and thereupon the last-mentioned Court shall take the requisite steps in the matter for enforcing the

order, in the same manner as if it were the order of the Court enforcing the same.

[S. 183, Indian Companies Act, 1882.] Appeals from orders.

203. Re-hearings of, and appeals from, any order or decision made or given in the matter of the winding up of a company by the Court may be had in the same manner and subject to the same conditions in and subject to which appeals may be had from any order or decision of the same Court in cases within its ordinary jurisdiction.

Voluntary winding up.

[S. 182, Companies Act, 1908; s. 173, Indian Companies Act, 1882.] Circumstances in which company may be wound up voluntarily.

204. A company may be wound up voluntarily—

(1) when the period (if any) fixed for the duration of the company by the articles expires, or the event (if any) occurs, on the occurrence of which the articles provide that the company is to be dissolved and the company in general meeting has passed a resolution requiring the company to be wound up voluntarily;

(2) if the company resolves by special resolution that the company be wound up voluntarily;

(3) if the company resolves by extraordinary resolution to the effect that it cannot by reason of its liabilities continue its business, and that it is advisable to wind up.

[S. 183, Companies Act, 1908; s. 174, Indian Companies Act, 1882.] Commencement of voluntary winding up.

205. A voluntary winding up shall be deemed to commence at the time of the passing of the resolution authorising the winding up.

[S. 184, Companies Act, 1908; s. 175, Indian Companies Act, 1882.] Effect of voluntary winding up on status of company.

206. When a company is wound up voluntarily, the company shall, from the commencement of the winding up, cease to carry on its business, except so far as may be required for the beneficial winding up thereof:

Provided that the corporate state and corporate powers of the company shall, notwithstanding anything to the contrary in its articles, continue until it is dissolved.

[S. 185, Companies Act, 1908; s. 176, Indian Companies Act, 1882.] Notice of resolution to wind up voluntarily.

207. (*1*) Notice of any special resolution or extraordinary resolution for winding up a company voluntarily shall be given *by the company* within ten days of the passing of the same by advertisement in the local official Gazette, and also in some newspaper (if any) circulating in the *district* where the registered office of the company is situate.

(*2*) If a company makes default in complying with the requirements of this section, it shall be liable to a fine not exceeding fifty rupees for every day during which the default continues; and every *officer* of the company who knowingly and wilfully authorises or permits the default shall be liable to a like penalty.

[S. 186, Companies Act, 1908; s. 177 and Indian Companies Act, 1882.] Consequences of voluntarily winding up.

208. The following consequences shall ensue on the voluntary winding up of a company:—

(i) the assets of the company shall be applied in satisfaction of its liabilities *pari passu* and, subject thereto, shall, unless the articles otherwise provide, be distributed among the members according to their rights and interests in the company;

(ii) the company in general meeting shall appoint one or more liquidators for the purpose of winding up the affairs and distributing the assets of the company, and may fix the remuneration to be paid to him or them;

(iii) on the appointment of a liquidator all the powers of the directors shall cease, except so far as the company in general meeting, or the liquidator, sanctions the continuance thereof;

(iv) the liquidator may, without the sanction of the Court, exercise all powers by this Act given to the official liquidator in a winding up by the Court;

(v) the liquidator may exercise the powers of the Court under this Act of settling a list of contributories, and of making calls, and shall pay the debts of the company, and adjust the rights of the contributories among themselves;

(vi) the list of contributories shall be *primâ facie* evidence of the liability of the persons named therein to be contributories;

(vii) when several liquidators are appointed, every power hereby given may be exercised by such one or more of them as may be determined by the company at the time of their appointment, or in default of such determination by any number not less than two;

(viii) if from any cause whatever there is no liquidator acting, the Court may, on the application of a contributory, appoint a liquidator; *and*

(ix) the Court may, on cause shown, remove a liquidator, and appoint another liquidator.

[S. 187, Companies Act, 1908.] Notice by liquidator of his appointment.

209. (*1*) The liquidator in a voluntary winding up shall, within twenty-one days after his appointment, file with the registrar notice of his appointment in the form prescribed

(*2*) If the liquidator fails to comply with the requirements of this section, he shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

[S. 188, Companies Act, 1908.] Rights of creditors in a voluntary winding up.

210. (*1*) Every liquidator appointed by a company in a voluntary winding up shall, within seven days from his appointment, send notice by post to all persons who appear to him to be creditors of the company that a meeting of the creditors of the company will be held on a date, not being less than *twenty-one days* nor more than *one month* after his appointment, and at a place and hour, to be specified in the notice, and shall also advertise notice of the meeting once in the local official Gazette and once at least in some newspaper (if any) circulating in the district where the registered office or principal place of business of the company was situate.

(*2*) At the meeting to be held in pursuance of the foregoing provisions of this section the credi-

tors shall determine whether an application shall be made to the Court for the appointment of any person as liquidator in the place of, or jointly with, the liquidator appointed by the company, and, if the creditors so resolve, an application may be made accordingly to the Court at any time not later than fourteen days after the date of the meeting, by any creditor appointed for the purpose at the meeting:

Provided that the Court may, by order at any time, extend the time for making an application under this sub-section for such period as the Court thinks proper.

(3) On any such application the Court may make an order either for the removal of the liquidator appointed by the company and for the appointment of some other person as liquidator or for the appointment of some other person to act as liquidator jointly with the liquidator appointed by the company, or such other order as, having regard to the interests of the creditors and contributories of the company, may seem just.

(4) The Court shall make such order as to the costs of the application as it may think fit, and, if it is of opinion that, having regard to the interests of the creditors in the liquidation, there were reasonable grounds for the application, may order the costs of the application to be paid out of the assets of the company, notwithstanding that the application is dismissed or otherwise disposed of adversely to the applicant.

[S. 189, Companies Act, 1908; s. 184, Indian Companies Act, 1882.]

Power to fill vacancy in office of liquidator.

211. (1) If a vacancy occurs by death, resignation or otherwise in the office of liquidator appointed by the company in a voluntary winding up, the company in general meeting may, subject to any arrangement with its creditors, fill the vacancy.

(2) For that purpose a general meeting may be *called* by any contributory or, if there were more liquidators than one, by the continuing liquidators.

(3) The meeting shall be held in manner prescribed by the articles, or in such manner as may, on application by any contributory or by the continuing liquidators, be determined by the Court.

[S. 190, Companies Act, 1908; s. 179, Indian Companies Act, 1882.]

Delegation of authority to appoint liquidators.

212. (1) A company about to be, or in course of being, wound up voluntarily may, by extraordinary resolution, delegate to its creditors, or to any committee of them, the power of appointing liquidators or any of them, and of supplying vacancies among the liquidators, or enter into any arrangement with respect to the powers to be exercised by the liquidators, and the manner in which they are to be exercised.

(2) Any act done by creditors in pursuance of any such delegated power shall have the same effect as if it had been done by the company.

[S. 191, Companies Act, 1908; ss. 180-181, Indian Companies Act, 1882.]

Arrangement when binding on creditors.

213. (1) Any arrangement entered into between a company about to be, or in the course of being, wound up voluntarily and its creditors shall, subject to any right of appeal under this section, be binding on the company if sanctioned by an extraordinary resolution, and on the creditors if acceded to by three-fourths in number and value of the creditors.

(2) Any creditor or contributory may, within three weeks from the completion of the arrangement, appeal to the Court against it, and the Court may thereupon, as it thinks just, amend, vary or confirm the arrangement.

Power for liquidators to accept shares, etc., as a consideration for sale of property of company.

[S. 192, Companies Act, 1908; s. Indian Companies Act, 1882.]

214. (1) Where a company is proposed to be, or is in course of being, wound up altogether voluntarily, and the whole or part of its business or property is proposed to be transferred or sold to another company (in this section called the transferee company) the liquidator of the first-mentioned company (in this section called the transferor company) may, with the sanction of a special resolution of that company conferring either a general authority on the liquidator or an authority in respect of any particular arrangement, receive, in compensation or part compensation for the transfer or sale, shares, policies or other like interests in the transferee company, for distribution among the members of the transferor company, or may enter into any other arrangement whereby the members of the transferor company may, in lieu of receiving cash, shares, policies or other like interests, or in addition thereto, participate in the profits of, or receive any other benefit from, the transferee company.

(2) Any sale or arrangement in pursuance of this section shall be binding on the members of the transferor company.

(3) If any member of the transferor company who did not vote in favour of the special resolution at either of the meetings held for passing and confirming the same expresses his dissent therefrom in writing addressed to the liquidator, and left at the registered office of the company within seven days after the *confirmation* of the special resolution, he may require the liquidator either to abstain from carrying the resolution into effect, or to purchase his interest at a price to be determined by agreement or by arbitration in manner hereinafter provided.

(4) If the liquidator elects to purchase the member's interest, the purchase-money must be paid before the company is dissolved, and be raised by the liquidator in such manner as may be determined by special resolution.

(5) A special resolution shall not be invalid for the purposes of this section by reason that it is passed before or concurrently with a resolution for winding up the company, or for appointing liquidators; but if an order is made within a year for winding up the company by or subject to the supervision of the Court, the special resolution shall not be valid unless sanctioned by the Court.

Mode of determining price.

[S. 205, Indian Companies Act, 1882.]

215. (1) The price to be paid for the purchase of the interest of any dissentient member may be determined by agreement. If the parties dispute about the same, such dispute shall be settled by arbitration.

IX of 1899.

(2) *The provisions of the Indian Arbitration Act, 1899, other than those restricting the application of the Act in respect of the subject-matter of the arbitration, shall apply to all arbitrations in pursuance of this section.*

[S. 193, Companies Act, 1908, s. 182, Indian Companies Act, 1882.]

216. (*1*) Where a company is being wound up voluntarily, the liquidator or any contributory or creditor may apply to the Court to determine any question arising in the winding up, or to exercise as respects the enforcing of calls, or any other matters, all or any of the powers which the Court might exercise if the company were being wound up by the Court.

Power to apply to Court.

(*2*) The Court, if satisfied that the determination of the question or the required exercise of power will be just and beneficial, may accede wholly or partially to the application on such terms and conditions as the Court thinks fit, or may make such other order on the application as the Court thinks just.

[S. 194, Companies Act, 1908; s. 183, Indian Companies Act, 1882.]

217. (*1*) Where a company is being wound up voluntarily, the liquidator may, from time to time, summon general meetings of the company for the purpose of obtaining the sanction of the company by special or extraordinary resolution, or for any other purposes he may think fit.

Power of liquidator to call general meeting.

(*2*) In the event of the winding up continuing for more than one year, the liquidator shall summon a general meeting of the company at the end of the first year from the commencement of the winding up, and of each succeeding year, or as soon thereafter as may be convenient, and shall lay before the meeting *a statement in the prescribed form containing the prescribed particulars with respect to the proceedings in and the position of the liquidation.*

[S. 195, Companies Act, 1908; ss. 186, 187, Indian Companies Act, 1882.]

218. (*1*) In the case of every voluntary winding up, as soon as the affairs of the company are fully wound up, the liquidator shall make up an account of the winding up, showing how the winding up has been conducted and the property of the company has been disposed of; and thereupon shall call a general meeting of the company for the purpose of laying before it the account, and giving any explanation thereof.

Final meeting and dissolution.

(*2*) The meeting shall be called by advertisement, specifying the time, place and object thereof, and published one month at least before the meeting in the manner specified in section 207.

(*3*) Within one week after the meeting, the liquidator shall *file with* the registrar a return of the holding of the meeting, and of its date, and in default of so doing, shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

(*4*) The registrar on *the filing of* the return shall forthwith register it, and, on the expiration of three months from the registration of the return, the company shall be deemed to be dissolved:

Provided that the Court may, on the application of the liquidator or of any other person who appears to the Court to be interested, make an order deferring the date at which the dissolution of the company is to take effect for such time as the Court thinks fit.

(*5*) It shall be the duty of the person on whose application an order of the Court under sub-section (*4*) is made, within *twenty-one* days after the making of the order, to file with the registrar a certified copy of the order, and if that person fails so to do, he shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

219. All costs, charges and expenses properly incurred in the voluntary winding up of a company including the remuneration of the liquidator, shall be payable out of the assets of the company in priority to all other claims at the date of the winding up.

Cost of voluntary liquidation.

[S. 196, Companies Act, 1908; s. 188, Indian Companies Act, 1882.]

220. The voluntary winding up of a company shall not bar the right of any creditor or contributory to have it wound up by the Court, if the Court is of opinion, in the case of an application by a creditor, that the rights of the creditor or, in the case of an application by a contributory, that the rights of the contributories will be prejudiced by a voluntary winding up.

Saving for rights of creditors and contributories.

[S. 197, Companies Act, 1908; s. 189, Indian Companies Act, 1882.]

221. Where a company is being wound up voluntarily, and an order is made for winding up by the Court, the Court may, if it thinks fit, by the same or any subsequent order, provide for the adoption of all or any of the proceedings in the voluntary winding up.

Power of Court to adopt proceedings of voluntary winding up.

[S. 198, Companies Act, 1908; s. 190, Indian Companies Act, 1882.]

Winding up subject to supervision of Court.

222. When a company has by special or extraordinary resolution resolved to wind up voluntarily, the Court may make an order that the voluntary winding up shall continue, but subject to such supervision of the Court, and with such liberty for creditors, contributories or others to apply to the Court, and generally on such terms and conditions as the Court thinks just.

Power to order winding up subject to supervision.

[S. 199, Companies Act, 1908; s. 191, Indian Companies Act, 1882.]

223. A petition for the continuance of a voluntary winding up subject to the supervision of the Court shall, for the purpose of giving jurisdiction to the Court over suits, be deemed to be a petition for winding up by the Court.

Effect of petition for winding up subject to supervision.

[S. 200, Companies Act, 1908; s. 192, Indian Companies Act, 1882.]

224. The Court may, in deciding between a winding up by the Court and a winding up subject to supervision, in the appointment of liquidators, and in all other matters relating to the winding up subject to supervision, have regard to the wishes of the creditors or contributories as proved to it by any sufficient evidence.

Court may have regard to wishes of creditors and contributories.

[S. 201, Companies Act, 1908; s. 193, Indian Companies Act, 1882.]

225. (*1*) Where an order is made for a winding up subject to supervision, the Court may by the same or any subsequent order appoint any additional liquidator.

Power for Court to appoint or remove liquidators.

[S. 202, Companies Act, 1908; s. 194, Indian Companies Act, 1882.]

(*2*) A liquidator appointed by the Court under this section shall have the same powers, be subject to the same obligations, and in all respects stand in the same position as if he had been appointed by the company.

(*3*) The Court may remove any liquidator so appointed by the Court or any liquidator continued under the supervision order and fill any vacancy occasioned by the removal, or by death or resignation.

[S. 203, Companies Act, 1908; s. 195, Indian Companies Act, 1882.]

Effect of supervision order.

226. (*1*) Where an order is made for a winding up subject to supervision, the liquidator may, subject to any restrictions imposed by the Court, exercise all his powers, without the sanction or intervention of the Court, in the same manner as if the company were being wound up altogether voluntarily.

(*2*) Except as provided in sub-section (*1*), and save for the purposes of section 197, any order made by the Court for a winding up subject to the supervision of the Court shall for all purposes, including the staying of suits and other proceedings, be deemed to be an order of the Court for winding up the company by the Court, and shall confer full authority on the Court to make calls, or to enforce calls made by the liquidator, and to exercise all other powers which it might have exercised if an order had been made for winding up the company altogether by the Court.

(*3*) In the construction of the provisions whereby the Court is empowered to direct any act or thing to be done to or in favour of the official liquidator, the expression "official liquidator" shall be deemed to mean the liquidator conducting the winding up subject to the supervision of the Court.

[S. 204, Companies Act, 1908; s. 196, Indian Companies Act, 1882.]

Appointment in certain cases of voluntary liquidators to office of official liquidators.

227. Where an order has been made for the winding up of a company subject to supervision, and an order is afterwards made for winding up by the Court, the Court may, by the last-mentioned order or by any subsequent order, appoint the voluntary liquidators or any of them, either provisionally or permanently, and either with or without the addition of any other person, to be official liquidator in the winding up by the Court.

Supplemental Provisions.

[S. 205, Companies Act, 1908; ss. 175 and 197, Indian Companies Act, 1882.]

Avoidance of transfers, etc., after commencement of winding up.

228. (*1*) In the case of voluntary winding up every transfer of shares, except transfers made to or with the sanction of the liquidator, and every alteration in the status of the members of the company made after the commencement of the winding up shall be void.

(*2*) In the case of a winding up by or subject to the supervision of the Court, every disposition of the property (including actionable claims) of the company, and every transfer of shares, or alteration in the status of its members, made after the commencement of the winding up shall, unless the Court otherwise orders, be void.

[S. 206, Companies Act, 1908. *Cf.* s. 180, Indian Companies Act, 1882, (Part).]

Debts of all descriptions to be proved.

229. In every winding up (subject in the case of insolvent companies to the application in accordance with the provisions of this Act of the law of insolvency) all debts payable on a contingency, and all claims against the company, present or future, *certain or contingent*, shall be admissible to proof against the company, a just estimate being made, so far as possible, of the value of such debts or claims as may be subject to any contingency or for some other reason do not bear a certain value.

[S. 207, Companies Act, 1908.]

Application of insolvency rules in winding up of insolvent companies.

230. In the winding up of an insolvent company the same rules shall prevail and be observed with regard to the respective rights of secured and unsecured creditors and to debts provable and to the valuation of annuities and future and contingent liabilities as are in force for the time being under the law of insolvency with respect to the estates of persons adjudged insolvent; and all persons who in any such case would be entitled to prove for and receive dividends out of the assets of the company may come in under the winding up, and make such claims against the company as they respectively are entitled to by virtue of this section.

[S. 209, Companies Act, 1908; s. 200 A., Indian Companies Act, 1882.]

Preferential payments.

231. (*1*) In a winding up there shall be paid in priority to all other debts—

(*a*) all revenue, taxes, cesses and rates, whether payable to *the Crown* or to a local authority, due from the company at the date hereinafter mentioned and having become due and payable within the twelve months next before that date,

(*b*) all wages or salary of any clerk or servant in respect of service rendered to the company within the two months next before the said date, not exceeding one thousand rupees for each clerk or servant; and

(*c*) all wages of any labourer or workman, not exceeding five hundred rupees for each, whether payable for time or piece-work, in respect of services rendered to the company within the two months next before the said date.

(*2*) The foregoing debts shall—

(*a*) rank equally among themselves and be paid in full, unless the assets are insufficient to meet them, in which case they shall abate in equal proportion; and

(*b*) so far as the assets of the company available for payment of general creditors are insufficient to meet them, have priority over the claims of holders of debentures under any floating charge created by the company, and be paid accordingly out of any property comprised in or subject to that charge.

(*3*) Subject to the retention of such sums as may be necessary for the costs and expenses of the winding up, the foregoing debts shall be discharged forthwith so far as the assets are sufficient to meet them.

(*4*) In the event of a landlord or other person distraining or having distrained on any goods or effects of the company within three months next before the date of a winding up order, the debts to which priority is given by this section shall be a first charge on the goods or effects so distrained on, or the proceeds of the sale thereof:

Provided that in respect of any money paid under any such charge the landlord or other person shall have the same rights of priority as the person to whom the payment is made.

(*5*) The date hereinbefore in this section referred to is—

(*a*) in the case of a company ordered to be wound up compulsorily which had not previously commenced to be wound up voluntarily, the date of the winding up order; and

(*b*) in any other case, the date of the commencement of the winding up.

[S. 210, Companies Act, 1908; s. 213, Indian Companies Act, 1882.]

Fraudulent preference.

232. (*1*) Any *transfer*, delivery of goods, payment, execution or other act relating to property which would, if made or done by or against an individual, be deemed in his insolvency a fraudulent preference, shall, if made or done by or against a company, be deemed, in the event of its being wound up, a fraudulent preference of its creditors, and be invalid accordingly.

(*2*) For the purposes of this section the presentation of a petition for winding up in the case of a winding up by or subject to the supervision of the Court, and a resolution for winding up in the case of a voluntary winding up, shall be deemed to correspond with the act of insolvency in the case of an individual.

(*3*) Any *transfer* or assignment by a company of all its property to trustees for the benefit of all its creditors shall be void.

[S. 211, Companies Act, 1908; s. 212, Indian Companies Act, 1882.]

Avoidance of certain attachments, executions, etc.

233. (*1*) Where any company is being wound up by or subject to the supervision of the Court, any attachment, distress or execution put in force without leave of the Court against the estate or effects of the company after the commencement of the winding up shall be void.

(*2*) Nothing in this section applies to proceedings by the Government.

[S. 212, Companies Act, 1908.]

Effect of floating charge.

234. Where a company is being wound up a floating charge on the undertaking or property of the company created within three months of the commencement of the winding up shall, unless it is proved that the company immediately after the creation of the charge was solvent, be invalid except to the amount of any cash paid to the company at the time of, or subsequently to the creation of, and in consideration for, the charge, together with interest on that amount at the rate of five per cent. per annum.

[S. 214, Companies Act, 1908; s. 201, Indian Companies Act, 1882.]

General scheme of liquidation may be sanctioned.

235. (*1*) The liquidator may, with the sanction of the Court when the company is being wound up by the Court or subject to the supervision of the Court, and with the sanction of an extraordinary resolution of the company in the case of a voluntary winding up, do the following things or any of them :—

(i) pay any classes of creditors in full;

(ii) make any compromise or arrangement with creditors or persons claiming to be creditors or having or alleging themselves to have any claim, present or future, whereby the company may be rendered liable;

(iii) compromise all calls and liabilities to calls, debts and liabilities capable of resulting in debts, and all claims, present or future, *certain or contingent* subsisting or supposed to subsist between the company and a contributory or alleged contributory or other debtor or person apprehending liability to the company, and all questions in any way relating to or affecting the assets or the winding up of the company, on such terms as may be agreed, and take any security for the discharge of any such call, debt, liability or claim, and give a complete discharge in respect thereof.

(*2*) The exercise by the liquidator of the powers of this section shall be subject to the control of the Court, and any creditor or contributory may apply to the Court with respect to any exercise or proposed exercise of any of these powers.

[S. 215, Companies Act, 1908; s. 214, Indian Companies Act, 1882.]

Power of Court to assess damages against delinquent directors, etc.

236. (*1*) Where, in the course of winding up a company, it appears that any person who has taken part in the formation or promotion of the company, or any past or present director, manager or liquidator, or any officer of the company, has misapplied or retained or become liable or accountable for any money or property of the company, or been guilty of any misfeasance or breach of trust in relation to the company, the Court may, on the application of the liquidator, or of any creditor or contributory, examine into the conduct of the promoter, director, manager, liquidator or officer, and compel him to repay or restore the money or property or any part thereof respectively with interest at such rate as the Court thinks just, or to contribute such sum to the assets of the company by way of compensation in respect of the misapplication, retainer, misfeasance or breach of trust as the Court thinks just.

(*2*) This section shall apply notwithstanding that the offence is one [illegible] may be criminally responsible.

IX of 1908.

(*3*) *The Indian Limitation Act, 1908, shall apply to an application under this section as if such application were a suit.*

[S. [illegible], Companies Act, 1908; s. 215, Indian Companies Act, 1882.]

Penalty for falsification of books.

237. If any director, *manager*, officer or contributory of any company being wound up destroys, mutilates, alters or falsifies or fraudulently secretes any books, papers or securities, or makes, or is privy to the making of, any false or fraudulent entry in any register book of account or document belonging to the company with intent to defraud or deceive any person, he shall be liable to imprisonment for a term which may extend to *seven* years, and shall also be liable to fine.

[S. 217, Companies Act, 1908; s. 216, Indian Companies Act, 1882.]

Prosecution of delinquent directors, etc.

238. (*1*) If it appears to the Court in the course of a winding up by or subject to the supervision of the Court that any past or present director, manager, officer or member of the company has been guilty of any offence in relation to the company for which he is criminally responsible, the Court may, on the application of any person interested in the winding up, or of its own motion, direct the official liquidator or the liquidator (as the case may be) to prosecute for the offence, and may order the costs and expenses to be paid out of the assets of the company.

(*2*) If it appears to the liquidator in the course of a voluntary winding up that any past or present director, manager, officer or member of the company has been guilty of any offence in relation to the company for which he is criminally responsible, the liquidator, with the previous sanction of the Court, may prosecute the offender, and all expenses properly incurred by him in the prosecution shall be payable out of the assets of the company in priority *to* all other liabilities.

[S. 218, Companies Act, 1908; s. 217, Indian Companies Act, 1882.]

Penalty for false evidence.

239. If any person, upon any examination upon oath authorised under this Act, or in any affidavit, deposition or solemn affirmation, in or about the winding up of any company under this Act, or otherwise in or about any matter arising under this Act, intentionally gives false evidence, he shall be liable to imprisonment for a term which may extend to seven years, and shall also be liable to fine.

[S. 219, Companies Act, 1908; ss. 140 and [illegible] Indian Companies Act, 1882]

Meetings to ascertain wishes of creditors or contributories

240. (*1*) Where by this Act the Court is authorised in relation to winding up to have regard to the wishes of creditors or contributories, as proved to it by any sufficient evidence, the Court may, if it thinks fit for the purpose of ascertaining those wishes, direct meetings of the creditors or contributories to be called, held and conducted in such manner as the Court directs, and may appoint a person to act as chairman of any such meeting and to report the result thereof to the Court.

(*2*) In the case of creditors, regard shall be had to the value of each creditor's debt.

(*3*) In the case of contributories, regard shall be had to the number of votes conferred on each contributory by the articles.

[S. 220, Companies Act, 1908; s. 198, Indian Companies Act, 1882]

Documents of company to be evidence

241. Where any company is being wound up, all documents of the company and of the liquidators shall, as between the contributories of the company, be *prima facie* evidence of the truth of all matters purporting to be therein recorded.

[S. 221, Companies Act, 1908; s 200, Indian Companies Act, 1882]

Inspection of documents

242. After an order for a winding up by or subject to the supervision of the Court, the Court may make such order for inspection by creditors and contributories of the company of its documents as the Court thinks just, and any documents in the possession of the company may be inspected by creditors or contributories accordingly, but not further or otherwise.

[S. 222, Companies Act, 1908; s. 199, Indian Companies Act, 1882]

Disposal of documents of company

243. (*1*) When a company has been wound up and is about to be dissolved, the documents of the company and of the liquidators may be disposed of as follows (that is to say):—

(*a*) in the case of a winding up by or subject to the supervision of the Court, in such way as the Court directs;

(*b*) in the case of a voluntary winding up, in such way as the company by extraordinary resolution directs.

(*2*) After *three* years from the dissolution of the company, no responsibility shall rest on the company or the liquidators, or any person to whom the custody of the documents has been committed, by reason of the same not being forthcoming to any person claiming to be interested therein.

[S. 223, Companies Act, 1908]

Power of Court to declare dissolution of company void.

244. (*1*) Where a company has been dissolved, the Court may, at any time within two years of the date of the dissolution, on an application being made for the purpose by the liquidator of the company or by any other person who appears to the Court to be interested, make an order, upon such terms as the Court thinks fit, declaring the dissolution to have been void, and thereupon such proceedings may be taken as might have been taken if the company had not been dissolved.

(*2*) It shall be the duty of the person on whose application the order was made, within *twenty-one* days after the making of the order, to file with the registrar a certified copy of the order, and if that person fails so to do, he shall be liable to a fine not exceeding fifty rupees for every day during which the default continues.

[S. 224, Companies Act, 1908]

Information as to pending liquidations

245. (*1*) Where a company is being wound up, if the winding up is not concluded within one year after its commencement, the liquidator shall, at such intervals as may be prescribed, until the winding up is concluded, *file with* the registrar a statement in the prescribed form and containing the prescribed particulars with respect to the proceedings in and position of the liquidation.

(*2*) Any person stating himself in writing to be a creditor or contributory of the company shall be entitled, by himself or by his agent, at all reasonable times, on payment of the prescribed fee, to inspect the statement, and to receive a copy thereof or extract therefrom; but any person untruthfully so stating himself to be a creditor or contributory shall be deemed to be guilty of an offence under section 182 of the Indian Penal Code, and shall be punishable accordingly on the application of the liquidator.

XLV of 1860

(*3*) If a liquidator fails to comply with the requirements of this section, he shall be liable to a fine not exceeding five hundred rupees for each day during which the default continues.

[*Cf.* s. 228, Companies Act, 1908; s. 172, Indian Companies Act, 1882]

Court or person before whom affidavit may be sworn

246. (*1*) Any affidavit required to be sworn under the provisions or for the purposes of this Part may be sworn in British India, or elsewhere within the dominions of His Majesty, before any Court, Judge or person lawfully authorised to take and receive affidavits, *or in any part of India other than British India before any Court authorised or continued by the Governor General in Council*, or in any place outside His Majesty's dominions before any of His Majesty's Consuls or Vice-Consuls.

(*2*) All Courts, Judges, Justices, Commissioners and persons acting judicially in British India shall take judicial notice of the seal or stamp or signature (as the case may be) of any such Court, Judge, person, Consul or Vice-Consul, attached, appended or subscribed to any such affidavit, or to any other document to be used for the purposes of this Part.

Rules

[S. 173, Companies Act, 1908; s. 254, Indian Companies Act, 1882]

Power of High Court to make rules.

247. (*1*) The High Court may, from time to time, make rules consistent with this Act and with the Code of Civil Procedure, 1908, concerning the mode of proceedings to be had for winding up a company in such Court and in the Courts subordinate thereto, and for giving effect to the provisions hereinbefore contained as to the reduction

V of 1908

of the capital and the sub-division of the shares of a company.

[S. 178, Companies Act, 1908.]

(2) Without prejudice to the generality of the foregoing power, the High Court may by such rules enable or require all or any of the powers and duties conferred and imposed on the Court by this Act, in respect of the matters following, to be exercised or performed by the *official* liquidator, and subject to the control of the Court, that is to say, the powers and duties of the Court in respect of—

(a) holding and conducting meetings to ascertain the wishes of creditors and contributories;

(b) settling lists of contributories and rectifying the register of members where required, and collecting and applying the assets;

(c) requiring delivery of property or documents to the liquidator;

(d) making calls;

(e) fixing a time within which debts and claims must be proved:

Provided that the *official* liquidator shall not, without the special leave of the Court, rectify the register of members, and shall not make any call without the special leave of the Court.

Removal of defunct Companies from Register.

[S. 242, Companies Act, 1908.]

Registrar may strike defunct company off register.

248. (1) Where the registrar has reasonable cause to believe that a company is not carrying on business or in operation, he shall send to the company by post a letter inquiring whether the company is carrying on business or in operation.

(2) If the registrar does not within one month of sending the letter receive any answer thereto, he shall within fourteen days after the expiration of the month send to the company by post a registered letter referring to the first letter, and stating that no answer thereto has been received and that, if an answer is not received to the second letter within one month from the date thereof, a notice will be published in the local official Gazette with a view to striking the name of the company off the register.

(3) If the registrar either receives an answer from the company to the effect that it is not carrying on business or in operation, or does not within one month after sending the second letter receive any answer, he may publish in the local official Gazette, and send to the company by post a notice that, at the expiration of three months from the date of that notice, the name of the company mentioned therein will, unless cause is shown to the contrary, be struck off the register and the company will be dissolved.

(4) If, in any case where a company is being wound up, the registrar has reasonable cause to believe either that no liquidator is acting or that the affairs of the company are fully wound up, and the returns required to be made by the liquidator have not been made for a period of six consecutive months after notice by the registrar demanding the returns has been sent by post to the company, or to the liquidator at his last known place of business, the registrar may publish in the local official Gazette and send to the company a like notice as is provided in the last preceding sub-section.

(5) At the expiration of the time mentioned in the notice the registrar may, unless cause to the contrary is previously shown by the company, strike its name off the register, and shall publish notice thereof in the local official Gazette, and, on the publication in the local official Gazette of this notice, the company shall be dissolved: Provided that the liability (if any) of every director and member of the company shall continue and may be enforced as if the company had not been dissolved.

(6) If a company or any member or creditor thereof feels aggrieved by the company having been struck off the register, the Court, on the application of the company or member or creditor, may, if satisfied that the company was at the time of the striking off carrying on business or in operation, or otherwise that it is just that the company be restored to the register, order the name of the company to be restored to the register, and thereupon the company shall be deemed to have continued in existence as if its name had not been struck off; and the Court may by the order give such directions and make such provisions as seem just for placing the company and all other persons in the same position as nearly as may be as if the name of the company had not been struck off.

(7) A letter or notice under this [illegible] may be addressed to the company at its registered office, or, if no office has been registered, to the care of some director, *manager or other* officer of the company, or, if there is no director, *manager* or *other* officer of the company whose name and address are known to the registrar, may be sent to each of the persons who subscribed the memorandum, addressed to him at the address mentioned in the memorandum.

PART VI.

REGISTRATION OFFICE AND FEES.

Registration offices.

[S. 243, Companies Act, 1908; s. 220, Indian Companies Act, 1882.]

249. (1) For the purposes of the registration of companies under this Act, there shall be offices at such places as the Local Government thinks fit, and no company shall be registered except at an office within *the province* in which, by the memorandum, the registered office of the company is declared to be established.

(2) The Local Government may appoint such registrars *and* assistant registrars as it thinks necessary for the registration of companies under this Act, and may make regulations with respect to their duties.

(3) The salaries of the persons appointed under this section shall be fixed by the Local Government.

(4) The Local Government may direct a seal or seals to be prepared for the authentication of documents required for or connected with the registration of companies.

(5) Any person may inspect the documents kept by the registrar on payment of such fees as may be appointed by the Local Government, not exceeding one rupee for each inspection; and any person may require a certificate of the incorporation of any company, or a copy or extract of any other document or any part of any other document, to be certified by the registrar on payment for the certificate, certified copy or extract, of such fees as the Local Government may appoint, not exceeding three rupees for a certificate of incorporation, and not exceeding *six* annas for *every* hundred words *or fractional part thereof required to be copied.*

(6) Whenever any act is by this Act directed to be done to or by the registrar it shall, until the Local Government otherwise directs, be done to or by the existing registrar of joint-stock companies or in his absence to or by such person as the Local Government may for the time being authorise, but, in the event of the Local Government altering the constitution of the existing registry offices or any of them, any such act shall be done to or by such officer and at such place with reference to the local situation of the registered offices of the companies to be registered as the Local Government may appoint

[S 244, Companies Act, 1908; s 40, Indian Companies Act, 1882 (part)]

Fees

250. (1) There shall be paid to the registrar in respect of the several matters mentioned in Table B in the First Schedule the several fees therein specified, or such smaller fees as the Governor General *in Council* may direct

(2) All fees paid to the registrar in pursuance of this Act shall be accounted for to *the Crown*.

PART VII.

APPLICATION OF ACT TO COMPANIES FORMED AND REGISTERED UNDER FORMER COMPANIES ACTS.

[S. 245, Companies Act, 1908; s 221 Indian Companies Act, 1882]

Application of Act to companies formed under former Companies Acts

251. In the application of this Act to existing companies, it shall apply in the same manner in the case of a limited company, other than a company limited by guarantee, as if the company had been formed and registered under this Act as a company limited by shares; in the case of a company limited by guarantee as if the company had been formed and registered under this Act as a company limited by guarantee; and, in the case of a company other than a limited company, as if the company had been formed and registered under this Act as an unlimited company:

Provided that—

(1) nothing in Table A in the First Schedule shall apply to a company formed and registered under Act XIX of 1857 *and* Act VII of 1860, or either of them, or under the Indian Companies Act 1866, or the Indian Companies Act, 1882;

X of 1866. VI of 1882.

(2) reference, express or implied, to the date of registration shall be construed as a reference to the date at which the company was registered under Act No XIX of 1857 and Act No. VII of 1860, or either of them, or under the Indian Companies Act, 1866, or the Indian Companies Act, 1882, as the case may be.

[S 246, Companies Act, 1908, s 222, Indian Companies Act, 1882.]

Application of Act to companies registered *but not formed* under former Companies Acts

252. This Act shall apply to every company registered but not formed under Act No. XIX of 1857 and Act No VII of 1860 or either of them, or under the Indian Companies Act, 1866, or the Indian Companies Act, 1882, in the same manner as it is hereinafter in this Act declared to apply to companies registered but not formed under this Act:

X of 1866 VI of 1882.

Provided that reference, express or implied, to the date of registration shall be construed as a reference to the date at which the company was registered under the said Acts or any of them.

[S 248, Companies Act, 1908; s 223, Indian Companies Act, 1882]

Mode of transferring

253. A company registered under Act XIX of 1857 and Act VII of 1860 or either of them may cause its shares to be transferred in *the* manner hitherto in use, or in such other manner as the company may direct.

PART VIII.

COMPANIES AUTHORISED TO REGISTER UNDER THIS ACT.

[S 249, Companies Act, 1908; ss 224, 225, Indian Companies Act, 1882.]

Companies capable of being registered

254. (1) With the exceptions and subject to the provisions mentioned and contained in this section,—

(i) any company consisting of seven or more members, which was in existence on the first day of May eighteen hundred and eighty-two, including any company registered under Act No XIX of 1857 and Act No VII of 1860 or either of them, and

(ii) any company formed after the date aforesaid, whether before or after the commencement of this Act, in pursuance of any Act of Parliament or Act of the Governor General in Council other than this Act, or of Letters Patent, or being otherwise duly constituted according to law, and consisting of seven or more members;

may at any time register under this Act as an unlimited company or as a company limited by shares, or as a company limited by guarantee; and the registration shall not be invalid by reason that it has taken place with a view to the company being wound up:

(2) Provided as follows:—

(*a*) a company having the liability of its members limited by Act of Parliament or Act of the Governor General in Council or by Letters Patent, and not being a joint-stock company as hereinafter defined, shall not register in pursuance of this section;

(*b*) a company having the liability of its members limited by Act of Parliament or Act of the Governor General in Council or by Letters Patent shall not register in pursuance of this section as an unlimited company or as a company limited by guarantee;

(c) a company that is not a joint-stock company as hereinafter defined shall not register in pursuance of this section as a company limited by shares;

(d) a company shall not register in pursuance of this section without the assent of a majority of such of its members as are present in person or by proxy (in cases where proxies are allowed by the articles) at a general meeting summoned for the purpose;

(e) where a company not having the liability of its members limited by Act of Parliament or Act of the Governor General in Council or by Letters Patent is about to register as a limited company, the majority required to assent as aforesaid shall consist of not less than three-fourths of the members present in person or by proxy at the meeting;

(f) where a company is about to register as a company limited by guarantee, the assent to its being so registered shall be accompanied by a resolution declaring that each member undertakes to contribute to the assets of the company, in the event of its being wound up while he is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he ceased to be a member, and of the costs and expenses of winding up, and for the adjustment of the rights of the contributories among themselves such amount as may be required not exceeding a specified amount.

(3) In computing any majority under this section when a poll is demanded, regard shall be had to the number of votes to which each member is entitled according to the articles.

(4) A company registered under the Indian Companies Act, 1882, shall not be registered in pursuance of this section.

VI of 1882.

[S. 250, Companies Act, 1908; s. 226, Indian Companies Act, 1882.]

Definition of "joint-stock company."

255. For the purposes of this Part as far as relates to registration of companies as companies limited by shares, a joint-stock company means a company having a permanent paid-up or nominal share capital of fixed amount divided into shares, also of fixed amount, or held and transferable as stock, or divided and held partly in one way and partly in the other, and formed on the principle of having for its members the holders of those shares or that stock, and no other persons; and such a company, when registered with limited liability under this Act, shall be deemed to be a company limited by shares.

[S. 252, Companies Act, 1908; ss. 227, 229, Indian Companies Act, 1882.]

Requirements for registration by joint-stock companies.

256. Before the registration in pursuance of this Part of a joint-stock company there shall be delivered to the registrar the following documents (that is to say):—

(1) a list showing the names, addresses and occupations of all persons who on a day named in the list, not being more than six clear days before the day of registration, were members of the company, with the addition of the shares or stock held by them respectively, distinguishing, in cases where the shares are numbered, each share by its number;

(2) a copy of any Act of Parliament, Act of the Governor General in Council, Royal Charter, Letters Patent, deed of settlement, contract of co-partnery or other instrument constituting or regulating the company; and

(3) if the company is intended to be registered as a limited company, a statement specifying the following particulars (that is to say):—

(a) the nominal share capital of the company and the number of shares into which it is divided or the amount of stock of which it consists;

(b) the number of shares taken and the amount paid on each share;

(c) the name of the company, with the addition of the word "Limited" as the last word thereof; and

(d) in the case of a company intended to be registered as a company limited by guarantee, the resolution declaring the amount of the guarantee.

[S. 253, Companies Act, 1908; s. 228, Indian Companies Act, 1882.]

Requirements for registration by other than joint-stock companies.

257. Before the registration in pursuance of this Part of any company not being a joint-stock company, there shall be delivered to the registrar—

(1) a list showing the names, addresses and occupations of the directors of the company; and

(2) a copy of any Act of Parliament, Act of the Governor General in Council, Letters Patent, deed of settlement, contract of co-partnery or other instrument constituting or regulating the company; and

(3) in the case of a company intended to be registered as a company limited by guarantee, a copy of the resolution declaring the amount of the guarantee.

[S. 254, Companies Act, 1908; s. 230, Indian Companies Act, 1882.]

Authentication of statement of existing companies.

258. The lists of members and directors and any other particulars relating to the company required to be delivered to the registrar shall be duly verified by a declaration of any two or more directors or other principal officers of the company.

[S. 255, Companies Act, 1908; s. 231, Indian Companies Act, 1882.]

Registrar may require evidence as to nature of company.

259. The registrar may require such evidence as he thinks necessary for the purpose of satisfying himself whether any company proposing to be registered is or is not a joint-stock company as hereinbefore defined.

[S. 256, Companies Act, 1908; s. 232, Indian Companies Act, 1882.]

On registration of banking company with limited liability, notice to be given to customers.

260. (1) Where a banking company, which was in existence on the first day of May eighteen hundred and eighty-two proposes to register as a limited company, it shall at least thirty days before so registering, give

notice of its intention so to register to every person who has a banking account with the company, either by delivery of the notice to him, or by posting it to him at, or delivering it at, his last known address.

(2) If the company omits to give the notice required by this section, then as between the company and the person for the time being interested in the account in respect of which the notice ought to have been given, and so far as respects the account down to the time at which notice is given, but not further or otherwise, the certificate of registration with limited liability shall have no operation.

Com. Act, 233, Com. Act, **261.** Exemption of certain companies from payment of fees. No fees shall be charged in respect of the registration in pursuance of this Part of a company if it is not registered as a limited company, or if before its registration as a limited company the liability of the shareholders was limited by some Act of Parliament or Act of the Governor General in Council or by Letters Patent.

Com. Act, 234, Com. Act, **262.** Addition of "Limited" to name. When a company registers in pursuance of this Part with limited liability, the word "Limited" shall form and be registered as part of its name.

Com. Act, 235, Com. Act, **263.** Certificate of registration of existing companies. On compliance with the requirements of this Part with respect to registration, and on payment of such fees, if any, as are payable under Table B in the First Schedule, the registrar shall certify under his hand that the company applying for registration is incorporated as a company under this Act, and in the case of a limited company that it is limited, and thereupon the company shall be incorporated, and shall have perpetual succession and a common seal.

Com. Act, 237, Com. Act, **264.** Vesting of property on registration. All property, moveable and immoveable, including all interests and rights in, to and out of property, moveable and immoveable, and including obligations and actionable claims as may belong to or be vested in a company at the date of its registration in pursuance of this Part, shall, on registration, pass to and vest in the company as incorporated under this Act for all the estate and interest of the company therein.

Com. Act, 238, Com. Act, **265.** Saving of existing liabilities. The registration of a company in pursuance of this Part shall not affect the rights or liabilities of the company in respect of any debt or obligation incurred or any contract entered into, by, to, with, or on behalf of, the company before registration.

Com. Act, 239, Com. Act, **266.** Continuation of existing *suits*. All suits and other legal proceedings which at the time of the registration of a company in pursuance of this Part are pending by or against the company, or the public officer or any member thereof, may be continued in the same manner as if the registration had not taken place; nevertheless execution shall not issue against the effects of any individual member of the company on any decree or order obtained in any such suit or proceeding; but, in the event of the property and effects of the company being insufficient to satisfy the decree or order, an order may be obtained for winding up the company.

267. Effect of registration under Act. When a company is registered in pursuance of this Part—

(i) all provisions contained in any Act of Parliament, Act of the Governor General in Council, deed of settlement, contract of co-partnery, Letters Patent, or other instrument constituting or regulating the company, including, in the case of a company registered as a company limited by guarantee, the resolution declaring the amount of the guarantee, shall be deemed to be conditions and regulations of the company, in the same manner and with the same incidents as if so much thereof as would, if the company had been formed under this Act, have been required to be inserted in the memorandum, were contained in a registered memorandum, and the residue thereof were contained in registered articles;

(ii) all the provisions of this Act shall apply to the company and the members, contributories and creditors thereof, in the same manner in all respects as if it had been formed under this Act, subject as follows (that is to say):—

(a) the regulations in Table A in the First Schedule shall not apply unless adopted by special resolution;

(b) the provisions of this Act relating to the numbering of shares shall not apply to any joint-stock company whose shares are not numbered;

(c) subject to the provisions of this section, the company shall not have power to alter any provision contained in any Act of Parliament or Act of the Governor General in Council relating to the company;

(d) subject to the provisions of this section, the company shall not have power, without the sanction of the Governor General in Council, to alter any provision contained in any Letters Patent relating to the company;

(e) the company shall not have power to alter any provision contained in a Royal Charter or Letters Patent with respect to the objects of the company;

(f) in the event of the company being wound up, every person shall be a contributory, in respect of the debts and liabilities of the company contracted before registration, who is liable to pay or contribute to the payment of any debt or liability of the company contracted before registration, or to pay or contribute to the payment of any sum for the adjustment of the rights of the members among themselves in respect of any such debt or liability; or to pay or contribute to the payment of the costs and expenses of winding up the company, so far as relates to such debts or liabilities as aforesaid; and every contributory shall be liable to contribute to the assets of the company, in the course of the winding up, all sums

due from him in respect of any such liability as aforesaid; and in the event of the death or insolvency of any contributory, the provisions of this Act with respect to the *legal* representatives *and* heirs of deceased contributories, and with reference to the assignees of insolvent contributories, shall apply;

(iii) the provisions of this Act with respect to—

(*a*) the registration of an unlimited company as limited;

(*b*) the powers of an unlimited company on registration as a limited company to increase the nominal amount of its share capital and to provide that a portion of its share capital shall not be capable of being called up except in the event of winding up;

(*c*) the power of a limited company to determine that a portion of its share capital shall not be capable of being called up except in the event of winding up;

shall apply notwithstanding any provisions contained in any Act of Parliament, Act of the Governor General in Council, Royal Charter, deed of settlement, contract of co-partnery, Letters Patent or other instrument constituting or regulating the company;

(iv) nothing in this section shall authorise the company to alter any such provisions contained in any deed of settlement, contract of co-partnery, Letters Patent or other instrument constituting or regulating the company, as would, if the company had originally been formed under this Act, have been required to be contained in the memorandum and are not authorised to be altered by this Act;

(v) nothing in this Act shall derogate from any lawful power of altering its constitution or regulations which may by virtue of any Act of Parliament, Act of the Governor General in Council, deed of settlement, contract of co-partnery, Letters Patent or other instrument constituting or regulating the company, be vested in the company.

Power to substitute memorandum and articles for deed of settlement.

268. (*1*) Subject to the provisions of this section, a company registered in pursuance of this Part may by special resolution alter the form of its constitution by substituting a memorandum and articles for a deed of settlement.

(*2*) The provisions of this Act with respect to confirmation by the Court and registration of an alteration of the objects of a company shall, so far as applicable, apply to an alteration under this section with the following modifications:—

(*a*) there shall be substituted for the printed copy of the altered memorandum required to be *filed with* the registrar a printed copy of the substituted memorandum and articles; and,

(*b*) on the registration of the alteration being certified by the registrar, the substituted memorandum and articles shall apply to the company in the same manner as if it were a company registered under this Act with that memorandum and those articles, and the company's deed of settlement shall cease to apply to the company.

(*3*) An alteration under this section may be made either with or without any alteration of the objects of the company under this Act.

(*4*) In this section the expression "deed of settlement" includes any contract of co-partnery or other instrument constituting or regulating the company, not being an Act of Parliament, an Act of the Governor General in Council, a Royal Charter or Letters Patent.

Power of Court to stay or restrain proceedings.

269. The provisions of this Act with respect to staying and restraining suits and legal proceedings against a company at any time after the presentation of a petition for winding up and before the making of a winding up order shall, in the case of a company registered in pursuance of this Part, where the application to stay or restrain is by a creditor, extend to suits and legal proceedings against any contributory of the company.

Suits stayed on winding up order.

270. Where an order has been made for winding up a company registered in pursuance of this Part, no suit or other legal proceeding shall be commenced or proceeded with against the company or any contributory of the company in respect of any debt of the company, except by leave of the Court, and subject to such terms as the Court may impose.

PART IX.

WINDING UP OF UNREGISTERED COMPANIES.

Meaning of unregistered company.

271. For the purposes of this Part, the expression "unregistered company" shall not include a railway company incorporated by Act of Parliament or by an Act of the Governor General in Council nor a company registered under the Indian Companies Act, 1866, or under any Act repealed thereby, or under the Indian Companies Act, 1882, or under this Act, but, save as aforesaid, shall include any partnership, association or company consisting of more than seven members.

Winding up of unregistered companies.

272. (*1*) Subject to the provisions of this Part, any unregistered company may be wound up under this Act, and all the provisions of this Act with respect to winding up shall apply to an unregistered company, with the following exceptions and additions:—

(i) an unregistered company shall, for the purpose of determining the Court having jurisdiction in the matter of the winding up, be deemed to be registered in *the province* where its principal place

of business is situate or, if it has a principal place of business situate in more than one *province* then in each *province* where it has a principal place of business; and the principal place of business situate in that *province* in which proceedings are being instituted shall, for all the purposes of the winding up, be deemed to be the registered office of the company;

(ii) no unregistered company shall be wound up under this Act voluntarily or subject to supervision;

(iii) the circumstances in which an unregistered company may be wound up are as follows (that is to say):—

(a) if the company is dissolved, or has ceased to carry on business or is carrying on business only for the purpose of winding up its affairs;

(b) if the company is unable to pay its debts;

(c) if the Court is of opinion that it is just and equitable that the company should be wound up;

(iv) an unregistered company shall, for the purposes of this Act, be deemed to be unable to pay its debts—

(a) if a creditor, by assignment or otherwise, to whom the company is indebted in a sum exceeding five hundred rupees then due, has served on the company, by leaving at its principal place of business, or by delivering to the secretary, or some director, manager or principal officer of the company, or by otherwise serving in such manner as the Court may approve or direct, a demand under his hand requiring the company to pay the sum so due, and the company has for three weeks after the service of the demand neglected to pay the sum, or to secure or compound for it to the satisfaction of the creditor;

(b) if any suit or other legal proceeding has been instituted against any member for any debt or demand due or claimed to be due, from the company or from him in his character of member, and notice in writing of the institution of the suit or other legal proceeding having been served on the company by leaving the same at its principal place of business or by delivering it to the secretary, or some director, manager or principal officer of the company or by otherwise serving the same in such manner as the Court may approve or direct, the company has not within ten days after service of the notice paid, secured or compounded for the debt or demand, or procured the suit or other legal proceeding to be stayed, or indemnified the defendant to his reasonable satisfaction against the suit or other legal proceeding, and against all costs, damages and expenses to be incurred by him by reason of the same;

(c) if execution or other process issued on a decree or order obtained in any Court in favour of a creditor against the company, or any member thereof as such, or any person authorised to be sued as nominal defendant on behalf of the company, is returned unsatisfied; *and*

(d) if it is otherwise proved to the satisfaction of the Court that the company is unable to pay its debts.

(2) Nothing in this Part shall affect the operation of any enactment which provides for any partnership, association or company being wound up, or being wound up as a company or as an unregistered company, under any enactment repealed by this Act, except that references in any such first-mentioned enactment to any such repealed enactment shall be read as references to the corresponding provision (if any) of this Act.

Contributories in winding up of unregistered companies.

273. (1) In the event of an unregistered company being wound up, every person shall be deemed to be a contributory who is liable to pay or contribute to the payment of any debt or liability of the company, or to pay or contribute to the payment of any sum for the adjustment of the rights of the members among themselves, or to pay or contribute to the payment of the costs and expenses of winding up the company, and every contributory shall be liable to contribute to the assets of the company all sums due from him in respect of any such liability as aforesaid.

(2) In the event of any contributory, *dying or being adjudged insolvent*, the provisions of this Act with respect to the *legal* representatives *and* heirs of deceased contributories, and to the assignees of insolvent contributories shall apply.

Power to stay or restrain proceedings.

274. The provisions of this Act with respect to staying and restraining suits and legal proceedings against a company at any time after the presentation of a petition for winding up and before the making of a winding up order shall, in the case of an unregistered company, where the application to stay or restrain is by a creditor, extend to suits and legal proceedings against any contributory of the company.

Suits stayed on winding up order.

275. Where an order has been made for winding up an unregistered company, no suit or other legal proceeding shall be proceeded with or commenced against any contributory of the company in respect of any debt of the company, except by leave of the Court, and subject to such terms as the Court may impose.

Directions as to property in certain cases.

276. If an unregistered company has no power to sue and be sued in a common name, or if for any reason it appears expedient, the Court may by the winding up order, or by any subsequent order, direct that all or any part of the property, move-

able or immoveable, including all interests and rights in, to and out of property, moveable and immoveable, and including obligations and actionable claims as may belong to the company or to trustees on its behalf, is to vest in the official liquidator by his official name, and thereupon the property or the part thereof specified in the order shall vest accordingly; and the official liquidator may, after giving such indemnity (if any) as the Court may direct, bring or defend in his official name any *suit* or other legal proceeding relating to that property, or necessary to be brought or defended for the purposes of effectually winding up the company and recovering its property.

Provisions of this Part cumulative.

277. The provisions of this Part with respect to unregistered companies shall be in addition to, and not in restriction of, any provisions hereinbefore in this Act contained with respect to winding up companies by the Court, and the Court or official liquidator may exercise any powers or do any act in the case of unregistered companies which might be exercised or done by it or him in winding up companies formed and registered under this Act; but an unregistered company shall not, except in the event of its being wound up, be deemed to be a company under this Act, and then only to the extent provided by this Part.

PART X.

COMPANIES ESTABLISHED OUTSIDE BRITISH INDIA.

Requirements as to companies established outside British India.

278. (*1*) Every company incorporated outside British India which *at the commencement of this Act has a place of business in British India, and every such company which after the commencement of this Act establishes such a place of business within British India shall, within six months from the commencement of this Act or within one month from the establishment of such place of business, as the case may be, file with the registrar in the province* in which such place of business is situated,—

(*a*) a certified copy of the charter, statutes or memorandum and articles of the company, or other instrument constituting or defining the constitution of the company, and, if the instrument is not written in the English language, a certified translation thereof;

(*b*) *the full address of the registered or principal office of the company;*

(*c*) a list of the directors *and managers* (*if any*) of the company;

(*d*) the names and addresses of some one or more persons resident in British India authorised to accept on behalf of the company service of process and any notices required to be served on the company;

and, in the event of any alteration being made in any such instrument *or in such address* or in the directors *or managers* or in the names or addresses of any such persons as aforesaid, the company shall, within the prescribed time, file with the registrar a notice of the alteration.

(*2*) Any process or notice required to be served on the company shall be sufficiently served, if addressed to any person whose name has been so filed as aforesaid and left at or sent by post to the address which has been so filed.

(*3*) *Every company to which this section applies shall in every year file with the registrar of the province in which the company has its principal place of business—*

(*i*) *in a case where by the law, for the time being in force, of the country in which the company is incorporated such company is required to file with the public authority an annual balance-sheet,—a copy of that balance-sheet; or*

(*ii*) *in a case where no such provision is made by the law, for the time being in force, of the country in which the company is incorporated,—such a statement in the form of a balance-sheet as such company would if it were a company formed and registered under this Act, be required to file in accordance with the provisions of this Act:*

Provided that the Governor General in Council may, by notification in the Gazette of India subject to such restrictions and conditions, if any, as he may therein prescribe, exempt any such company or any class of such companies from this requirement.

(*4*) Every company to which this section applies and which uses the word "Limited" as part of its name, shall—

(*a*) in every prospectus inviting subscriptions for its share or debentures in British India state the country in which the company is incorporated; and

(*b*) conspicuously exhibit on every place where it carries on business in British India the name of the company and the country in which the company is incorporated in letters easily legible in English *characters*, and also, if any place where it carries on business is beyond the local limits of the ordinary original civil jurisdiction of a High Court, in *the characters of* one of the vernacular languages used in that place; and

(*c*) have the name of the company and of the country in which the company is incorporated mentioned in legible *English* characters in all bill-heads and letter paper, and in all notices, advertisements and other official publications of the company.

(*5*) If any company to which this section applies fails to comply with any of the requirements of this section, the company, and every officer or agent of the company, shall be liable to a fine not exceeding five hundred rupees or, in the case of a continuing offence, fifty rupees for every day during which the default continues.

(*6*) For the purposes of this section—

(*a*) the expression "certified" means certified in the prescribed manner to be a true copy or a correct translation;

(*b*) the expression "place of business" includes a share transfer or share registration office;

(*c*) the expression "director" includes any person occupying the position of director, by whatever name called; and

(*d*) the expression "prospectus" means any prospectus, notice, circular, advertisement or other invitation, offering to the public for subscription or purchase any shares or debentures of the company.

(*7*) There shall be paid to the registrar for registering any document required by this section to be filed with him a fee of five rupees or such smaller fee as may be prescribed.

PART XI.

SUPPLEMENTAL.

Legal proceedings, offences, etc.

Cognizance of offences.

279. (*1*) *No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence against this Act.*

(*2*) If any offence which by this Act is declared to be punishable by fine only is committed by any person within the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature at Fort William, Madras and Bombay, such offence shall be punishable upon summary conviction by any Presidency Magistrate of the place at which such Court is held.

(*3*) *Notwithstanding anything in the Code of Criminal Procedure, 1898, every offence against this Act shall, for the purposes of the said Code, be deemed to be non-cognizable.*

Application of fines.

280. The Court imposing any fine under this Act may direct that the whole or any part thereof be applied in or towards payment of the costs of the proceedings, or in or towards the rewarding of the person on whose information the fine is recovered.

Power to require limited company to give security for costs.

281. Where a limited company is plaintiff *or petitioner* in any suit or other legal proceeding, any *Court* having jurisdiction in the matter may, if it appears that there is reason to believe that the company will be unable to pay the costs of the defendant if successful in his defence, require sufficient security to be given for those costs, and may stay all proceedings until the security is given.

Power of Court to grant relief in certain cases.

282. If in any proceeding *before any Court* against a director of a company for negligence or breach of trust it appears to *such* Court that the director is or may be liable in respect of the negligence or breach of trust, but has acted honestly and reasonably, and ought fairly to be excused for the negligence or breach of trust, that Court may relieve him, either wholly or partly, from his liability on such terms as the Court may think proper.

Penalty for false statement.

283. Whoever in any return, report, certificate, balance-sheet or other document, required by or for the purposes of any of the provisions of this Act wilfully makes a statement false in any material particular, knowing it to be false, shall be punishable with imprisonment of either description for a term which may extend to three years, and shall also be liable to fine.

Penalty for improper use of word "Limited."

284. If any person or persons trade or carry on business under any name or title of which "Limited" is the last word, that person or those persons shall, unless duly incorporated with limited liability, be liable to a fine not exceeding fifty rupees for every day upon which that name or title has been used.

Saving of pending proceedings for winding up.

285. The provisions of this Act with respect to winding up shall not apply to any company of which the winding up has commenced before the commencement of this Act, but every such company shall be wound up in the same manner and with the same incidents as if this Act had not *been* passed, and, for the purposes of the winding up, the Indian Companies Act, 1882, shall be deemed to remain in full force.

Saving of *document*.

286. Every *instrument of transfer* or other *document* made before the commencement of this Act in pursuance of any enactment hereby repealed, shall be of the same force as if this Act had not been passed, and for the purposes of that *instrument or document* the repealed enactment shall be deemed to remain in full force.

Former registration offices, registers, *and registrars* continued.

287. (*1*) The offices existing at the commencement of this Act for registration of joint-stock companies shall be continued as if they had been established under this Act.

(*2*) Registers of companies kept in any such existing offices shall respectively be deemed part of the registers of companies to be kept under this Act.

(*3*) The existing registrars, assistant registrars *and* officers in those offices shall, during the pleasure of the Local Government, hold the offices and receive the salaries hitherto held and received by them, but subject to any regulations of the Local Government with regard to the execution of their duties.

Savings for *Indian* Life Assurance Companies Act, 1912, *and Provident Insurance Societies Act, 1912.*

288. Nothing in this Act shall affect the provisions of the *Indian* Life Assurance Companies Act, 1912, *or of the Provident Insurance Societies Act, 1912.*

Construction of "registrar of joint-stock companies" in Act XXI of 1860.

289. In sections 1 and 18 of Act No. XXI of 1860 (*for the registration of Literary, Scientific and Charitable Societies*), the words "registrar of joint-stock companies" shall be construed to mean the registrar under this Act.

Act not to apply to Banks of Bengal, Madras or Bombay.

290. Save as provided in sections 189 and 190, nothing in this Act shall be deemed to apply to the Bank of Bengal, the Bank of Madras and the Bank of Bombay.

291. (*1*) The enactments mentioned in the *Fourth* Schedule are hereby repealed to the extent specified in the third column thereof:

Repeal of Acts and savings.

Provided that the repeal shall not affect—

(*a*) the incorporation of any company registered under any enactment hereby repealed; nor

(*b*) Table B in the Schedule annexed to Act No. XIX of 1857, or any part thereof, so far as the same applies to any company existing at the commencement of this Act; nor

(*c*) Table A in the First Schedule annexed to the Indian Companies Act, 1882, or any part thereof so far as the same applies to any company existing at the commencement of this Act.

(*2*) All fees directed, resolutions passed and other things duly done under any enactment hereby repealed, shall be deemed to have been directed, passed or done under this Act.

(*3*) The mention of particular matters in this section or in any other section of this Act shall not prejudice the general application of section 6 of the General Clauses Act, 1897, with regard to the effect of repeals.

SCHEDULES.

THE FIRST SCHEDULE.

(*See Sections 2, 17, 18, 80, 267.*)

TABLE A.

REGULATIONS FOR MANAGEMENT OF A COMPANY LIMITED BY SHARES.

Preliminary.

1. In these regulations, unless the context otherwise requires, expressions defined in the Indian Companies Act, 1913, or any statutory modification thereof in force at the date at which these regulations become binding on the company, shall have the meanings so defined; and words importing the singular shall include the plural, and *vice versâ*, and words importing the masculine gender shall include females, and words importing persons shall include bodies corporate.

Business.

2. The directors shall have regard to the restrictions on the commencement of business imposed by section 104 of the Indian Companies Act, 1913, if, and so far as, those restrictions are binding upon the company.

Shares.

3. Subject to the provisions, if any, in that behalf of the memorandum of association of the company, and without prejudice to any special rights previously conferred on the holders of existing shares in the company, any share in the company may be issued with such preferred, deferred or other special rights, or such restrictions, whether in regard to dividend, voting, return of share capital, or otherwise, as the company may from time to time by special resolution determine.

4. If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may be varied with the consent in writing of the holders of three-fourths of the issued shares of that class or with the sanction of an extraordinary resolution passed at a separate general meeting of the holders of the shares of the class. To every such separate general meeting the provisions of these regulations relating to general meetings shall *mutatis mutandis* apply, but so that the necessary quorum shall be two persons at least holding or representing by proxy one-third of the issued shares of the class.

5. No share shall be offered to the public for subscription except upon the terms that the amount payable on application shall be at least five per cent. of the nominal amount of the share; and the directors shall, as regards any allotment of shares, duly comply with such of the provisions of sections 102 and 105 of the Indian Companies Act, 1913, as may be applicable thereto.

6. Every person whose name is entered as a member in the register of members shall, without payment, be entitled to a certificate under the common seal of the company specifying the share or shares held by him and the amount paid up thereon: Provided that, in respect of a share or shares held jointly by several persons, the company shall not be bound to issue more than one certificate, and delivery of a certificate for a share to one of several joint-holders shall be sufficient delivery to all.

7. If a share certificate is defaced, lost or destroyed, it may be renewed on payment of such fee, if any, not exceeding eight annas, and on such terms, if any, as to evidence and indemnity as the directors think fit.

8. No part of the funds of the company shall be employed in the purchase of, or in loans upon the security of, the company's shares.

Lien.

9. The company shall have a lien on every share (not being a fully-paid share) for all moneys (whether presently payable or not) called or payable at a fixed time in respect of that share, and the company shall also have a lien on all shares (other than fully-paid shares) standing registered in the name of a single person, for all moneys presently payable by him or his estate to the company; but the directors may at any time declare any share to be wholly or in part exempt from the provisions of this clause. The company's lien, if any, on a share sholl extend to all dividends payable thereon.

10. The company may sell, in such manner as the director thinks fit, any shares on which the company has a lien, but no sale shall be made unless some sum in respect of which the lien exists is presently payable, nor until the expiration of fourteen days after a notice in writing, stating and demanding payment of such part of amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the share, or the person entitled by reason of his death or insolvency to the share.

11. The proceeds of the sale shall be applied in payment of such part of the amount in respect of which the lien exists as is presently payable and the residue shall (subject to a like lien for sums not presently payable as existed upon the shares prior to the sale) be paid to the person entitled to the shares at the date of the sale. The purchaser shall be registered as the holder of the shares, and he shall not be bound to see to the application of the purchase-money, nor shall his title to the shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.

Calls on Shares.

12. The directors may from time to time make calls upon the members in respect of any moneys unpaid on their shares, provided that no call shall exceed one-fourth of the nominal amount of the share, or be payable at less than one month from the last call; and each member shall (subject to receiving at least fourteen days' notice specifying the time or times of payments) pay to the company at the time or times so specified the amount called on his shares.

13. The joint-holders of a share shall be jointly and severally liable to pay all calls in respect thereof.

14. If a sum called in respect of a share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest upon the sum at the rate of five per cent. per annum from the day appointed for the payment thereof to the time of the actual payment, but the directors shall be at liberty to waive payment of that interest wholly or in part.

15. The provisions of these regulations as to payment of interest shall apply in the case of non-payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the amount of the share, or by way of premium, as if the same had become payable by virtue of a call duly made and notified.

16. The directors may make arrangements on the issue of shares for a difference between the holders in the amount of calls to be paid and in the times of payment.

17. The directors may, if they think fit, receive from any member willing to advance the same all or any part of the moneys uncalled and unpaid upon any shares held by him; and upon all or any of the moneys so advanced may (until the same would, but for such advance, become presently payable) pay interest at such rate (not exceeding, without the sanction of the company in general meeting, six per cent.) as may be agreed upon between the member paying the sum in advance and the directors.

Transfer and transmission of shares.

18. The instrument of transfer of any share in the company shall be executed both by the transferor and transferee, and the transferor shall be deemed to remain holder of the share until the name of the transferee is entered in the register of members in respect thereof.

19. Shares in the company shall be transferred in the following form, or in any usual or common form which the directors shall approve:

I, A B of , in consideration of the sum of rupees paid to me by *C D* of (hereinafter called "the said transferee"), do hereby transfer to the said transferee the share [*or* shares] numbered in the undertaking called the Company, Limited, to hold unto the said transferee, his executors, administrators and assigns, subject to the several conditions on which I held the same at the time of the execution thereof, and I, the said transferee do hereby agree to take the said share [*or* shares] subject to the conditions aforesaid. As witness our hands the day of

Witness to the signatures of, etc.

20. The directors may decline to register any transfer of shares, not being fully-paid shares to a person of whom they do not approve, and may also decline to register any transfer of shares on which the company has a lien. The directors may also suspend the registration of transfers during the fourteen days immediately preceding the ordinary general meeting in each year. The directors may decline to recognise any instrument of transfer unless—

(*a*) a fee not exceeding two rupees is paid to the company in respect thereof; and

(*b*) the instrument of transfer is accompanied by the certificate of the shares to which it relates, and such other evidence as the directors may reasonably require to show the right of the transferor to make the transfer.

21. The executors or administrators of a deceased sole holder of a share shall be the only persons recognised by the company as having any title to the share. In the case of a share registered in the names of two or more holders, the survivors or survivor, or the executors or administrators of the deceased survivor, shall be the only persons recognised by the company as having any title to the share.

22. Any person becoming entitled to a share in consequence of the death or insolvency of a member shall, upon such evidence being produced as may from time to time be required by the directors, have the right, either to be registered as a member in respect of the share or, instead of being registered himself, to make such transfer of the share as the deceased or insolvent person could have made; but the directors shall, in either case, have the same right to decline or suspend registration as they would have had in the case of a transfer of the share by the deceased or insolvent person before the death or insolvency.

23. A person becoming entitled to a share by reason of the death or insolvency of the holder shall be entitled to the same dividends and other

advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a member in respect of the share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company.

Forfeiture of shares.

24. If a member fails to pay any call or instalment of a call on the day appointed for payment thereof, the directors may, at any time thereafter during such time as any part of such call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued.

25. The notice shall name a further day (not earlier than the expiration of fourteen days, from the date of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment at or before the time appointed the shares in respect of which the call was made will be liable to be forfeited.

26. If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the directors to that effect.

27. A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the directors think fit, and at any time before a sale or disposition the forfeiture may be cancelled on such terms as the directors think fit.

28. A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares, but shall, notwithstanding, remain liable to pay to the company all moneys which, at the date of forfeiture, were presently payable by him to the company in respect of the shares, but his liability shall cease if and when the company receive payment in full of the nominal amount of the shares.

29. A *duly verified* declaration in writing that the declarant is a director of the company, and that a share in the company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share, and that declaration, and the receipt of the company for the consideration, if any, given for the share on the sale or disposition thereof shall constitute a good title to the share, and the person to whom the share is sold or disposed of shall be registered as the holder of the share and shall not be bound to see to the application of the purchase-money (if any), nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the share.

30. The provisions of these regulations as to forfeiture shall apply in the case of non-payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the amount of the share, or by way of premium, as if the same had been payable by virtue of a call duly made and notified.

Conversion of shares into stock.

31. The directors may, with the sanction of the company previously given in general meeting, convert any paid-up shares into stock, and may with the like sanction re-convert any stock into paid-up shares of any denomination.

32. The holders of stock may transfer the same, or any part thereof, in the same manner, and subject to the same regulations, as, and subject to which, the shares from which the stock arose might previously to conversion have been transferred, or as near thereto as circumstances admit; but the directors may from time to time fix the minimum amount of stock transferable, and restrict or forbid the transfer of fractions of that minimum, but the minimum shall not exceed the nominal amount of the shares from which the stock arose.

33. The holders of stock shall, according to the amount of the stock held by them, have the same rights, privileges and advantages as regards dividends, voting at meetings of the company, and other matters, as if they held the shares from which the stock arose, but no such privilege or advantage (except participation in the dividends and profits of the company) shall be conferred by any such aliquot part of stock as would not, if existing in shares, have conferred that privilege or advantage.

34. Such of the regulations of the company (other than those relating to share-warrants), as are applicable to paid-up shares shall apply to stock, and the words "share" and "shareholder" therein shall include "stock" and "stockholder."

Share-warrants.

35. The company may issue share-warrants, and accordingly the directors may in their discretion, with respect to any share which is fully paid up, on application in writing signed by the person registered as holder of the share, and authenticated by such evidence (if any) as the directors may from time to time require as to the identity of the person signing the request, and on receiving the certificate (if any) of the share, and the amount of the stamp-duty on the warrant and such fee as the directors may from time to time require, issue under the company's seal a warrant, duly stamped, stating that the bearer of the warrant is entitled to the shares therein specified, and may provide by coupons or otherwise for the payment of dividends, or other moneys, on the shares included in the warrant.

36. A share-warrant shall entitle the bearer to the shares included in it, and the share shall be transferred by the delivery of the share-warrant, and the provisions of the regulations of the company with respect to transfer and transmission of shares shall not apply thereto.

37. The bearer of a share-warrant shall, on surrender of the warrant to the company for cancellation, and on payment of such sum as the directors may from time to time prescribe, be entitled to have his name entered as a member in the register of members in respect of the shares included in the warrant.

38. The bearer of a share-warrant may at any time deposit the warrant at the office of the company, and so long as the warrant remains so deposited, the depositor shall have the same right of signing a requisition for calling a meeting of the company, and of attending and voting and exercising the other privileges of a member at any meeting held after the expiration of two clear days from the time of deposit, as if his name were inserted in the register of members as the holder of the shares included in the deposited warrant. Not more than one person shall be recognised as depositor of the share-warrant. The company shall, on two days' written notice, return the deposited share-warrant to the depositor.

39. Subject as herein otherwise expressly provided, no person shall, as bearer of a share-warrant, sign a requisition for calling a meeting of the company, or attend, or vote or exercise any other privilege of a member at a meeting of the company, or be entitled to receive any notices from the company; but the bearer of a share-warrant shall be entitled in all other respects to the same privileges and advantages as if he were named in the register of members as the holder of the shares included in the warrant, and he shall be a member of the company.

40. The directors may from time to time make rules as to the terms on which (if they shall think fit) a new share-warrant or coupon may be issued by way of renewal in case of defacement, loss or destruction.

Alteration of Capital.

41. The directors may, with the sanction of an extraordinary resolution of the company, increase the share capital by such sum, to be divided into shares of such amount, as the resolution shall prescribe.

42. Subject to any direction to the contrary that may be given by the resolution sanctioning the increase of share capital, all new shares shall, before issue, be offered to such persons as at the date of the offer are entitled to receive notices from the company of general meetings in proportion, as nearly as the circumstances admit, to the amount of the existing shares to which they are entitled. The offer shall be made by notice specifying the number of shares offered, and limiting a time within which the offer, if not accepted, will be deemed to be declined, and after the expiration of that time, or on the receipt of an intimation from the person to whom the offer is made that he declines to accept the shares offered, the directors may dispose of the same in such manner as they think most beneficial to the company. The directors may likewise so dispose of any new shares which (by reason of the ratio which the new shares bear to shares held by persons entitled to an offer of new shares) cannot, in the opinion of the directors, be conveniently offered under this article.

43. The new shares shall be subject to the same provisions with reference to the payment of calls, lien, transfer, transmission, forfeiture and otherwise as the shares in the original share capital.

44. The company may, by special resolution,—

(*a*) consolidate and divide its share capital into shares of larger amount than its existing shares;

(*b*) by sub-division of its existing shares or any of them, divide the whole or any part of its share capital into shares of smaller amount than is fixed by the memorandum of association, subject, nevertheless, to the provisions of paragraph (*d*) of sub-section (*1*) of section 50 of the Indian Companies Act, *1913*;

(*c*) cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person;

(*d*) reduce its share capital in any manner and with, and subject to, any incident authorised, and consent required, by law.

General Meetings.

45. The statutory general meeting of the company shall be held within the period required by section 78 of the Indian Companies Act, *1913*.

46. A general meeting shall be held once in every year at such time (not being more than fifteen months after the holding of the last preceding general meeting) and place as may be prescribed by the company in general meeting, or, in default, at such time in the month following that in which the anniversary of the company's incorporation occurs, and at such place as the directors shall appoint. In default of a general meeting being so held, a general meeting shall be held in the month next following, and may be *called* by any two members in the same manner as nearly as possible as that in which meetings are to be *called* by the directors.

47. The above-mentioned general meetings shall be called ordinary meetings; all other general meetings shall be called extraordinary.

48. The directors may, whenever they think fit, *call* an extraordinary general meeting and extraordinary general meetings shall also be *called* on such requisition, or in default, may be *called* by such requisitionists, as provided by section *79* of the Indian Companies Act, *1913*. If at any time there are not within British India sufficient directors capable of acting to form a quorum any director or any two members of the company may *call* an extraordinary general meeting in the same manner as nearly as possible as that in which meetings may be *called* by the directors.

Proceedings at General Meeting.

49. *Fourteen* days' notice at the least (exclusive of the day on which the notice is served or deemed to be served, but inclusive of the day for which notice is given) specifying the place, the day and the hour of meeting and, in case of special business, the general nature of that business, shall be given in manner hereinafter mentioned, or in such other manner, if any, as may be prescribed by the company in general meeting, to such persons as are, under the regulations of the company, entitled to receive such notices from the company; but the non-receipt of the notice by any member shall not invalidate the proceedings at any general meeting.

50. All business shall be deemed special that transacted at an extraordinary meeting and a

that is transacted at an ordinary meeting with the exception of sanctioning a dividend, the consideration of the accounts, balance-sheets and the ordinary report of the directors and auditors, the election of directors and other officers in the place of those retiring by rotation, and the fixing of the remuneration of the auditors.

51. No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business; save as herein otherwise provided, three members personally present shall be a quorum.

52. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting, if *called* upon the requisition of members, shall be dissolved; in any other case, it shall stand adjourned to the same day in the next week at the same time and place, and, if at the adjourned meeting a quorum is not present within half an hour from the time appointed for the meeting, the members present shall be a quorum.

53. The chairman, if any, of the board of directors shall preside as chairman at every general meeting of the company.

54. If there is no such chairman, or if at any meeting he is not present within fifteen minutes after the time appointed for holding the meeting, or is unwilling to act as chairman, the members present shall choose some one of their number to be chairman.

55. The chairman may, with the consent of any meeting at which a quorum is present (and shall if so directed by the meeting), adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a meeting is adjourned for ten days or more, notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid, it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.

56. At any general meeting a resolution put to the vote of the meeting shall be decided on a show of hands, unless a poll is (before or on the declaration of the result of the show of hands) demanded by at least three members, and, unless a poll is so demanded, a declaration by the chairman that a resolution has, on a show of hands, been carried, or carried unanimously, or by a particular majority or lost, and an entry to that effect in the book of the proceedings of the company shall be conclusive evidence of the fact, without proof of the number or proportion of the votes recorded in favour of, or against, that resolution.

57. If a poll is duly demanded, it shall be taken in such manner as the chairman directs, and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded.

58. In the case of an equality of votes, whether on a show of hands or on a poll, the chairman of the meeting at which the show of hands takes place, or at which the poll is demanded, shall be entitled to a second or casting vote.

59. A poll demanded on the election of a chairman or on a question of adjournment shall be taken forthwith. A poll demanded on any other question shall be taken at such time as the chairman of the meeting directs.

Votes of Members.

60. On a show of hands every member present in person shall have one vote. On a poll every member shall have one vote for each share of which he is the holder.

61. In the case of joint-holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint-holders; and for this purpose seniority shall be determined by the order in which the names stand in the register of members.

62. A member of unsound mind, or in respect of whom an order has been made by any Court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee or other legal guardian, and any such committee or guardian may, on a poll, vote by proxy.

63. No member shall be entitled to vote at any general meeting unless all calls or other sums presently payable by him in respect of shares in the company have been paid.

64. On a poll votes may be given either personally or by proxy: Provided that no company shall vote by proxy as long as a resolution of its directors in accordance with the provisions of section *81* of the Indian Companies Act, 19*13*, is in force.

65. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a corporation, either under the common seal, or under the hand of an officer or attorney so authorised. No person shall act as a proxy unless either he is entitled on his own behalf to be present and vote at the meeting at which he acts as proxy, or he has been appointed to act at that meeting as proxy for a corporation.

66. The instrument appointing a proxy and the power-of-attorney or other authority (if any), under which it is signed or a notarially certified copy of that power or authority shall be deposited at the registered office of the company not less than seventy-two hours before the time for holding the meeting at which the person named in the instrument proposes to vote, and in default the instrument of proxy shall *not* be treated as valid.

67. An instrument appointing a proxy may be in the following form, or in any other form which the directors shall approve :—

Company, Limited.

"I of in the district of , being a member of the Company, Limited, hereby appoint of as my proxy to vote for me and on my behalf at the [ordinary *or* extraordinary, *as the case may be*] general meeting of the company to be held on the day of and at any adjournment thereof."

Signed this day of

Directors.

68. The number of the directors and the names of the first directors shall be determined in writing by a majority of the subscribers of the memorandum of association.

69. The remuneration of the directors shall from time to time be determined by the company in general meeting.

70. The qualification of a director shall be the holding of at least one share in the company, and it shall be his duty to comply with the provisions of section 86 of the Indian Companies Act, 1913.

Powers and duties of Directors.

71. The business of the company shall be managed by the directors, who may pay all expenses incurred in getting up and registering the company, and may exercise all such powers of the company as are not, by the Indian Companies Act, 1913, or any statutory modification thereof for the time being in force, or by these articles, required to be exercised by the company in general meeting, subject nevertheless to any regulation of these articles, to the provisions of the said Act, and to such regulations being not inconsistent with the aforesaid regulations or provisions, as may be prescribed by the company in general meeting; but no regulation made by the company in general meeting shall invalidate any prior act of the directors which would have been valid if that regulation had not been made.

72. The directors may from time to time appoint one or more of their body to the office of managing director or manager for such term, and at such remuneration (whether by way of salary, or commission, or participation in profits, or partly in one way and partly in another) as they may think fit, and a director so appointed shall not, while holding that office, be subject to retirement by rotation, or taken into account in determining the rotation of retirement of directors, but his appointment shall be subject to determination *ipso facto* if he ceases from any cause to be a director, or if the company in general meeting resolve that his tenure of the office of managing director or manager be determined.

73. The amount for the time being remaining undischarged of moneys borrowed or raised by the directors for the purposes of the company (otherwise than by the issue of share capital) shall not at any time exceed the issued share capital of the company without the sanction of the company in general meeting.

74. The directors shall duly comply with the provisions of the Indian Companies Act, 1913, or any statutory modification thereof for the time being in force, and in particular with the provisions in regard to the registration of the particulars of mortgages and charges affecting the property of the company or created by it, and to keeping a register of the directors, and to sending to the registrar an annual list of members, and a summary of particulars relating thereto and notice of any consolidation or increase of share capital, or conversion of shares into stock, and copies of special resolutions and a copy of the register of directors and notifications of any changes therein.

75. The directors shall cause minutes to be made in books provided for the purpose—

(*a*) of all appointments of officers made by the directors;

(*b*) of the names of the directors present a each meeting of the directors and of an committee of the directors;

(*c*) of all resolutions and proceedings at a meetings of the company, and, of th directors, and of committees of directors

and every director present at any meeting (directors or committee of directors shall sign hi name in a book to be kept for that purpose.

The Seal.

76. The seal of the company shall not be affixe to any instrument except by the authority of resolution of the board of directors, and in th presence of at least two directors and of th secretary or such other person as the directors ma appoint for the purpose; and those two director and secretary or other person as aforesaid shal sign every instrument to which the seal of th company is so affixed in their presence.

Disqualifications of Directors.

77. The office of director shall be vacated if th director—

(*a*) ceases to be a director by virtue of sectio 86 of the Indian Companies Act, 1913 or

(*b*) *holds or* any partner of his, or the firm o which he is a member, holds any othe office of profit under the company excep that of managing director or manager or

(*c*) *is adjudged insolvent*; or

(*d*) is found lunatic or becomes of unsoun mind; or

(*e*) is concerned or participates in the profit of any contract with the company; or

(*f*) is punished *with imprisonment for a ter exceeding six months:*

Provided, however, that no director shall vacat his office by reason of his being a member of an company which has entered into contracts with or done any work for, the company of which he i director; but a director shall not vote in respe of any such contract or work, and if he does s vote, his vote shall not be counted.

Rotation of Directors.

78. At the first ordinary meeting of the com pany, the whole of the directors shall retire fror office, and at the ordinary meeting in every sul sequent year, one-third of the directors for the tim being or, if their number is not three or a multipl of three, then the number nearest to one-thir shall retire from office.

79. The directors to retire in every year shall l those who have been longest in office since the last election, but as between persons who becam directors on the same day those to retire sha (unless they otherwise agree among themselve be determined by lot.

80. A retiring director shall be eligible for r election.

81. The company at the general meeting which a director retires in manner aforesaid ma fill up the vacated office by electing a perso thereto.

82. If at any meeting at which an election of directors ought to take place the places of the vacating directors are not filled up, the meeting shall stand adjourned till the same day in the next week at the same time and place, and, if at the adjourned meeting the places of the vacating directors are not filled up, the vacating directors or such of them as have not had their places filled up shall be deemed to have been re-elected at the adjourned meeting.

83. The company may from time to time in general meeting increase or reduce the number of directors, and may also determine in what rotation the increased or reduced number is to go out of office.

84. Any casual vacancy occurring on the board of directors may be filled up by the directors, but the person so chosen shall be subject to retirement at the same time as if he had become a director on the day on which the director in whose place he is appointed was last elected a director.

85. The directors shall have power at any time, and from time to time, to appoint a person as an additional director who shall retire from office at the next following ordinary general meeting, but shall be eligible for election by the company at that meeting as an additional director.

86. The company may by extraordinary resolution remove any director before the expiration of his period of office, and may by an ordinary resolution appoint another person in his stead; the person so appointed shall be subject to retirement at the same time as if he had become a director on the day on which the director in whose place he is appointed was last elected a director.

Proceedings of Directors.

87. The directors may meet together for the despatch of business, adjourn and otherwise regulate their meetings, as they think fit. Questions arising at any meeting shall be decided by a majority of votes. In case of an equality of votes, the chairman shall have a second or casting vote. A director may, and the secretary on the requisition of a director shall, at any time, summon a meeting of directors.

88. The quorum necessary for the transaction of the business of the directors may be fixed by the directors, and unless so fixed shall (when the number of directors exceeds three) be three.

89. The continuing directors may act notwithstanding any vacancy in their body, but, if and so long as their number is reduced below the number fixed by or pursuant to the regulations of the company as the necessary quorum of directors, the continuing directors may act for the purpose of increasing the number of directors to that number, or of summoning a general meeting of the company, but for no other purpose.

90. The directors may elect a chairman of their meetings and determine the period for which he is to hold office, but if no such chairman is elected, or if at any meeting the chairman is not present within five minutes after the time appointed for holding the same, the directors present may choose one of their number to be chairman of the meeting.

[illegible] directors may delegate any of their [illegible]ttees consisting of such member or members of their body as they think fit; any committee so found shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on them by the directors.

92. A committee may elect a chairman of their meetings: if no such chairman is elected, or if at any meeting the chairman is not present within five minutes after the time appointed for holding the same, the members present may choose one of their number to be chairman of the meeting.

93. A committee may meet and adjourn as they think proper. Questions arising at any meeting shall be determined by a majority of votes of the members present, and, in case of an equality of votes, the chairman shall have a second or casting vote.

94. All acts done by any meeting of the directors or of a committee of directors, or by any person acting as a director, shall, notwithstanding that it be afterwards discovered that there was some defect in the appointment of any such directors or persons acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and was qualified to be a director.

Dividends and Reserve.

95. The company in general meeting may declare dividends, but no dividends shall exceed the amount recommended by the directors.

96. The directors may from time to time pay to the members such interim dividends as appear to the directors to be justified by the profits of the company.

97. No dividends shall be paid otherwise than out of profits.

98. Subject to the rights of persons (if any) entitled to shares with special rights as to dividends, all dividends shall be declared and paid according to the amounts paid on the shares, but if and so long as nothing is paid up on any of the shares in the company, dividends may be declared and paid according to the amounts of the shares. No amount paid on a share in advance of calls shall, while carrying interest, be treated for the purposes of this article as paid on the share.

99. The directors may, before recommending any dividend, set aside out of the profits of the company such sums as they think proper as a reserve or reserves which shall, at the discretion of the directors, be applicable for meeting contingencies, or for equalizing dividends, or for any other purpose to which the profits of the company may be properly applied, and pending such application may, at the like discretion, either be employed in the business of the company or be invested in such investments (other than shares of the company) as the directors may from time to time think fit.

100. If several persons are registered as joint-holders of any share, any one of them may give effectual receipts for any dividend payable on the share.

101. Notice of any dividend that may have been declared shall be given in manner hereinafter mentioned to the persons entitled to share therein.

102. No dividend shall bear interest against the company.

Accounts.

103. The directors shall cause true accounts to be kept—

(*a*) of the sums of money received and expended by the company, and the matter in respect of which such receipt and expenditure takes place; and

(*b*) of the assets and liabilities of the company.

104. The books of account shall be kept at the registered office of the company, or at such other place or places as the directors think fit, and shall always be open to the inspection of the directors.

105. The directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the company or any of them shall be open to the inspection of members not being directors, and no member (not being a director) shall have any right of inspecting any account or book or document of the company except as conferred by *law* or authorised by the directors or by the company in general meeting.

106. Once at least in every year the directors shall lay before the company in general meeting a profit and loss account for the period since the preceding account or (in the case of the first account) since the incorporation of the company, made up to a date not more than six months before such meeting.

107. The profit and loss account shall show, arranged under the most convenient heads, the amount of gross income, distinguishing the several sources from which it has been derived, and the amount of gross expenditure, distinguishing the expenses of the establishment, salaries and other like matters. Every item of expenditure fairly chargeable against the year's income shall be brought into account, so that a just balance of profit and loss may be laid before the meeting, and, in cases where any item of expenditure which may in fairness be distributed over several years has been incurred in any one year, the whole amount of such item shall be stated, with the addition of the reasons why only a portion of such expenditure is charged against the income of the year.

108. A balance-sheet shall be made out in every year and laid before the company in general meeting made up to a date not more than six months before such meeting. The balance-sheet shall be accompanied by a report of the directors as to the state of the company's affairs, and the amount which they recommend to be paid by way of dividend, and the amount (if any) which they propose to carry to a reserve fund.

109. A copy of the balance-sheet and report shall, seven days previously to the meeting, be sent to the persons entitled to receive notices of general meetings in the manner in which notices are to be given hereunder.

110. *The directors shall in all respects comply with the provisions of sections 131 to 136 of the Indian Companies Act, 1913, or any statute modification thereof for the time being in force.*

Audit.

111. Auditors shall be appointed and their dut regulated in accordance with sections 145 and 1 of the Indian Companies Act, 1913, or any sta tory modification thereof for the time being force.

Notices.

112. (*1*) A notice may be given by the comp to any member either personally or by sending by post to him to his registered address, or (if has no registered address in British India) to address, if any, within British India supplied him to the company for the giving of notices him.

(*2*) Where a notice is sent by post, service the notice shall be deemed to be effected by p perly addressing, prepaying and posting a let containing the notice and, unless the contrary proved, to have been effected at the time at wh the letter would be delivered in the ordinary cou of post.

113. If a member has no registered address British India and has not supplied to the co pany an address within British India for giving of notices to him, a notice addressed to l and advertised in a newspaper circulating in neighbourhood of the registered office of the co pany shall be deemed to be duly given him on the day on which the advertisem appears.

114. A notice may be given by the company the joint-holders of a share by giving the notic the joint-holder named first in the register in r pect of the share.

115. A notice may be given by the company the persons entitled to a share in consequence the death or insolvency of a member by sendin through the post in a prepaid letter addressed them by name, or by the title of representati of the deceased, or assignee of the insolvent or any like description, at the address (if any) British India supplied for the purpose by persons claiming to be so entitled, or (until su an address has been so supplied) by giving notice in any manner in which the same mi have been given if the death or insolvency had occurred.

116. Notice of every general meeting shall given in some manner hereinbefore authorised (*a*) every member of the company (includ bearers of share-warrants) except those meml who (having no registered address within Brit India) have not supplied to the company an addi within British India for the giving of notices them, and also to (*b*) every person entitled t share in consequence of the death or insolvency a member, who, but for his death or insolver would be entitled to receive notice of the meeti No other persons shall be entitled to receive noti of general meetings.

TABLE B.

(See sections 250 and 263.)

TABLE OF FEES TO BE PAID TO THE REGISTRAR.

I.—By a company having a share capital.

	Rs.	A.	P.
1. For registration of a company whose nominal share capital does not exceed Rs. 20,000, a fee of	40	0	0
2. For registration of a company whose nominal share capital exceeds Rs. 20,000, the above fee of forty rupees, with the following additional fees regulated according to the amount of nominal capital (that is to say)—			
For every 10,000 rupees of nominal share capital, or part of 10,000 rupees, after the first 20,000 rupees up to 50,000 rupees	20	0	0
For every 10,000 rupees of nominal share capital, or part of 10,000 rupees, after the first 50,000 rupees up to 10,00,000 rupees.	5	0	0
For every 10,000 rupees of nominal share capital, or part of 10,000 rupees, after the first 10,00,000 rupees ...	1	0	0
3. For registration of any increase of share capital made after the first registration of the company, the same fees per 10,000 rupees or, part of 10,000 rupees, as would have been payable if such increased share capital had formed part of the original share capital at the time of registration :			
Provided that no company shall be liable to pay in respect of nominal share capital on registration, or afterwards, any greater amount of fees than 1,000 rupees taking into account, in the case of fees payable on an increase of share capital after registration, the fees paid on registration.			
4. For registration of any existing company, except such companies as are by this Act, exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new company.			
5. For *filing* any document by this Act required or authorised to be *filed*, other than the memorandum or the abstract required to be filed with the registrar by a receiver or the statement required to be *filed with* the registrar by the liquidator in a winding up	5	0	0
6. For making a record of any fact *by this Act* authorised or required to be recorded by the registrar, a fee of	5	0	0

II.—By a company not having a share capital.

	Rs.	A.	P.
1. For registration of a company whose number of members, as stated in the articles of association, does not exceed 20 ...	40	0	0
2. For registration of a company whose number of members, as stated in the articles of association, exceeds 20, but does not exceed 100	100	0	0
3. For registration of a company whose number of members, as stated in the articles of association, exceeds 100, but is not stated to be unlimited, the above fee of Rs. 100 with an additional Rs. 5 for every 50 members, or less number than 50 members, after the first 100.			
4. For registration of a company in which the number of members is stated in the articles of association to be unlimited, a fee of	400	0	0
5. For registration of any increase on the number of members made after the registration of the company, *the same fees as would have been payable if such increase had been stated in the articles of association at the time of registration* :	5	0	0
Provided that no one company shall be liable to pay on the whole a greater fee than Rs. 400 in respect of its number of members, taking into account the fee paid on the first registration of the company.			
6. For registration of any existing company except such companies as are by this Act exempted from payment of fees in respect of registration under this Act, the same fee as is charged for registering a new company.			
7. For *filing* any document by this Act required or authorised to be *filed*, other than the memorandum or the abstract required to be filed with the registrar by a receiver or the statement required to be *filed with* the registrar by the liquidator in a winding up	5	0	0
8. For making a record of any fact *by this Act* authorised or required to be recorded by the registrar, a fee of	5	0	0

THE SECOND SCHEDULE.

(*See section 99.*)

STATEMENT IN LIEU OF PROSPECTUS.

filed by

LIMITED.

pursuant to section 99 of the Indian Companies Act, 1913.

Presented for filing by

THE INDIAN COMPANIES ACT, 19 .

LIMITED

STATEMENT IN LIEU OF PROSPECTUS.

The nominal share capital of the company.	Rs.
Divided into	Shares of Rs. each. " " " " " "
Names, descriptions and addresses of directors or proposed directors *and of the managers or proposed managers.*	
Minimum subscription (if any) fixed by the memorandum or articles of association on which the company may proceed to allotment.	
Number and amount of shares and debentures agreed to be issued as fully or partly paid up otherwise than in cash. The consideration for the intended issue of those shares and debentures.	1. shares of Rs. fully paid. 2. shares upon which Rs. per share credited as paid. 3. debenture Rs. 4. Consideration.
Names and addresses of (a) vendors of property purchased or acquired, (b) or proposed to be purchased or acquired by the company. Amount (in cash, shares or debentures) payable to each separate vendor.	
Amount (if any) paid or payable (in cash or shares or debentures) for any such property, specifying amount (if any)) paid or payable for goodwill.	Total purchase price . . Rs. Cash . . " Shares . . " Debentures . " Goodwill . . Rs.
Amount (if any) paid or payable as commission for subscribing or agreeing to subscribe or procuring or agreeing to procure subscriptions for any shares or debentures in the company or Rate of the commission . . .	Amount paid. " payable. Rate per cent.
Estimated amount of preliminary expenses.	Rs.
Amount paid or intended to be paid to any promoter. Consideration for the payment . .	Name of promoter Amount Rs. Consideration :—
Dates of, and parties to every material contract (other than contracts entered into in the ordinary course of the business intended to be carried on by the company or entered into more than two years before the filing of this statement).	
Time and place at which the contracts or copies thereof may be inspected.	
Names and addresses of the auditors of the company (if any).	
Full particulars of the nature and extent of the interest of every director in the promotion of or in the property proposed to be acquired by the company, or, where the interest of such a director consists in being a partner in a firm, the nature and extent of the interest of the firm; with a statement of all sums paid or agreed to be paid to him or to the firm in cash or shares, or otherwise by any person either to induce him to become, or to qualify him as a director, or otherwise for services rendered by him or by the firm in connection with the promotion or formation of the company.	
Whether the articles contain any provisions precluding holders of shares or debentures receiving and inspecting balance-sheets or reports of the auditors or other reports.	Nature of t provisions.

(a) For definition of vendor, *see* section 95 of the Indian Companies Act, 1913.

(b) *See* section 96 of the Indian Companies Act, 1913.

(Signature of the persons above-named as directors or proposed directors, or of their agents authorised in writing.)

V I

THE THIRD SCHEDULE.

FORM A.

(*See sections 6 and 152.*)

MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES.

1st.—The name of the company is "The Eastern Steam Packet Company, Limited."

2nd.—The registered office of the company will be situate in *the province of Bombay.*

3rd.—The objects for which the company is established are "the conveyance of passengers and goods in ships or boats between such places as the company may from time to time determine, and the doing all such other things as are incidental or conducive to the attainment of the above object."

4th.—The liability of the members is limited.

5th.—The share capital of the company is two hundred thousand rupees, divided into one thousand shares of two hundred rupees each.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into a company in pursuance of this memorandum of association, and we respectively agree to take the number of shares in the capital of the company set opposite our respective names.

Names, addresses and descriptions of subscribers.	Number of shares taken by each subscriber.
1. A. B. of, merchant	200
2. C. D., " "	25
3. E. F., " "	30
4 G. H., " "	40
5 I. J., " "	15
6. K. L., " "	5
7. M. N., " "	10
Total shares taken	325

Dated the day of 19 .

Witness to the above signatures,

X. Y., of

FORM B.

(*See sections 7 and 152.*)

MEMORANDUM AND ARTICLES OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE, AND NOT HAVING A SHARE CAPITAL.

Memorandum of Association.

1st.—The name of the company is "The Mutual Calcutta Marine Association, Limited."

2nd.—The registered office of the company will be situate in Calcutta.

3rd.—The objects for which the company is established are "the mutual insurance of ships belonging to members of the company, and the doing all such other things as are incidental or conducive to the attainment of the above object."

4th.—The liability of the members is limited.

5th.—Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one hundred rupees.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into a company, in pursuance of this memorandum of association.

Names, Addresses and Descriptions of Subscribers.

"1. A. B. of
"2. C. D. of
"3. E. F. of
"4. G. H. of
"5. I. J. of
"6. K. L. of
"7. M. N. of

Dated the day of

Witness to the above signatures.

X. Y., of .

ARTICLES OF ASSOCIATION TO ACCOMPANY PRECEDING MEMORANDUM OF ASSOCIATION.

Number of Members.

1. The company for the purpose of registration is declared to consist of five hundred members.

2. The directors hereinafter mentioned may, whenever the business of the association requires it, register an increase of members.

Definition of Members.

3. Every person shall be deemed to have agreed to become a member of the company who insures any ship or share in a ship in pursuance of the regulations hereinafter contained.

General Meetings.

4. The first general meeting shall be held at such time, not being less than one month nor more than three months after the incorporation of the company, and at such place, as the directors may determine.

5. A general meeting shall be held once in every year at such time (not being more than fifteen months after the holding of the last preceding general meeting) and place as may be prescribed by the company in general meeting, or, in default, at such time in the month following that in which the anniversary of the company's incorporation occurs, and at such place, as the directors shall appoint. In default of a general meeting being so held, a general meeting shall be held in the month next following, and may be *called* by any two members in the same manner as nearly as possible as that in which meetings are to be *called* by the directors.

6. The above-mentioned general meetings shall be called ordinary meetings; all other general meetings shall be called extraordinary.

7. The directors may, whenever they think fit, and shall, on a requisition made in writing by any five or more members, *call* an extraordinary general meeting.

8. Any requisition made by the members must state the object of the meeting proposed to be called, and must be signed by the requisitionists and deposited at the registered office of the company.

9. On receipt of the requisition the directors shall forthwith proceed to *call* a general meeting: if they do not proceed to cause a meeting to be held within twenty-one days from the date of the requisition being so deposited, the requisitionists or any other five members may themselves *call* a meeting.

Proceedings at General Meetings.

10. *Fourteen* days' notice at the least, specifying the place, the day and the hour of meeting, and in case of special business the general nature of the business, shall be given to the members in manner hereinafter mentioned, or in such other manner (if any) as may be prescribed by the company in general meeting; but the non-receipt of such a notice by any member shall not invalidate the proceedings at any general meeting.

11. All business shall be deemed special that is transacted at an extraordinary meeting, and all that is transacted at an ordinary meeting, with the exception of the consideration of the accounts, balance-sheets and the ordinary report of the directors and auditors, the election of directors and other officers in the place of those retiring by rotation, and the fixing of remuneration of the auditors.

12. No business shall be transacted at any meeting except the declaration of a dividend, unless a quorum of members is present at the commencement of the business. The quorum shall be ascertained as follows (that is to say):— if the members of the company at the time of the meeting do not exceed ten in number, the quorum shall be five; if they exceed ten, there shall be added to the above quorum one for every five additional members with this limitation, that no quorum shall in any case exceed *ten*.

13. If within one hour from the time appointed for the meeting a quorum of members is not present, the meeting, if *called* on the requisition of the members, shall be dissolved; in any other case it shall stand adjourned to the same day in the following week at the same time and place; and if at such adjourned meeting a quorum of members is not present, it shall be adjourned *sine die*.

14. The chairman (if any) of the directors shall preside as chairman at every general meeting of the company.

15. If there is no such chairman, or if at any meeting he is not present at the time of holding the same, the members present shall choose some one of their number to be chairman of that meeting.

16. The chairman may, with the consent of the meeting, adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

17. At any general meeting, unless a poll is demanded by at least three members, a declaration by the chairman that a resolution has been carried, and an entry to that effect in the book of proceedings of the company, shall be conclusive evidence of the fact, without proof of the number or proportion of the votes recorded in favour of or against the resolution.

18. If a poll is demanded in manner aforesaid, the same shall be taken in such manner as the chairman directs, and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded.

Votes of Members.

19. Every member shall have one vote and no more.

20. If any member is a lunatic or idiot, he may vote by his committee or other legal guardian.

21. No member shall be entitled to vote at any meeting unless all moneys due from him to the company have been paid.

22. On a poll votes may be given either personally or by proxy: Provided that no company shall vote by proxy as long as a resolution of its directors in accordance with the provisions of section 81 of the Indian Companies Act, 19*13*, is in force. A proxy shall be appointed in writing under the hand of the appointor, or, if such appointor is a corporation, under its common seal.

23. (*1*) No person shall act as a proxy unless he is a member, or unless he is appointed to act at the meeting as proxy for a corporation.

(*2*) The instrument appointing him shall be deposited at the registered office of the company not less than forty-eight hours before the time of holding the meeting at which he proposes to vote.

24. Any instrument appointing a proxy shall be in the following form:—

Company, Limited,

I, , of
being a Member of the Company, Limited,
hereby appoint of
as my proxy, to vote for me and on my behalf at the [ordinary *or* extraordi-

nary, *as the case may be*] general meeting of the company to be held on the day of and at any adjournment thereof.

Signed this day of

Directors.

25. The number of the directors and the names of the first directors shall be determined by the subscribers of the memorandum of association.

26. Until directors are appointed, the subscribers of the memorandum of association shall, for all the purposes of the Indian Companies Act, 19*13*, be deemed to be directors.

Powers of Directors.

27. The business of the company shall be managed by the directors, who may exercise all such powers of the company as are not by the Indian Companies Act, 19*13*, or by any statutory modification thereof for the time being in force, or by these articles, required to be exercised by the company in general meeting; but no regulation made by the company in general meeting shall invalidate any prior act of the directors which would have been valid if that regulation had not been made.

Elections of Directors.

28. The directors shall be elected annually by the company in general meeting.

Business of Company.

(Here insert *rules as to mode in which business of insurance is to be conducted.*)

Audit.

29. Auditors shall be appointed and their duties regulated in accordance with sections 145 and 146 of the Indian Companies Act, 19*13*, or any statutory modification thereof for the time being in force, and for this purpose the said sections shall have effect as if the word "members" were substituted for "shareholders," and as if "first general meeting" were substituted for "statutory meeting."

Notices.

30. A notice may be given by the company to any member either personally, or by sending it by post to him to his registered address.

31. Where a notice is sent by post, service of the notice shall be deemed to be effected by properly addressing, prepaying and posting a letter containing the notice and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post.

Names, Addresses and Descriptions of Subscribers.

"1. A. B. of
"2. C. D. of
"3. E. F. of
"4. G. H. of
"5. I. J. of
"6. K. L. of
"7. M. N. of

Dated the day of 19 .

Witness to the above signatures.

X. Y., of .

FORM C.

(*See sections 7 and 152.*)

MEMORANDUM AND ARTICLES OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE, AND HAVING A SHARE CAPITAL.

Memorandum of Association.

1st.—The name of the company is "The Snowy Range Hotel Company, Limited."

2nd.—The registered office of the company will be situate in *the province of Bengal.*

3rd.—The objects for which the company is established are "the facilitating travelling in the Snowy Range, by providing hotels and conveyances by sea and by land for the accommodation of travellers, and the doing all such other things as are incidental or conducive to the attainment of the above object."

4th.—The liability of the members is limited.

5th.—Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while he is a member, or within one year afterwards, for payment of the debts and liabilities of the company, contracted before he ceases to be a member, and the costs, charges and expenses of winding up the same and for the adjustment of the rights of the contributories amongst themselves, such amount as may be required, not exceeding fifty rupees.

6th.—The share capital of the company shall consist of five hundred thousand rupees, divided into five thousand shares of one hundred rupees each.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into a company, in pursuance of this

memorandum of association, and we respectively agree to take the number of shares in the capital of the company set opposite our respective names.

Names, Addresses and Descriptions of Subscribers.	Number of shares taken by each Subscriber.
"1. A. B. of	200
"2. C. D. of	25
3. E. F. of	30
"4. G. H. of	40
"5. I. J. of	15
"6. K. L. of	5
"7. M. N. of	10
Total shares taken ...	325

Dated the day of 19 .

Witness to the above signatures.

X. Y., of

Articles of Association to accompany preceding Memorandum of Association.

1. The share capital of the company is five hundred thousand rupees, divided into five thousand shares of one hundred rupees each.

2. The directors may, with the sanction of the company in general meeting, reduce the amount of shares in the company.

3. The directors may, with the sanction of the company in general meeting, cancel any shares belonging to the company.

4. All the articles of Table A of the Indian Companies Act, 19*13*, shall be deemed to be incorporated with these articles and to apply to the company.

Names, Addresses and Descriptions of Subscribers.

"1. A. B. of , merchant.

"2. C. D. of

"3. E. F. of

"4. G. H. of

"5. I. J. of

"6. K. L. of

"7. M. N. of

Dated the day of 19 .

Witness to the above signatures.

X. Y., of .

FORM D.

(See sections 8 and 152.)

MEMORANDUM AND ARTICLES OF ASSOCIATION OF AN UNLIMITED COMPANY HAVING A SHARE CAPITAL.

Memorandum of Association.

1st.—The name of the company is " The Patent Stereotype Company."

2nd.—The registered office of the company will be situate in *the province of* Bombay.

3rd.—The objects for which the company is established are " the working of a patent method of founding and casting stereotype plates of which method P. Q. of Bombay is the sole patentee."

We, the several persons whose names are subscribed, are desirous of being formed into a company in pursuance of this memorandum of association, and we respectively agree to take the number of shares in the capital of the company set opposite our respective names.

Names, Addresses and Descriptions of Subscribers.	Number of shares taken by each Subscriber.
" 1. A. B. of	3
" 2. C. D. of	2
" 3. E. F. of	1
" 4 G. H. of	2
"5. I. J. of	2
" 6. K. L. of	1
"7. M. N. of	1
Total shares taken ...	12

Dated the day of . 19 .

Witness to the above signatures.

X. Y., of

Articles of Association to accompany the preceding Memorandum of Association.

1. The share capital of the company is twenty thousand rupees, divided into twenty shares of one thousand rupees each.

2. All the articles of Table A of the Indian Companies Act, 19*13*, shall be deemed to be incorporated with these articles, and to apply to the company.

Names, Addresses and Descriptions of Subscribers.

" 1. A. B. of , merchant.

" 2. C. D. of

" 3. E. F. of

"4. G. H. of

" 5. I. J. of

" 6. K. L. of

" 7. M. N. of

Dated the day of 19

Witness to the above signatures.

X. Y., of .

FORM E.

AS REQUIRED BY PART II OF THE ACT.

(See section 32.)

Summary of Share Capital and Shares of the Company, Limited, made up to the day of 19 (being the day of the first ordinary general meeting in 19).

Nominal share capital Rs. divided into* { shares of Rs. each. / shares of Rs. each.

Total number of shares taken up* to the day of 19 which number must agree with the total shown in the list as held by existing members.

Number of shares issued subject to payment wholly in cash.

Number of shares issued as fully paid up otherwise than in cash ... ...

Number of shares issued as partly paid up to the extent of per share otherwise than in cash... }

† There has been called up on each—of shares ... Rs.
There has been called up on each - of shares ... Rs.
There has been called up on each—of shares ... Rs.

‡ Total amount of calls received, including payments on application and allotment } Rs.

Total amount (if any) agreed to be considered as paid on shares which have been issued as fully paid up otherwise than in cash } Rs.

Total amount (if any) agreed to be considered as paid on shares which have been issued as partly paid up to the extent of per share } Rs.

Total amount of calls unpaid ... ... Rs.

Total amount (if any) of sums paid by way of commission in respect of shares or debentures or allowed by way of discount since date of last summary ... ... } Rs.

Total amount (if any) paid on §shares forfeited... ... ... } Rs.

Total amount of shares and stock for which share-warrants are outstanding ... } Rs.

Total amount of share-warrants issued and surrendered respectively since date of last summary ... ... } Rs.

Number of shares or amount of stock comprised in each share-warrant... ... } Rs.

Total amount of debt due from the company in respect of all mortgages and charges which are required to be registered with the registrar *under this Act* ... . } Rs.

*When there are shares of different kinds or amounts (*e.g.*, Preference and Ordinary or Rs. 200 or Rs. 100), state the numbers and nominal values separately.

†Where various amounts have been called or there are shares of different kinds, state them separately.

‡Include what has been received on forfeited as well as on existing shares.

§State the aggregate number of shares forefeited.

List of Persons holding shares in the Company limited, on the day of 19 , and of persons who have held shares herein at any time since the date of the last return, showing their names and addresses and an account of the shares so held.

Folio in register ledger containing particulars.	NAMES, ADDRESSES AND OCCUPATIONS.				ACCOUNT OF SHARES.					
	Name in full.	Father's name.	Address.	Occupation or caste.	* Number of Shares held by existing Members at Date of Return.	§ PARTICULARS OF SHARES TRANSFERRED SINCE THE DATE OF THE LAST RETURN BY PERSONS WHO ARE STILL MEMBERS.		§ PARTICULARS OF SHARES TRANSFERRED SINCE THE DATE OF THE LAST RETURN BY PERSONS WHO HAVE CEASED TO BE MEMBERS.		REMARKS.
						Number.†	Date of Registration of Transfer.	Number.‡	Date of Registration of Transfer.	

* State the aggregate number of shares forfeited (if any).

† The aggregate number of shares held, and not the distinctive numbers, must be stated, and the column must be added up throughout, so as to make one total to agree with that stated in the summary to have been taken up.

‡ When the shares are of different classes, these columns may be subdivided so that the number of each class held or transferred may be shown separately.

§ The date of registration of each transfer should be given as well as the number of shares transferred on each date. The particulars should be placed opposite the name of the transferor and not opposite that of the transferee, but the name of the transferee may be inserted in the Remarks column immediately opposite the particulars of each transfer.

Names and addresses of the persons who are the Directors of the , Limited, on the day of 19 .

Names.	Addresses.

Names and addresses of the persons who are the managers of the , Limited, on the day of 19 .

Names.	*Addresses.*

NOTE.—Banking companies must add a list of all their places of business.

I, do hereby certify that the above list and summary truly and correctly states the facts as they stood on day of 19 .

(Signature)______________

(State whether *director*, manager or secretary.)

FORM F.

(See section 133.)

…………………………………………………………LIMITED.

Balance-sheet as at……………………………………………19 .

CAPITAL AND LIABILITIES.	Rs.	As.	P.	Rs.	As.	P.
CAPITAL—						
Authorised Capital…shares of Rs. ……each.	..	...	...			
Issued Capital…shares of Rs……each.	...	...	..			
Subscribed Capital…shares of Rs.… each.	...	...	...			
Amount called up at Rs… ……per share.	...	...	...			
Less—Calls unpaid	...	...	...			
	...	...	...			
Add—Forfeited shares (amount paid up.)	...	...	...	..	...	...
RESERVE FUND OR DEVELOPMENT FUND.				...	..	...
ANY SINKING FUND				...	...	...
ANY OTHER FUND CREATED OUT OF NET PROFITS.				...	...	...
ANY PENSION OR INSURANCE FUND .				...	...	..
PROVISION FOR BAD AND DOUBTFUL DEBTS.				...	...	...
LOANS ON MORTGAGE OR MORTGAGE DEBENTURE BONDS.				...	...	..
LOANS OTHERWISE SECURED . . (Stating the nature of security)				...	...	...
INTEREST . . . . . . Accrued on Mortgages, Debentures or other Secured Loans.				...	..	..
UNCLAIMED DIVIDENDS				..	...	..
LIABILITIES				...	...	...
For Goods supplied . . .	...	...	...			
„ Expenses	...	...	...			
„ Acceptances . . .	...	...	...			
„ Other Finance . . .	...	..	..			
ADVANCE PAYMENTS AND UNEXPIRED DISCOUNTS. (For the portion for which value has still to be given, *e.g.*, *in the case of the following classes of Companies*—Newspaper, Fire Insurance, Theatre, Club, Banking Steamship Companies, &c.)				...	...	...
PROFIT AND LOSS				...	...	...
Balance as per previous Balance Sheet.	...	...	...			
Less—appropriation thereof .	...	.	...			
Balance brought forward . .	...	..	..			
Profit since last Balance Sheet .	...	...	..			
(*N.B.*—These details need not be given if the same be contained in a Profit and Loss account attached to the Balance Sheet.)						
				...	...	...
CONTINGENT LIABILITIES—						
Claims against the Company not acknowledged as debts.	...	...	...			
Moneys for which the Company is contingently liable.	...	...	...			
Arrears of Cumulative Preference Dividends.	..	...	...			

PROPERTY AND ASSETS.	Rs.	A.	P.	Rs.	As.	P.
FIXED CAPITAL EXPENDITURE . . (Distinguishing as far as possible between expenditure upon goodwill, land, buildings, leaseholds, railway sidings, plant, machinery, furniture, development of property, patents, trade marks and designs, interest paid out of Capital during construction, etc., and stating in every case the original cost and the total Depreciation written off under each head.)				...	...	...
PRELIMINARY EXPENSES . . .				...	...	...
COMMISSION OR BROKERAGE . .				...	...	...
(Commission or Brokerage paid for underwriting or placing shares or debentures until written off.)				...	...	...
				...	...	...
STORES AND SPARE GEAR . .				...	...	...
LOOSE TOOLS				.	...	...
LIVE STOCK				...	...	...
STOCK IN TRADE . . . . (Stating mode of valuation, *e.g.*, cost or market-value.)				..	...	...
BILLS OF EXCHANGE . . .				...	...	...
BOOK DEBTS				...	...	...
(Distinguishing in the case of a Bank between those considered good and in respect of which the Bank is fully secured and those considered good for which the Bank holds no security other than the debtor's personal security, and distinguishing in all cases between debts considered good and debts considered doubtful or bad. Debts due by Directors or other officers of the Company or any of them either severally or jointly with any other persons to be separately stated in all cases.)						
ADVANCES				...	...	...
(Recoverable in cash or in kind or for value to be received, *e.g.*, Rates, Taxes, Insurance, etc.)						
INVESTMENTS				...	...	...
(Nature of Investment and mode of valuation, *e.g.*, cost or market-value.)						
INTEREST ACCRUED ON INVESTMENT .				..	...	...
CASH AND OTHER BALANCES . .				..	...	
Amount in hand	...		...			
Balances with Agents and Bankers (in detail showing whether on Deposit or current account, etc.)	...		...			
Profit and Loss (giving, in the case of a debit balance, details as far as possible as in the case of a credit balance.)				...	..	...
				..	..	.

FORM G.

(See section 137.)

FORM OF STATEMENT TO BE PUBLISHED BY BANKING AND INSURANCE COMPANIES AND DEPOSIT, PROVIDENT, OR BENEFIT SOCIETIES.

* The share capital of the company is Rs. divided into shares of each

The number of shares issued is
Calls to the amount of Rs. per share have been made, under which the sum of Rs. has been received.

The liabilities of the company on the thirty-first day of December (or thirtieth of June) were :—

Debts owing to sundry persons by the company :

Under decree, Rs.

On mortgages or bonds, Rs.

On notes, bills or hundis, Rs.

On other contracts, Rs.

On estimated liabilities, Rs.

The assets of the company on that day were :

Government securities [*stating them*], Rs.

Bills of exchange, hundis and promissory notes, Rs.

Cash at the Bankers, Rs.

Other securities, Rs.

* If the company has no capital divided into shares, the portion of the statement relating to capital and share must be omitted.

THE FOURTH SCHEDULE.

(*See section 291.*)

ENACTMENTS REPEALED.

1	2	3	4
Year.	No.	Subject or short title.	Extent of repeal.
1882 ...	VI	The Indian Companies Act, 1882	So much as has not been repealed.
1887 ...	VI	The Indian Companies Act (1882) Amendment Act, 1887	The whole.
1891 ...	XII	The Amending Act, 1891	So much of the Second Schedule as relates to the Indian Companies Act, 1882.
1895 ...	XII	The Indian Companies (Memorandum of Association) Act, 1895.	The whole.
1899 ...	*IX*	*The Indian Arbitration Act, 1899*	*The second proviso to section 3 relating to the Indian Companies Act, 1882.*
1900 ...	IV	The Indian Companies (Branch Registers) Act, 1900 ...	The whole.
1910 .	IV	The Indian Companies (Amendment) Act, 1910 ...	The whole.

W. H. VINCENT,

Secretary to the Government of India.

SUPPLEMENT TO

The Gazette of India.

No. 10.} DELHI, SATURDAY, MARCH 8, 1913.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SPEECH OF THE HONOURABLE FINANCE MEMBER PRESENTING THE FINANCIAL STATEMENT FOR 1913-1914.

Speech of the Honourable Finance Member

INTRODUCING THE

FINANCIAL STATEMENT FOR 1913-14.

Introductory.

I rise to present the Financial Statement for 1913-14. For the information of those Members who are new to the Council, I may state briefly the procedure to be followed. To-day there will be no debate, but beginning with the 7th March dates will be allotted for the detailed examination of my proposals and the discussion of any Resolutions that may be moved regarding them. Subsequently I shall have to consider what modifications are necessary, either in the light of our discussions or of later information which may become available. The Budget in its final form will be presented on the 20th and the final debate will begin on 24th March.

2. This is the fifth occasion on which the duty has fallen on me of reviewing the finances of India, and it is my good fortune that for a third time I am in a position to bear witness to the material well-being of this country. A year ago I framed my estimates on the assumption of a year of normal seasons and trade, and promising as the outlook may be, that is, in my judgment, the most favourable assumption which in the circumstances of India can be made with prudence. In looking back now over a period, the happenings of which it was then my duty to forecast, I shall have to describe a large improvement on our original estimates. The year that is drawing to a close has proved to be one of prosperity and of plenty, the results of which have easily outrun anticipations consistent with the principle of caution which I have suggested as necessary in our financial prognostications. But there is a shadow in the financial sunshine. While contemplating the general prospects a year ago as excellent, I said the uncertainties of the opium revenue still hung over us. The difficulties which I had then in mind have since then become acute, and we are faced with a loss of revenue which affects materially our financial arrangements in the coming year.

3. I propose in the first place to sketch the main features, agricultural and commercial, of the current year. The year opened well, for the winter rains, beginning in January, had been normal and timely, and the only thorn on the harvest rose was the distress in Kathiawar and some parts of Bombay, where famine, due to insufficient rainfall in the preceding year, had been declared. In the hot weather the auguries were unfavourable. A series of disturbances of the cold weather type continued to pass into India, delaying the establishment of the usual hot weather conditions, and in May there was an almost complete absence on the west coast of the irruptions of ocean winds which herald the advance of the monsoon. Thus the rains were late in beginning and were not established fully in the interior until the 10th of July. Their duration also was unusually short. In September they were very fitful, and they retreated from Northern and Central India a fortnight before the usual date. Stated in this way the history of the most important months in the year from the agricultural point of view may seem disappointing. For four weeks however from the time when it spread over Northern India the monsoon continued in abnormal vigour and yielded abundant rain. A beneficial break of ten days followed, and in the end of August and beginning of September the rain bearing currents again spread over India. For India as a whole the rainfall was little below normal, and, what is of more importance it was well distributed, no tract showing a very large deficiency. It is true that in Bengal and the eastern districts of the United Provinces, the early close of the rains was the cause of no little damage, specially to the rice crop and in portions of the Bombay Deccan the want of rain was severely felt. But there is never a monsoon that can be said without reservation to satisfy our ideals. At the end of November a rain bearing depression, which may justly be termed providential, traversed precisely those parts of the country where rain was needed. In the Bombay Presidency famine relief continued till October, and in three districts small numbers of people are still in receipt of gratuitous relief. In the United Provinces scarcity has been experienced in Mirzapur and a part of the Domains of the Maharaja of Benares, but with small exceptions the retrospect agriculturally is satisfactory. For the winter season we may

now anticipate an auspicious close. December, January and two weeks in February went by with scarcely a cloud, and we were beginning to despond when the atmospheric conditions changed and the rain was sent to us, welcome all the more because it had been so long delayed.

4. From the cause, in the seasons, we may turn to the effect in the harvests. The wheat crop of 1911 constituted a record which it would be difficult to equal; but the crop of 1912, if inferior to its predecessor, was in respect both of area and outturn very greatly better than the normal; in the United Provinces, one of the two chief wheat-producing provinces, the outturn indeed exceeded even the harvest of 1911. Rice had also been good; whilst of the other export staples, cotton had on the whole a favourable season except in parts of the Bombay Presidency and Hyderabad, and its total outturn was estimated at no less than 40 per cent. better than in the preceding year. The area under sugarcane has increased and the outturn is expected to be good; whilst jute has also shown considerable improvement. This year's rice crop has suffered to some extent in parts of Bengal and the United Provinces, but elsewhere the season has been not unfavourable and the outturn, though not up to that of 1911-12, should be considerably above the normal average of preceding years.

5. From this review of the agricultural reports I proceed to consider in the trade returns a more definite and statistical test of the year's prosperity. The results are striking. The value of our exports, I said last year, had been the highest on record, but the merchandise we have sent abroad between April and December 1912 exceeded in value by 17½ crores the corresponding exports of 1911. There was a considerable falling off in the case of linseed and raw cotton, but a great trade was done in grain, wheat, rice and barley; the exports of jute increased by 3 crores, and of hides and skins by 1½ crores Nor was the improvement only in raw material; there was a very substantial advance in jute fabrics, in cotton twist and yarn and in tea. How the balance of trade was adjusted I shall show later on. At present I am concerned with merchandise, and under this head I note that our imports also in nine months have exceeded those of the previous year by 14¾ crores. In 1911-12 imports were active in April and May and then eased off in the ensuing four months, as if waiting, I said, upon the monsoon. In 1912-13 the same general tendency is observable; but the activity of April and May was greater and the comparative slackness in the following months less marked than in the preceding year. In the commodities for which we indented on other countries in exchange for our exports, half the increase roughly consisted of textile materials and fabrics generally, and piece-goods in particular; but there have been large increases also of sugar, hardware, machinery, iron and steel and railway plant. Combining both the inward and outward currents of trade, the value of our total seaborne commerce in merchandise during the first nine months of the year amounted to some 296 crores as against 264 crores in the preceding record year. The range of prices has doubtless been high, but I do not know that it is higher than in the preceding year, or consequently that the comparison I have drawn is misleading as an indication of the volume of trade. We know at any rate that railway traffic has been extremely active and on every side there are plain indications of a continuance of the progress and prosperity of the country.

Revised Estimate of 1912-13.

6. The effect of the conditions I have outlined is written large across our figures. The Budget for the current year was prepared for a revenue, Imperial and Provincial together, of £79¼ millions; according to the latest revision of the estimate we now anticipate that we shall receive £87 millions, an improvement of £7⅝ millions, of which £5 millions will be secured from Opium and Railways The aggregate expenditure we think will exceed by only £171,000 that provided in the Budget. Of the net improvement, as will appear even from the figure I have just given for Opium and Railways, the great bulk has accrued in the Imperial account. Out of our revenues however we have distributed large grants to Provinces. After allowing for these grants, the surplus we retain is £3,362,000 as against a surplus anticipated in the Budget of £1,478,000.

Opium Revenue.

7. The position in regard to opium is as follows. The trade with China in Indian opium is governed by the agreement of 8th May 1911, the object of which was to assist the suppression of opium smoking in China by cutting off gradually the Indian supply. The trade, it was contemplated, would cease in 1917; but provision was made for its earlier termination on proof of the extinction of production in China

of the indigenous drug. The taxation of foreign and native opium was to be equalised. All restrictions on the wholesale trade in our opium were to be withdrawn, but the stipulations of the Treaty were not to derogate from the force of any ordinances then existing, or which the Chinese Government might in future pass to regulate the retail trade or suppress opium smoking. The Manchu Government gave convincing proof of its sincerity and of its ability to enforce anti-opium measures, and several of the Chinese Provinces were under the terms of the Treaty closed to Indian opium. With the revolution there was undoubtedly a recrudescence of poppy cultivation and an unwarranted interference with the trade in Indian opium. Presently however the central Government asserted itself. Not only were Presidential decrees issued enacting the severest penalties against opium cultivation, but it was ordained that opium smoking was to cease entirely by a given date. The campaign against cultivation had extended to a campaign against consumption.

8. The policy of the Government of India has throughout been correct and simple. We had in our agreement with China a programme of sales from year to year and we have adhered to it. Yet we have had strong inducements to vary our course. The operations of the Chinese authorities would frequently have justified us in denouncing the Treaty or declining to make the further reductions of sales for which the Treaty provided. We were sincerely anxious however to help China towards a great reform. We have not insisted on the letter of the law. None the less we have steadily resisted pressure which from time to time has been brought to bear on us to effect reductions in our sale programme which would have been arbitrary and premature. Applications for the suspension of sales are no new feature in the opium trade. We were familiar with them before any restrictions were placed on exports to China, and their object was obviously to confer the advantages of a strict monopoly on those who happened at the time to be in the possession of opium. This we have properly and consistently refused to do. The action of the Republican Government in China, however, created an entirely new situation. It stopped the outlet for Indian opium. As soon as the situation declared itself, I went to Bombay and met the opium merchants, whose frank and forcible presentation of their case I wish to acknowledge. I made myself thoroughly acquainted with the whole outlook. The representations of the merchants were confirmed by the course which events had taken. In Shanghai and Hongkong which are the markets of our opium in China, trade was reported to be at a standstill. There were no sales or deliveries, and in India at the December auction the price of Malwa opium had dropped to Rs. 722 a chest as against Rs. 1,666 obtained in November and Rs. 2,443 in August.

9. The situation was radically different from any with which we had as yet been called on to deal, and the Government of India took prompt action. With the sanction of the Secretary of State we did four things. The sales of opium for China could not be stopped immediately, as a variation in the programme of the year cannot be made without three months' notice, but we suspended sales from the earliest date which this condition allows. Meanwhile we imposed an upset price which practically resulted in an immediate suspension of such sales. We reduced the quantity of opium to be sold in 1913 for export to non-China markets with the desire to reduce smuggling into China. And lastly, though we had no obligation in the matter, we agreed to buy from the Malwa States the amount of opium by which their exports to China in 1913 may in consequence of this decision fall short of the number of chests which had been assigned to them in our programme.

10. So much for the past. The Government of India clearly have had to deal with a situation created for them and for which they were not responsible. All that it was in their power to do has been done by them. For the future neither I nor anyone else can prophesy, but we cannot conceal from ourselves that China has set herself a task which experience proves to be one of the greatest difficulty—the enforcement of a morality possibly too advanced for popular acceptance. We have dealt generously with China and we have a claim on her for fair treatment. Her reputation for probity stands high among the nations. The Chinaman's word, it is said, is his bond. The new Republican Government, which has yet to establish its position in its own country and in the world at large, will doubtless be jealous in a peculiar degree of its honour and will be actuated by the same spirit of equity and fair dealing which has characterised the policy of the Government of India.

11. In the current year the effect of these events on our revenues has been comparatively small. In the case of Malwa opium I may explain that our receipts consist

of a share, first of a fixed pass duty, and secondly of the amounts bid at the auctions for the right of export. For the payment of these bids the merchants are allowed three months' grace, so that the proceeds of sale subsequent to December would in any case have been credited in the coming financial year. As far as the current year is concerned, the revenue from sales of certified opium in January-March would not have exceeded £400,000. On the other hand, as I have said, in earlier months prices were exceedingly high, and the results for the year as a whole are accordingly much above the Budget estimate. The improvement in fact under Bengal opium has been £1,198,000 and under Malwa opium £224,000. This portion of our revenues we propose to treat exactly as in previous years. To enable us to deal systematically with our opium windfalls we fixed in advance some time ago a series of standard figures to represent year by year the revenue which we might expect from our diminishing trade under normal conditions; so much was to be treated as current revenue, while the surplus revenue received, if any, was to be specially treated. For the current year the standard figure is £3,600,000. Our actual revenue is likely to be £5,063,000, so that there is an excess of £1,463,000. Of this sum two-thirds will be retained in our surplus for the discharge of temporary sterling debt. The discharge of India Bills, of which £4½ millions were still outstanding at the time of the last Financial Statement, has been completed; but we have to pay off next year £1¼ millions railway debentures and meet an instalment of £500,000 for the discharge of short-term bonds. The remaining third, which amounts to about £460,000, we propose to distribute in grants for hostels and universities.

Ordinary Revenue.

12. Having reviewed the opium position, I pass to a consideration of our ordinary revenue. Excluding opium, the improvement shown on a comparison with the Budget is £6,191,000, the great bulk of which has been contributed by the railways. In making my estimate under this head, I was cautious and it would ill-befit, in my judgment, a Finance Minister in this country to be otherwise; but I think the most irresponsible critic would have hesitated to predict that the development of traffic would prove so enormous as to constitute a crisis in railway management. The gross earnings have been almost £4½ millions above the estimate. The net improvement is less, because, we have had, of course, to distribute more in the shape of surplus profits paid to companies, and because working expenses have naturally increased. Against the £4½ millions growth in earnings however the increase in working expenses has not been more than £600,000. The percentage of working expenses has been brought down to 49·3, which is a lower figure than has been shown for the last five years. The net receipts are £3⅝ millions better than the Budget. Apart from railways therefore, I have to account for an improvement of £2½ millions. Over a million of this improvement has been secured under the purely Imperial heads of Customs, Mint, Post Office and Telegraph, and Exchange. Under Customs, I find that out of a total increase of £586,000, £353,000 are accounted for under cotton manufactures, manufactured articles and export duties; the first two heads showing the influence of a prosperous year, while under the third the rise in revenue was due to a large demand for rice from other countries, which led to exports not only from Burma but from Bengal. Silver, the imports of which were heavy throughout the year, brought us about £160,000 more than we had anticipated and the revenue derived from sugar was also high. Of a large increase of £326,000 under Mint, the greater part is due to the resumption of rupee coinage, which could not be allowed for in the Budget. Before the profits on coinage are transferred to the Gold Standard Reserve, a charge is made for manufacture, which is credited to the Mint, and the sum thus shown in the current year is £214,000. Finally, so far as these Imperial heads are concerned, the Post Office and Telegraph Department has given us £118,000 more than our forecast, as the result no doubt of active trade and general prosperity, and the same general conditions have credited us with £109,000 under the head of Exchange. Under the shared heads of Stamps and Excise, we have divided with the Provinces an increased revenue of nearly £450,000 and Irrigation receipts also have been better in the aggregate by £142,000.

13. The description I have given of the improvement in our revenues will have impressed on the Council the fact that much the greater portion of it has accrued in the Imperial account. We do not propose however to retain all that has come to us; we intend to make the provinces partners in our good fortune. The distribution of

my surplus has given me much anxious thought. I have a large sum of money to dispose of; we are unlikely to have again, for some time, a margin anything like so large as in the present year, and it is all the more necessary to be careful in the distribution of what is in our hands. I state the principle of our decisions very briefly. There are certain relatively small requirements which we intend to meet; but the bulk of the money will go in grants to secure a steady progress in education and sanitation, an object which has the support of both official and non-official opinion. We propose to make the following distribution of funds:—

2½ crores for non-recurring expenditure on education.
1½ crores for urban sanitation.
30 lakhs to Burma for communications.
20 lakhs to Assam for development.
1 crore in aid of general provincial resources.

The last mentioned grant will be distributed at the rate of 12 lakhs to each of the larger Provinces, and 8 lakhs each for the smaller Administrations, and will not be earmarked for any one purpose. It will be devoted to such schemes as each Local Government may deem to be most necessary in view of varying and special requirements. Our ability to make these grants secures important advantages. From the Imperial point of view, they are an anticipation of future liabilities. We have those demands; we might in ordinary course meet them over a more extended period; but we may well doubt whether in the next few years we shall have funds available for distribution, and we take the opportunity, which fortunately presents itself, of paying our contribution in advance. From the point of view of the Provinces, there is a great gain in stability; they are secured in the prosecution of improvements of the most important kind against the fluctuations of Imperial finance. They are, we are assured, ready for the distribution. The great attention which has been paid in recent years to the needs of sanitation and education has led to a systematic review of requirements and preparation of projects generally. So long as there is uncertainty as to the amount that will be available from year to year, progress must be fitful and uneconomical. But now, when they find themselves secured in the possession of substantial sums, the Provinces will be able to make out and adhere to well-considered programmes of development and the systematic application of funds which will thus be possible will certainly make for economy and efficiency.

Expenditure.

14. About the expenditure of the current year I have little to say. I have already mentioned that in the aggregate it is £171,000 more than in the Budget. Provinces have spent £171,000 less than they anticipated, but there is an increase of £342,000 in Imperial charges. The Provincial decrease is accounted for by the inability of Local Governments to spend the full amounts provided. In the Imperial section the important variations are increases of £398,000 under Civil Works and £570,000 under Military services. The rise in Civil Works charges is accounted for by the debit, to the revenue head, of the construction of temporary accommodation for the Government of India at Delhi. In the Military estimates, the additions have been of an obligatory nature; for instance, the increased outlay on food supplies caused by higher prices, the cost of surveys on the North-East Frontier, larger expenditure on the arms traffic operations in the Persian Gulf, and similar items. On the other hand the special allotment made for protective irrigation works outside the Famine Insurance Grant has not been used and there is a large decrease of £480,000 shown under the Education head. This decrease however is nominal. In the Budget a reserve of £528,000 was entered under this head for subsequent distribution. As the distribution has proceeded, grants have been made by assignments diminishing Imperial revenues, and Imperial expenditure has been correspondingly reduced.

Delhi Expenditure.

15. I have completed my review of the current year and proceed to an explanation of the Budget for the ensuing year; but before I do so, there is one subject on which I wish to say a few words, and that is Delhi expenditure. In the discussion which took place in the Council last year, I gave an undertaking that this expenditure would be separately and carefully accounted for, and I own to a feeling of surprise and some indignation that suggestions should subsequently have been made, and they have been made, that the Government of India would countenance a

departure from the pledge then given. It is evident that all expenditure of whatever kind connected with the transfer of the Imperial capital to Delhi, could not conveniently or properly be brought under a single head in our accounts. There is, for instance, the administrative expenditure of the new Imperial Province which must be accounted for in appropriate sections as on account of police, law and justice, and so on. Again we have to build a new cantonment, the cost of which can with propriety be shown only in the Military Estimates. Similarly if a diversion of a railway line is found necessary, it must be charged to Railways. The cost of our temporary buildings further, as I have already mentioned, we have charged, under the advice of the Comptroller General, to the revenue expenditure head, Civil Works, and not to the new head of capital expenditure which we have opened for the new Imperial City. I make this explanation because I am anxious that there should be no possibility of misconception on the subject, and I would add that, while the expenditure has of necessity been entered under more than one head in the accounts, care has been taken to make it readily available by prescribing that in each case it should be kept apart under a sub-head of its own. I have arranged further, for the convenience of Hon'ble Members, that all the relevant items of expenditure should be brought together in a comprehensive *pro formâ* account, and this arrangement will be continued year by year so long as it may be necessary. The form of this account and details regarding it will be found in the memorandum by the Financial Secretary, and I need only mention that the cost of temporary Delhi in the current year will probably be just under 50 lakhs. The discussion of the numerous questions of the first importance involved in the inception of a task of such magnitude has delayed the beginning of the permanent city, and the amount charged to the capital head in the current year is only £155,000, which represents for the most part the cost of land acquisition. We shall soon be in a position however to proceed with the work energetically, and Honourable Members will find that a provision of 2 crores has been made in the capital account for this purpose in the ensuing year.

Budget Estimate for 1913-14.

16. I now come to a new page in our financial history and open the Budget for the year 1913-14. It will be clear that in one matter of grave importance our position has been weakened since I had to undertake the same task a year ago. I referred on that occasion to the uncertainties of our opium revenue; but now we are face to face with a calculation of actual loss. As regards our other sources of revenue, I do not propose to depart from the principle, which I consider to be the right one, of cautious estimating. Indeed it might be said that with every year of prosperity the probability of an approaching reversal of fortune, of unfavourable seasons and trade depression, increases, and that the need for caution is greater therefore now than on previous occasions when I have laid my Budget before the Council. At the same time I have no intention whatever of letting my estimates be influenced by vague forebodings. I hold to what I said two years ago, namely, that in Indian budgeting the only reasonable rule of conduct is to assume that a period of prosperity, once it is established, will continue until we have some clear warning of impending change. At present, apart from opium, our prospects are bright, and in making my estimates I have given full weight to this consideration. Proceeding with these principles in my mind, the calculations I have made give for next year a probable revenue in the aggregate, Imperial and Provincial, of £82,322,000. The aggregate expenditure for which provision is made is £83,850,000. There is thus a difference of £1,528,000, which is distributed in this manner; there will according to our anticipations be an Imperial surplus of £1,311,000, but a deficit of £2,839,000 in Provincial Budgets.

Revenue.

17. I proceed to state the salient facts and figures which lead up to these general results, and in the forefront must be put our opium revenue. Circumstanced as we are to-day, it would be out of the question to build on any anticipations of revenue from certified opium in the coming year. I will not despair of a revival in the opium trade which would restore to us in whole or in part the loss which at present faces us; but it would be wrong, as matters stand, to take into account and make available for expenditure any revenue the receipt of which is so problematical. Further the sales of uncertified opium in the present calendar year have been reduced from 13,200 to 9,000 chests. Accordingly all that I can budget for under the opium head is the value of 9,000 chests of uncertified opium at the moderate price of

Rs. 1,800 per chest or £1,080,000 *plus* £365,000 for excise and miscellaneous receipts, or a total of £1,445,000. The decrease, as compared with the probable receipts of the present year, is no less than £3,618,000.

18. In the next place, as one of the dominant factors in our Imperial finance, I turn to railways. We are increasing the working expenses next year by £½ million in view of a larger Railway programme, which involves some addition to revenue as well as to capital expenditure, but against this increase on the expenditure side has to be set a decrease of a quarter of a million under payments of surplus profits, which is the result chiefly of the adoption of the financial in place of the calendar year for the distribution. As regards Railway revenue, my estimate is possibly optimistic; it is that the gross receipts in 1913-14 will be £36,754,000 as against the £37,067,000 which we hope to obtain in the current year. In arriving at this estimate I have attempted to hold the balance even between two sets of considerations. No doubt if the present wave of prosperity lifts us a little higher, my estimate will be exceeded. On the other hand the net railway revenue of the current year, according to our estimates, will be £2⅓ millions above the revenue of 1911-12; there was an improvement of £2 millions in 1911-12, as compared with 1910-11 and the figure of 1910-11 was nearly £1½ millions higher than the figure of 1909-10. We may well ask whether the curve is going any higher. When a time of depression comes, there will be a very different tale to tell. In 1907-08 there was a drop of about £½ million, in 1908-09 a drop of £2½ millions. It is easy to be wise after the event, and should fortune once more favour us you may say I was unduly cautious. But I claim to be judged by present prospects, and on the facts I have put before you I am of opinion that no prudent minister would frame an estimate higher than that which I have indicated.

19. An item which requires special mention is the abolition of the appropriations at present made from the land cess in certain provinces. The matter is one which I shall have to explain in some detail, but for the moment, dealing with the revenue account I note that the effect will be that the receipts in 1913-14 under provincial rates and contributions from district boards will be £557,000 less than in the current year.

20. Apart from Opium and Railways, and the appropriations just mentioned, the improvement in revenue which I anticipate is £105,000. The amount would be larger, but for certain reductions which are forced upon me. I cannot arrange for our capital expenditure without a large reduction of our balances, and the estimate of interest receipts in consequence is diminished by £177,000. Again the Mint receipts go down in my forecast by £291,000 because I cannot repeat the item which appears in the accounts of the current year for seigniorage on coinage of rupees. Under Customs also I am bound to take into consideration the rise in the price of silver as likely to affect imports, and, guided by the experience of years when the price was equally high, I must reduce the estimate of receipts from the duty on silver by £160,000. The exports of rice further in the current year have been very large, and a normal estimate for 1913-14 gives a decrease of £102,000 under export duties. Under other heads however I have raised the estimate of customs receipts by £140,000, which is as much as the advance in revenue in the last two years will justify. In other departments also, I take recent experience as my guide, and I advance the revenue from Post Office and Telegraph by £151,000, from Excise by £243,000 and from Stamps by £136,000. Land Revenue also is likely to give about £155,000 more in the aggregate, in consequence chiefly of better collections in Bombay. The result of these and other less important variations is an improvement of £248,000 in the Provincial account and a deterioration of £143,000 in the Imperial account. But we propose from Imperial revenues to make grants, which I shall presently describe, to Provinces amounting to £1,198,000. This compares with non-recurring grants we are making this year of £4,545,000. Thus to sum up, the Imperial revenue account will be £3,618,000 worse under Opium; £594,000 worse under Railways; and £143,000 worse under other heads; while alienations of revenue will be £3,347,000 less. On the whole there is a deterioration of about one million.

Expenditure.

21. The aggregate expenditure I advance from £79,604,000 in 1912-13 to £83,850,000 in 1913-14. The provinces anticipate that they will spend £3,203,000 more than in the current year, the great bulk of the increase being accounted for under education, sanitation and public works. In the Imperial section there appears an

increase of £1,043,000. More than half of this increase is accounted for by the expenditure of £560,000 which we propose to incur for the purchase of Malwa opium. Under Civil Departments we have added £132,000 for so much of the grants which we are making for education and other beneficial objects as we need for Imperial outlay in minor administrations or as a reserve for subsequent distribution. A sum of £109,000 has been allotted for Protective Irrigation works outside the Famine Insurance grant. There is an increased provision of £131,000 under Post Office and Telegraph which is due for the most part to the requirements of wireless stations. The administration of the Province of Delhi will, we think, involve an increased expenditure of £60,000. In view of various urgent projects we have agreed to raise the grant for Imperial Civil works by £189,000, but there is a decrease of £300,000 under temporary buildings for Delhi.

Grants to Provinces.

22. The grants for education, relief of cess and other beneficial services, which I have mentioned, are not the least interesting feature in the Budget. When presenting the Financial Statement last year, I said that as in view of expenditure on the new capital at Delhi we should now have three sections in our annual capital programme instead of two, we might reasonably enlarge the conventional figure of a crore which we have generally endeavoured to secure as our revenue surplus. In spite of the loss of opium revenue I find myself in a position to follow this policy, and I have framed my Budget on the basis of a 2 crore Imperial surplus. In spite of the loss of opium revenue, I find it is possible not only to avoid the imposition of new taxation, not only to maintain the present standard of expenditure but to provide a substantial contribution to meet the ever-growing needs of the country. Those needs are multifarious; some are conspicuous and urgent. Education and Sanitation are twins of a phenomenal development. There is agriculture. There is the question of medical attendance and relief. Last but not least, unless we ignore the political organization of the country, there is the development of local self-government. For these interests, we have made due provision. We allot 1 crore for recurring expenditure on education and sanitation, distributing 85 lakhs to the major provinces, assigning 7 lakhs as Imperial expenditure and retaining a reserve of 8 lakhs. We add 10 lakhs to the provision for agricultural expenditure; we allot 10 lakhs for medical relief,—15⅓ out of these 20 lakhs being distributed among the major provinces. These grants require no explanation and I would only say that the recurring grant for education supplements and adds to the value of the large non-recurring grant for the same purpose which we are giving in the current year.

23. Finally we propose to make assignments to Local Governments to enable them to forego the amounts which at present are appropriated for Provincial use from the cess on land. This matter requires explanation. The cess I have mentioned is levied in all Provinces generally at the rate of 5 or 6¼ per cent. on annual value. In Bombay, Madras and the Central Provinces the entire proceeds go to Local Boards. In Bengal and Bihar, however, a one-anna cess is divided into two half-anna portions and while one of these, the "road cess," goes to District Boards the other, the "public works cess" is credited to Government. In the Punjab and the North-West Frontier Province, District Boards have to make a contribution of nearly 20 per cent. of the land cess to Provincial revenues for "General services." In the United Provinces also there are large appropriations though they have a different form in the two portions of the Province. In Agra there is a land cess of 5 per cent. of which about a third is taken by the Local Government to cover the cost of rural police; in Oudh the general cess which goes to District Boards is at the rate of 2½ per cent. only of the annual value while a rate of 3 per cent. is levied separately on account of the cost of village police. The Council will remember that last year a resolution was moved by the Hon'ble Mr. Gokhale recommending the appointment of a Committee to enquire into the resources of local bodies. I had to oppose that resolution because the appointment of a Committee did not appear to be necessary or desirable; but I made it plain that the object of the resolution was one with which Government were in accord. The development and encouragement of Local Self-Government is indeed an object as to the desirability of which all are agreed, and it is with this object in view that we desire to increase their resources by abolishing the appropriations which I have mentioned. The consequence however of this abolition will be a loss to Provincial revenues which Local Governments cannot themselves sustain, and I therefore will make them assignments. The manner in which we proceed is as follows. The Local Governments while they take with the one hand appropriations

from Local Boards as I have described, with the other hand give them certain subventions. Certain of these subventions, such as those made out of the Imperial grant for primary education will continue to be made to the Boards; others of a general nature which are at present required to provide a sufficient income for certain Boards will be resumed. In Oudh a special adjustment will be necessary; the 3 per cent. village police cess will be abolished and a general cess of 5 per cent. imposed at the same rate as in Agra. Allowing for this modification the net loss to Provinces and consequently the amount we have to make good to them will be in Bengal 25 lakhs, in Bihar 23 lakhs, in the United Provinces 29½ lakhs and in the Punjab 2 lakhs, a total of nearly 79½ lakhs or £530,000. In deciding on the measure which I have now detailed to the Council we have, I consider, given a very substantial proof of our interest in local self-government. Last year in the debate on the resources of local bodies I mentioned the surprising way in which Mr. Gokhale plants seeds of policy which come to quick maturity, and I likened those to the mango seeds of the Indian juggler which covered for a little time from view astonish us presently with the appearance of trees bearing not only leaves, not only buds and flowers, but a goodly crop of wholesome fruit. If I may vary the figure, I should say that the Government of India have their orchards to the cultivation of which they give their best endeavours. Like all gardens these have their disappointments, their inexplicable failures; but none the less some of the crops are good. The present is a goodly basket, as an Indian gentleman might say "from our own garden;" and it contains something more substantial than a Committee.

Military Services.

24. The expenditure for five years is shown in the following table:—

	Gross.					Net.
	Army.	Marine.	Military Works.	Special Defences.	Total.	All Military heads.
	£	£	£	£	£	£
1909-10 . . .	18,901,181	461,157	858,342	28,604	20,249,284	19,112,323
1910-11 . . .	19,131,780	445,867	900,437	7,987	20,486,071	19,265,042
1911-12 . . .	19,536,546	450,728	909,657	4,706	20,901,637	19,558,580
1912-13 (Budget) . .	19,084,700	447,100	860,500	20,200	20,412,500	19,094,500
1912-13 (Revised) . .	19,608,700	476,800	880,600	15,900	20,982,000	19,635,400
1913-14 (Budget) . .	19,555,900	478,300	949,100	24,500	21,007,800	19,646,800

25. As stated last year, the Military expenditure of 1912-13 as originally estimated was fixed at a figure below that of any year since 1903-04. After the estimates were closed it became essential to place an order in England for a large number of rifles which has led to an additional payment of £155,000 during the current year. The National Insurance Act involved a payment not in the estimate of about £15,000 on account of the British soldiers serving in India. The demand for working parties of troops in connection with the survey operations in progress on the North-East Frontier entailed unforeseen expenditure amounting to £54,000. The Arms Traffic operations proved more costly by £15,000 than was expected. The prices of food and forage have risen, in spite of the favourable harvests of the year, and account for an increase of roundly £174,000. In view of the favourable financial conditions of the year, additional funds to the extent of about £127,000 were also given to place the army transport on a more satisfactory footing; to allow of the commencement of a reserve of fodder; and for advancing works in progress and for the purchase of stores. The aggregate excess expected is £540,900, the bulk of which has arisen from unforeseen demands and the rise in rates of food and forage.

26. In the coming year there will again be a heavy bill for special services. Provision is made for the continuance of the Arms Traffic operations at a cost of £166,700. The winding up charges connected with the working parties employed

on the North-East Frontier are expected to amount to £33,300. On the other hand, the expected retention of Indian troops in China and Persia will continue to effect a saving.

27. Apart from all this, it has been necessary, in framing the military estimates of 1913-14, to take into account the fact that the temporary economies in ordinary expenditure amounting to £101,000, effected in the current year, cannot be repeated next year; and that the National Insurance Act introduces a new annual charge of £21,500. A larger provision of £186,600 for ordinary Home stores has been found necessary, owing to surplus stocks having been largely worked off, higher prices ruling for metals, and to the advance purchases of such stores in 1911-12 not being repeated in the current year.

28. The Schedule grant for 1913-14, amounting to £737,700, shows an increase of £217,600 as compared with the figure adopted in the current year, but it includes £119,000 to meet the final payments on account of the extra rifles which had to be ordered this year, and £106,700 for the acquisition of land and the commencement of building operations in connection with the new military cantonment at Delhi. The balance of the grant will be applied mainly to meeting the primary requirements of the army in the matter of guns, bayonets, swords and accoutrements, and to the continuance of building works in progress, notably in the direction of improving the accommodation of Indian troops. Provision is made on a modest scale for the inception of military aviation in India.

29. In respect of the permanent economies mentioned last year, a further saving has been effected by the disbandment of the Deoli and Erinpura cavalry squadrons. The question of army expenditure generally has been under the consideration of the Army in India Committee, presided over by Field-Marshal Lord Nicholson. Their report, which is expected shortly, will deal with the possibility of effecting further economies in military expenditure. The report of the Committee which examined the question of marine expenditure is still under consideration. The final result is an increase of the net military budget by £552,300 as compared with the current year's budget.

Railways.

30. I have already given in the revenue account some of the more important Railway figures. The results of the present year are remarkable. In 1912-13 we expect the return on the capital at charge to be 5·89 per cent. against 4·48 which was the percentage in 1909-10. If we take the railway revenue account as a whole and set the interest charges, the annuities, sinking fund payments and minor debits, such as cost of land and surveys, against the net earnings, we show a surplus of £5,616,000, the highest in the history of our Indian railways.

31. What I am now especially concerned with is the railway capital account, and I give therefore the figures of railway capital expenditure during the last five years and compare them with the estimate for next year:—

	1908-09	1909-10.	1910-11.	1911-12.	1912-13, Revised.	1913-14, Budget.
	£	£	£	£	£	£
Open lines including rolling stock . . .	8,532,741	6,532,441*	5,002,843	5,058,390	7,362,800	10,124,600
Lines under construction—						
(a) Started in previous years . .	1,366,200	1,482,962	2,055,264	2,403,853	2,781,400	1,875,400
(b) Started in current year . .	146,130	369,291	387,821	452,150	69,900	...
	10,045,071	8,384,694	7,445,928	7,914,393	10,214,100	12,000,000

32. The figures to which I invite special attention are these. The expenditure on capital account in the three years 1909-10 to 1911-12 averaged rather less than £8 millions. In the current year we budgeted originally for a railway programme of £9 millions. In the course of the year however we were able to increase the

provision to £10½ millions out of an increase in our balances and other improvements. For the coming year I propose to draw somewhat heavily on our ample balances and am in consequence able to advance the railway programme for 1913-14 to £12 millions.

33. This proves, I think, that I am not unsympathetic on the question of railways. I recognise fully their immense significance as an instrument of general progress, their necessity for the development of trade, their growing and indeed momentous importance to the finances of India; but in this, my last Financial Statement, I cannot refrain from a word of warning. In spite of the reckless utterances of obviously interested critics, I continue to deprecate any departure from a policy of the utmost caution in the matter of Railway Finance. It may be that in the future it will be possible to give more scope to private enterprise and increase through its agency the funds available for railway construction, but for the present I have to regard railways as a strictly business proposition. Our responsibility is all the greater now that they have attained a position of supreme importance in our financial system. It is said that the remunerative character of our railways is beyond question, that our railways are the milch cow of the Government of India, and that I am ungrateful. But what is the position? We are paying in the London market very nearly 4 per cent. for what we borrow. I bear in mind that in the current year the railways have paid us 5·89 per cent. But last year the return was 4·99 per cent., in 1910-11 it was 4·66 per cent., in 1909-10 it was 4·48 per cent.; even in good years in the present state of the money market the margin is a narrow one. Let me remind you that so recently as in 1908-09 our railway system was worked at a net loss to the State. I said at that time that we must never allow our railways to become again, even temporarily, a net burden on the general taxpayer. I repeat that assertion. As matters stand we have in our railways a splendid asset. Let us safeguard that asset. Any admission of doubtful schemes, or failure to count in each case the full cost, any disregard of financial considerations will surely lead to deterioration of a most serious character.

34. I urge that nothing be agreed to in the future which may weaken a position which is essential to the financial prosperity of India and to all the interests which that prosperity serves.

Irrigation.

35. The financial position of our great irrigation undertakings may be gathered at a glance from this table which I present and which brings up to date the information given in previous Financial Statements.

Particulars.	1909-10.	1910-11.	1911-12.	1912-13 (Revised).	1913-14 (Budget).
Productive Works.	£	£	£	£	£
Capital outlay to end of the year	29,145,119	30,355,971	31,929,338	33,439,738	34,918,738
Direct Receipts	2,249,011	2,236,989	2,319,176	2,541,200	2,542,600
Land Revenue due to Irrigation	1,111,158	1,170,065	1,343,135	1,495,200	1,518,800
TOTAL RECEIPTS	3,360,169	3,407,054	3,662,311	4,036,400	4,061,400
Working Expenses	1,065,481	1,080,404	1,103,180	1,090,700	1,108,400
Interest on debt	960,829	1,004,680	1,059,649	1,152,400	1,207,000
TOTAL WORKING EXPENSES	2,026,310	2,085,084	2,162,829	2,243,100	2,315,400
NET PROFIT	1,333,859	1,321,970	1,499,482	1,793,300	1,746,000

Irrigation—*contd.*

Particulars.	1909-10.	1910-11.	1911-12.	1912-13 (Revised).	1913-14 (Budget).
	£	£	£	£	£
Protective Works.					
Capital outlay to end of year	3,112,121	3,444,204	3,803,846	4,207,046	4,778,046
Direct Receipts	58,066	51,061	62,356	64,500	76,900
Land Revenue due to Irrigation	6,230	7,940	8,330	10,800	10,900
TOTAL RECEIPTS	64,296	59,001	70,686	75,300	87,800
Working Expenses	28,730	29,217	41,923	51,600	54,200
Interest on debt	97,882	110,730	123,218	136,200	152,800
TOTAL WORKING EXPENSES	126,612	139,947	165,141	187,800	207,000
NET LOSS	62,316	80,946	94,455	112,500	119,200
Minor Works and Navigation.					
Direct Receipts	235,691	228,465	247,054	251,200	254,700
Expenditure	889,435	877,728	836,407	871,800	921,300
NET LOSS	653,744	649,263	589,353	620,600	666,600

36. On the 31st March 1912, 58,534 miles of main and branch canals and distributaries had been constructed, and by the end of the current year a mileage of 59,000 is expected, commanding over 48½ million acres of culturable land of which probably 23 million acres will actually be irrigated within the year. The net profit according to our anticipations on productive works will be £1,793,300, the net return on capital outlay being 8·81 per cent. or if works still under construction are excluded 10·27 per cent.

37. In addition to the canals in operation there are 59 projects which are either under construction, awaiting sanction or being examined by the professional advisers of the Government. Of these six are Minor Works. The Major Works of which 28 are productive and 25 protective, are designed to irrigate nearly 13 million acres at a total capital cost of about £45 millions, the yield anticipated on the productive works being 7·17 per cent.

38. Of the projects brought forward from the preceding year, I may first refer to the Punjab triple project. The progress of this great work is stated to be satisfactory. The Upper Chenab Canal was opened for irrigation by His Excellency the Viceroy on the 12th April 1912. The Lower Bari Doab Canal will be ready for opening in April next, and it is expected to open the Upper Jhelum canal by the autumn of 1914. It is hoped that the Upper Swat River canal will be ready by April 1914.

39. Two other projects mentioned last year in my Financial Statement, the Sukkur barrage and the Rohri canal, have been submitted for the sanction of the Secretary of State, while progress in the case of the Cauvery Reservoir and Sarda-Ganges-Jumna feeder, which have been very favourably reviewed by the technical advisers of the Government of India, is delayed by the necessity of considering the interests of certain Native States which are affected by these undertakings. During the year the Nira Right Bank canal has also been sanctioned by the Secretary of State at a cost of about 260 lakhs of rupees. It is designed to protect an area of 190,000 acres in the Sholapur district, which above almost all others in India stands in need of protection from drought and famine, and it is the most important project of the protective class which has been undertaken in this country.

40. Of the projects under consideration which have not previously been mentioned the most important are the Kistna reservoir in Madras, the extension of the Gokak

canal in Bombay, the Sutlej Valley canals and the Jumna dam project in the Punjab. The Kistna project contemplates the construction of a dam at a cost of 8½ crores to hold up a reservoir with a gross capacity of 163,586 million cubic feet of water. The work if constructed will be the largest of its kind in the world exceeding in magnitude the Assuan dam on the Nile which, as now enlarged, has a gross capacity of 81,224 cubic feet. The Gokak canal extension, which is classed as protective, is to cost nearly 2 crores. The Sutlej Valley project aims at the utilization of the surplus supply of the Sutlej and Beas rivers and it will besides improving the water supply of the several inundation canals now dependent on the Sutlej, extend the benefits of irrigation into the great desert south of the river. It will probably cost 9 crores, while the Jumna dam project, the estimate of which is over 5 crores, provides for the construction of a dam at Koch in the Nahan State to ensure a fuller supply to areas commanded but insufficiently watered by the Western Jumna canal and extend the irrigation from that canal to some precarious tracts in the Umballa and Karnal districts.

Provincial Finance.

41. On the subject of Provincial Finance it is fortunately necessary for me to say but little. Two years ago I described in detail the scheme of permanent financial settlements, which we believe secures for both parties to the contract important advantages. In presenting my last Financial Statement I said that the scheme could not have had a better start than the year 1911-12 had given it. Now another year of prosperity has strengthened the position of the Provinces as well as our own. It is not so long ago that the Provincial authorities took a most gloomy view of their financial prospects. I remember well the spirited attack which was made on the Government of India on the subject of the Punjab settlements, and no year passes in which we do not hear the patriotic pleadings of the Hon'ble Pandit Madan Mohan Malaviya and others on behalf of the United Provinces. To all such representations I may have been held to be unsympathetic, but especially in India time brings the answer. The financial position of the Punjab and the United Provinces is very different now from their position even two or three years ago, and in general the Provinces have built up such substantial balances and have a margin between revenue and expenditure so adequate that they are not only well-to-do for the present but are well protected for the future. I must deal however in some detail with the case of the two Provinces, Assam and Burma, to which it is proposed to give special grants. Financially the conditions in these two Provinces are different. Assam at present has only a temporary settlement and in another two years it will be necessary to revise the terms of our agreement on a more permanent basis. Burma already has its permanent contract, and I am satisfied that the contract is essentially a sound one, for it secures to the Province a substantial growth of revenue which will presently supply it with ample funds for its requirements. At the moment, however, it cannot be denied that the province is in poor circumstances and that in spite of the exercise of due economy it finds a difficulty in squaring resources with requirements. But from another point of view there is a strong resemblance between the conditions in these two Provinces. The equipment of both, in the matter more particularly of communications, is far behind that of the rest of India, and their development is a matter for serious consideration. The question is no doubt what rate of progress is desirable, for ultimately both Provinces will find a sufficiency for their requirements in their own resources. But it is clear that unless we come to the assistance of Burma, progress in that Province will be injuriously delayed. The case of Assam is somewhat different because it was given a substantial grant with which to start its existing settlement; but here again it was recognised that the Province might spend this grant during the period of settlement and it would in the usual course be given a second grant at the beginning of the permanent settlement, the terms of which will shortly have to be considered. The reasons for the grants we propose will now be evident. By making these grants we assist the earlier development of Provinces which are extremely backward. We anticipate in the case of Assam a liability which might come on us when unfavourable seasons might make it difficult for us to meet it. And since the improvement of communications must make for an improvement of revenue in which the Imperial Government have a share, it may be added that these grants are in the nature of an investment in the business of the firm by the senior partner, namely the Government of India.

Ways and Means.

42. I have now finished with the Revenue account, the account that is to say that is concerned with the money credited to us as a final receipt and the expenditure which we have agreed should be charged against such receipts, and I turn to the question of our Ways and Means.

43. In the current year our programme provided for capital expenditure of nearly £11¾ millions, of which £9 millions were for railways, £1,416,000 for irrigation, and £1,333,000 for Imperial Delhi. We had to meet railway debentures which fell due to the extent of nearly £1½ millions, and the ordinary drawings of India bonds of £½ a million, and we arranged to repay the whole of the outstanding India bills of £4½ millions. The great bulk of these obligations and requirements we proposed to meet by drawing on our balances; but we decided to raise a loan of 3 crores (£2 millions) in India and another of £3 millions in England, and we hoped to obtain £1,810,000 through railway companies apart from the money which they were to raise for the discharge of debentures. In the last item we have been disappointed, for the capital raised by railway companies has been only £495,000. In other respects our assets have increased very greatly above our anticipations. The greater part of the improvement has taken place in the revenue account with which I have already dealt in detail. This improvement shows itself first in the rise of the Imperial surplus from £1,478,000 to £3,362,000, and secondly in the banking account of the Provinces. Originally we had to estimate for a large net withdrawal by provinces; but they have not been able to work up fully to the scale of expenditure for which they had made provision in the Budget. Their own revenues have been better, and they have received large grants from us, the result of all these changes being that the aggregate provincial account shows now instead of a withdrawal of £1,558,000, a deposit of £4,019,000. On the debit side of our transactions, the most interesting item is the discharge of our India bills. This has now been carried through in accordance with the programme, and it is a matter of very great satisfaction to me that our account has been entirely cleared of these liabilities; our position has by these liquidations been greatly strengthened against the possibility of financial troubles in the future. The capital expenditure on Delhi, as I have already noticed, has been small. On the other hand, canals have taken a little more money than we provided for them in the Budget, and we have been able in the course of the year to make the substantial addition of £1½ millions to the railway programme.

44. In 1913-14 we repeat the provision of £1,333,000 for the new city at Delhi, and we increase the irrigation allotment to £1,467,000. The most prominent feature of the year is however the raising of the provision for the railway programme to no less than £12 millions. The total capital outlay is estimated at £14,800,000. The only other important debits will be, first, the discharge of debt amounting to £1,869,000, chiefly on account of railway debentures which fall due in the course of the year and of the repayment of another £½ million India bonds; secondly the deficit which is estimated at £2,839,000 in the provincial account. Altogether we have to find about £19½ millions and this we propose to do mainly by utilising our balances. We propose to work to a closing balance of about £17 millions, and on that basis we think we can find £11 millions out of balances. Our revenue surplus will give us £1⅓ millions We propose to raise a loan of 3 crores (£2 millions) in India. The Secretary of State will not himself issue any sterling loan, but it is hoped that the capital raised by railway companies will give us £3 millions. We depend to the extent of £1½ millions on our unfunded debt transactions, mainly Savings Banks, which we think will result in a net receipt of that amount, and we draw as usual on the grant for the redemption or avoidance of debt. The distribution of the closing balance at which we aim is that we should hold £12,429,000 in India and £4,442,000 in the Home Treasury. To work to these results after providing for the year's requirements, we estimate that the Secretary of State will sell Council Bills and Telegraphic Transfers on us to the extent of £21,200,000; but in addition he will as usual sell additional bills on India so far as our resources may permit if there is a sufficient demand for them. It will be understood that all my announcements about loans and drawings are subject to the usual reservations; the Secretary of State and the Government of India retaining full discretion to vary the amounts I have mentioned, in any way and to any extent that may be thought advisable.

Exchange, Currency and Gold Coining.

45. From this survey of our Ways and Means I pass to the adjoining territory of Exchange and Currency where there is some interesting ground to be traversed. I shall first sketch the general conditions of the year which are relevant to this subject. I shall describe a resumption of our rupee coinage, and I shall then pass to a consideration of two important steps in the development of our currency policy.

Exchange.

46. From the description of trade conditions which I gave at the beginning of my speech it will be at once surmised that there has been no exchange difficulty in the current year. Taking the value of merchandise dealt with on private account the value of Indian exports between April and December 1912 exceeded the value of imports by 61¾ crores, the excess being about 2¾ crores greater than in the previous year. The outstanding feature of the year is that since the 1st of April last the rate of exchange has never fallen below par, and this is a new thing in our experience. In 1909-10 a rate below 16 pence continued for the first six months of the year. In 1910-11 it lasted from the middle of May to the middle of August. In 1911-12 it held only for two weeks in June and this year it has disappeared. I do not wish to make too much of this feature; but while I remember that there was little employment for money last rains and my friends the bankers will point to the high rates of interest that have recently prevailed, I think a tendency is shown in the facts I have stated, as well as in our figures of rupee absorption and in the traffic returns of railways, to a diminution in the duration and intensity of the slack season and a more even distribution of trade throughout the year which would be very welcome.

47. The balance of trade in our favour, I have said, in nine months has been 61¾ crores. I need not attempt to explain how the whole difference has been equated; but I can account at once for 56¾ crores, for in the settlement of our claims on other countries we imported 12 crores in gold and silver bullion, 18½ crores in sovereigns and accepted 26¼ crores in Council Bills. The sovereigns, I need hardly say, are not imported necessarily for use as coin, but in order to obtain currency in any form that is desired and they are largely turned into rupees. The absorption of gold, it is true, has continued to increase; in the first six months of 1912-13 it was a million pounds more than in the first six months of 1911-12. But that is only one element in the situation. The financing of the wheat trade which I have said was unusually active took two crores of rupees more from us than in the previous year. Jute, so far as currency is concerned, was a record crop, for the demands on our Calcutta Office in four months amounted to 12 crores of rupees, a sum exceeding even the previous record of 1906 and far above the requirements of any intermediate year. This leads me to the question of the coinage of rupees. We have not added to the rupees in circulation for the last five years In November 1907 when coinage stopped we had 28 crores of rupees in hand. Then came the scarcity and the commercial crisis of 1907 and 1908 during which instead of an absorption there was a return of rupees from circulation. By September 1909 we had in our possession no less than 48 crores. Since then there has been a steady absorption. It has proceeded at a rate considerably slower than many anticipated though much as I personally expected, but it has gone on year after year and at the end of last April we had no more than 15 crores in hand. It was certain that in the next few months rupees would return; but it was equally certain that the resumption of coinage could not be avoided. The Secretary of State accordingly began to purchase silver in May last. Since then he has purchased £7,060,000 worth. This silver has yielded 15¾ crores of rupees. 10½ crores passed into our ordinary balances in substitution for the gold used in the purchase, while the remainder, less cost of manufacture representing the profit on coinage, has been credited to the Gold Standard Reserve.

Currency.

48. Having cleared the way by this sketch of the year's history, I can proceed to a fuller discussion of the important currency developments which I mentioned, the first relating to the Gold Standard Reserve and the second to the coinage of gold in India. The first has to do with exchange and the requirements of international trade, the second with our internal currency. That there is a nexus between the two cases is clear, but as regards the nature and extent of this nexus widely different opinions are held. We are familiar with the view that a gold standard is impossible without a gold currency. On the other side it is suggested that the currency in the hands of the people is not to any great extent available when coin has to be sent out of the country in settlement of foreign demands. There is also strong opinion in favour of the view that the support which at times becomes necessary not only in this country

but elsewhere against an unfavourable balance of trade can best be found not in the currency in circulation but in strong reserves. I do not intend to enter on a discussion of these rival creeds. I would merely like to say that here in India we have made a great experiment in currency, that the experiment has been successful, and that we are satisfied with our system as at present developed. I recognise however that we must always be ready to strengthen and adjust it as the need arises, and that in carrying out such re-enforcements and adjustments we must attend to experience as well as theory and bear in mind that the conditions in India may in certain particulars be special and stand in need of exceptional treatment. This is the principle which should guide us in considering both the matters which I now lay before the Council. I take first the question of the Gold Standard Reserve. That Reserve has already reached the large figure of £22 millions including £4 millions held in rupees in India. But we have never forgotten that in the troubles of 1907-09 we lost in little more than a year no less than £15 millions sterling, and though we have generally other gold resources on which we could draw, I have always been anxious that the Reserve which is specially earmarked for the support of exchange should be strengthened. I have at the same time felt that it would be an advantage if a larger proportion of this Reserve were held in liquid gold instead of in securities. On these points we have had I think the unanimous support of Indian opinion, but the Secretary of State has not always seen eye to eye with us, and the Council may remember that a year ago I was not sanguine that we should succeed in converting him to our view. We have however succeeded. The Secretary of State has agreed to raise the sterling assets of the Gold Standard Reserve in London to £25 millions and to hold £5 millions of this amount in gold and his decision is gratifying to me as strengthening our defences against the fall in exchange of which there is always a danger in times of adverse trade conditions.

49. On the second development which I have to describe, I fear we cannot hope for the same unanimity of opinion. Yet I feel certain that the two despatches on the subject, which I shall lay, will be read with satisfaction by many both in this Council and outside it.

Gold Coining.

50. In regard to the coinage of gold I may say that the initial selection of any one coin would not in fact definitely exclude another, for while recommending to the Secretary of State the coinage of sovereigns, the Government of India referred to the future possibility, should it be considered advisable, of introducing some other smaller coin such as a ten-rupee piece. The sovereign introduces questions of control which as between ourselves and the Royal Mint are difficult of solution. For this or for any other reason, the final decision may be, to begin with, a special Indian coin, but the experience we should gain in coining an Indian piece may show that it would be worth our while to undertake the additional trouble and expense which would be involved in the coining of sovereigns.

51. On the general question, as I have said, there is much difference of opinion. There are those who seem to regard an institution of a gold mint as a cardinal point in currency policy and expect from it sudden and surprising results. Some are indifferent, regarding a gold mint merely as unnecessary, because they say we already get as much gold coin as we need from abroad, while there are others whose attitude is one of mistrust and condemnation, because they suspect that the establishment of a gold mint implies a radical change in the currency policy of the Government, or because they fear what is called the drain of gold to India. The first to my mind exaggerate the importance of the scheme and are unduly sanguine in forecasting its results. The last, I am confident, are unduly apprehensive.

52. The view taken by the Government of India is a very simple and I think obvious one, and it involves no departure whatever from our currency policy. We have no idea of converting our currency into gold. We are not going to buy gold bars in order to coin them. We cannot force a currency on the people, nor do we wish to do so. All we proposed is that if anyone who has gold wishes to have it coined he should be able to do so. The position is that in this country both gold and silver are established as legal tender currency. But while we can turn silver into coin, we have not so far been able to coin gold. The argument that, in point of fact, we can get by importation as much gold as we can use, is true but it is incomplete. For one thing India itself produces an amount of gold which is not inconsiderable. At present this goes to London, and it may continue to do so, but it is reasonable and it may prove economical that facilities should be given for coining it in this country if at any time the producers find their advantage in that alternative. Again there is a

large quantity of gold bullion in the country. Assuming that the necessity arises of converting it into coin, why should it have to be sent 7,000 miles for the purpose? Or who is to say that it may not on occasion be more profitable or convenient to import and coin gold bullion rather than to import sovereigns? On questions of this kind I strongly deprecate an *á priori* judgment. How any facilities for coining bullion which we give can increase the flow of gold to India I am unable to see. In one form or another India will get precisely the amount of gold which she wants and which she is able to pay for. It may be urged that the use of gold as currency at any rate is for this country a superfluity. But what does this argument assume? It assumes that for India not gold but some other form of currency is the best. On the other hand some authorities assume that a gold currency is always preferable I make neither assumption. I leave it to the people to decide what suits them best, and all I say is that if they find they prefer gold they are just as much entitled to it as any other people in the world. Now when we are considering Indian currency we can no longer, as was the case not many years ago, think only of rupees. Out of the total additions to the currency in the three years ending March 1912 amounting to 65 crores, rupees accounted for only 28 crores. The habits of the people in fact are changing. The last Currency Report of the Comptroller General shows clearly that gold has to an increasing extent established itself in ordinary circulation, while the expansion of our note issues gives evidence of a desire for a handier currency than silver and a readiness to use a higher unit than the rupee. While therefore we do not pretend to know to what extent the facilities for coining gold will be used, we think that there are substantial facts to support the sentiment which has frequently been expressed in this country in favour of our having a gold mint of our own. And even without such support I make bold to say that sentiment is not a thing to be disregarded. The sentiment I mean is not that of any particular race, class or community. India is a great country, not only by reason of past achievements in the highest fields of thought, not only by reason of her enormous population and vast area, but because of her rapidly increasing importance in the world of commerce. I confess I think it is sometimes forgotten how big India is, and her growth in the matters with which I am more particularly concerned outstrips our ordinary conceptions of it. We are all united in this common bond that we are fellow citizens of one great Empire, and the sentiment I have in mind is the sentiment that should be common to all the people of a great and growing country. This mint, you may say, of which we are talking is a little thing. But if there is a feeling that India after all is entitled to its own mints and that those mints should be empowered to turn out any coins that India requires, can anyone say that the feeling is in any sense unreasonable? I cannot of course anticipate the decision that may be reached regarding the denomination of the coin which we should issue, but personally I say that the sentiment which favours a special Indian coin is to me easily intelligible. And I hope that our mints will continue to be Indian in the sense of being free from external control. Our mints may not be the best in the world, but I know of none better. The work they turn out is a credit to the Indian Government, and in saying so, I rely not on my own judgment but on the judgment of experts in Europe who have given me their opinions. This battle of the mints has now lasted for fifteen years. I do not for a moment say that throughout this period the issues have remained the same. The combatants have frequently changed their positions. The composition of the opposing forces has varied, as parties which at one time found themselves in one camp, transferred their allegiance presently to the other. But on the whole, India has fought for a gold mint all these years, and personally I am glad that at a time when my association with the government of this great country draws to a close, the question is being brought to an issue.

53. The Council will appreciate that all I have said in regard to exchange, currency, and the coining of gold is subject to a reservation. I refer of course to the statement made in the House of Commons by the Prime Minister. Mr. Asquith has stated that in the opinion of the Home Government the time has come for an enquiry into (*inter alia*) questions of currency and finance relating to India by an expert body and preferably by a Royal Commission. I myself believe that our system of currency and finance in India rests on a sufficiently solid foundation. I recognise however that it is the subject of many misunderstandings and of much misconception. A Commission of inquiry will clear the air and by increasing knowledge, it will diminish criticism. I believe that it will be educative rather than destructive. Holding this belief, I await with confidence the result of its deliberations on the currency conditions which I have described and which will now have to be submitted to its judgment.

Retrospect.

54. This is my last year of office, and it is permissible that I should review the administration of the Department the control of which I am about to surrender.

55. When I assumed charge towards the end of 1908, the country, after a decade of remarkable prosperity, had just passed through a period of distressful scarcity. The relapse was one of a kind to which, by reason of its climatic conditions, India has always been subject; but on this occasion its severity was accentuated by a financial stress that dislocated the world's greatest markets. The gravity of the situation is explained in a word when I say that the year 1908-09 ended not with an anticipated surplus but with a deficit of no less than £3¾ millions. From an agricultural point of view, the next year was favourable; but trade was slow in reviving and, as I said when I presented my second Financial Statement, the air of hopefulness, which pervaded the country as soon as a good monsoon had assured the agricultural position, was slow in penetrating the Finance Department. I remember well the difficulties which we encountered that year, the necessity we were under of explaining the situation to the large spending Departments and Local Governments, and calling on them to exercise all possible economies in view of our diminished resources, and their loyal response. In addition, when I came to sum up the experiences of the year and forecast the requirements of the next, I found myself faced with a great drop in opium revenue and the necessity of revising at considerable cost our settlement with Eastern Bengal and Assam, and I was forced to propose additional taxation. In 1910-11 the situation changed. Prosperity returned. Our revenues increased. We were able to expand those activities of Government which depend on money resources.

56. In this brief review I have mentioned the increase of taxation which took place in 1910-11. I do not wish to rake up the ashes of an old controversy, but I can scarcely pass the subject by. Whatever may be said about it, I am unrepentant. I hold this, indeed I regard as *res judicata*, that the taxation was justified on any reasonable forecast of immediate requirements at the time when it was imposed. I say that its absolute necessity might have been demonstrated at any moment during the last three years if what has now happened in our opium trade had happened previously. But there are other and more general considerations. If we had merely to provide for existing charges, the position would be simple; whenever revenue rose above expenditure, the excess would be cut off by a reduction in the scale of taxation. But India is not a developed country. It is not a country in which any one can accept the current equipment and the current scale of expenditure as sufficient. I am not suggesting taxation up to the hilt; but in view of urgent and legitimate demands I hold that the real question is not whether we could not have done without further taxation but whether the further taxation has in fact been burdensome. Some of our critics seem at times to forget that development has to be paid for. I claim to have established without hardship a broader basis of taxation which has been and will continue to be of benefit to the country.

57. A point I touch on is economy. Simple though this subject be, it seems to be open to misconception. On the one hand, it has been felt that I have been unnecessarily severe in effecting economies, whilst on the other hand, I have been criticised for assenting to a large increase in expenditure. What I mean by economy is neither the hasty reduction of expenditure in a crisis, nor the opposition to new expenditure without regard to its character or object. What I mean by economy is spending your money on good objects and getting your money's worth for what you spend. This object I have kept in view through good report and through bad report, or rather perhaps I should say through good and bad seasons without distinction, and I claim to have been successful in its attainment.

58. As relevant to this subject I mention the department of audit. That department is one with which, through a long experience, I have been familiar, and I know its value. I have endeavoured in this country to demonstrate my belief in it. I have every reason to think that the position of the Comptroller and Auditor General will be substantially improved, that he will be relieved of other financial duties and will be able to devote his whole time to the development of our audit system. I look for a new spirit in the Audit department, a spirit which will bring about a recognition of its true relationship to the Executive, which will ensure hearty co-operation in the work of Government.

59. A more general question is raised when we co-relate the expenditure we charge to revenue and our capital expenditure. There is no doubt a competition between these two classes, a competition which Mr. Gokhale has brought out clearly enough in more than one Resolution. But the principles which guide us in determining the allotments to be made for the various heads of revenue expenditure must equally guide us when we come to the distribution as between revenue and capital expenditure of an accrued surplus. There are enthusiasts for education and enthusiasts for railways. The Government of India have to hold the balance between them and endure the disparagement of both. I have always been opposed to any hard and fast rule. The distribution must be determined on a consideration of requirements at the time of allotments. There is another consideration. It is a mistake to regard our revenue and capital accounts as water-tight compartments; there is always a movement from one to the other. In good years the revenue account supplies the capital; that has lately been the ordinary position. But the movement has sometimes been reversed, and if in the last year or two we have been using our surplus partly to pay off temporary debt, it must not be forgotten that that temporary debt was raised in part to make good a revenue deficit. The outstanding difficulty in Indian finance is its liability to extreme vicissitudes. The true use of surplus money in good years is to be found in the reduction and avoidance of debt. That is not a picturesque policy, but it is the only sound one. Now from this point of view, what have we done in recent years? At Home our borrowings have been small. That may be the result of necessity rather than of choice; but in India where the market has been improving instead of deteriorating my loans have been studiously moderate. In 1909 I raised 2½ crores; in 1910, 1⅓ crores; in 1911, 2 crores; in 1912, 3 crores. The net result of my loan transactions, taking into account discharge of debt, is striking. In the following figures I include both direct borrowings by the Secretary of State and capital raised through Railway Companies.

In 1909-10 there was a net addition of £13 millions;
In 1910-11 „ „ „ of £6½ millions;
In 1911-12 „ „ „ of £1⅓ millions;
and In 1912-13 „ a net decrease of £1 million.

Meanwhile the legitimate demands for non-recurring expenditure—the only demand which could be met from accrued surpluses—of our different departments, more particularly of education and sanitation, have been generously met. A reasonable railway and irrigation programme of capital expenditure has been maintained and while this has been effected, I have at the same time strengthened our position against the possibility of financial troubles by a restriction of borrowings. My restraint in the past will be an asset for my successors in the future.

60. I turn to another element of strength. By the end of 1909 there was practically no gold left in the Government reserve in this country. Since then by the ordinary operations of trade gold has flowed in, till we now hold £19,500,000 in our currency reserve in India. In the same reserve at Home we have £7,300,000; in the Gold Standard Reserve we have £18 millions in gold assets, and we hope, in consequence of the Secretary of State's recent decision, to have eventually £25 millions. At any rate at the moment we have altogether £45 millions in gold and gold securities and that is a bulwark of enormous strength against a fall in exchange. Our currency system seems to be sound. In our English way we have adapted it from time to time to meet requirements as they arose. The result I do not claim is perfect; but we may be satisfied with a scheme if it is practical. It has the approval of economic experts. It has been taken as an exemplar in other countries, and it has the confidence of our business men. If I have to take the responsibility when things go amiss, I am surely entitled to claim a little credit for success. The Indian believes in the efficacy of good intentions. I have meant well by India, and it means much to me in presenting my fifth Budget that I can honestly say that should financial trouble come on her, India is prepared to meet it— —*L' India farà da se.*

Conclusion.

61. A Financial Statement, the forerunner of the Budget, has to-day been presented, for the first time, in Delhi; restored to her pride of place as India's Imperial city. Through centuries Kings of every race have fought to win or keep her: the

blood of men and the tears of women have been freely shed to cement the Empires over which her owners have held sway. But I prefer to think of Delhi, not as the prize of conquest, or the home of conquerors, but as the capital of a contented empire, the abode of peace and prosperity, of wise and prudent counsels. Such I hope she may ever be.

Glorious though she has been, may Delhi rise to glories still greater; the glories—to quote the words of the Viceroy's speech which it devolved on me to read to you in the Diwan-i-Am—of "the peace, happiness and contentment of the millions over whom the King-Emperor exercises sway, the trust and confidence which England has been able to repose on their loyalty, the generous share which she had been able to give to the sons of India in sharing her councils and in shaping the destiny of this great and wonderful country."

It rests largely with you and your successors in this Council to bring our hopes to fruition.

This is my last Budget, and this day practically ends my career in India.

I shall sever my connection with India with profound sorrow; but I rejoice exceedingly that I shall leave her loyal and prosperous.

GUY FLEETWOOD WILSON.

Delhi, March 1st, 1913.

FINANCIAL STATEMENT

GOVERNMENT OF INDIA

MARCH 1913

ACCOUNTS	1911-1912
REVISED ESTIMATES	1912-1913
BUDGET ESTIMATES	1913-1914

CONTENTS.

E

I.—General Statement of the Revenue, and Expenditure charged to

	For details, vide Statement.	Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Revenue—					
Principal Heads of Revenue—		£	£	£	£
Land Revenue	A	20,764,697	21,276,000	21,244,900	21,899,900
Opium	„	5,961,278	3,622,000	5,062,800	1,445,000
Salt	„	3,391,212	3,427,800	3,336,700	3,405,300
Stamps	„	4,815,129	4,908,000	5,095,800	5,231,500
Excise	„	7,609,753	7,907,900	8,173,700	8,416,900
Customs	„	6,468,567	6,398,300	6,984,600	6,862,800
Other Heads	„	5,194,604	5,217,800	5,453,200	4,919,100
TOTAL PRINCIPAL HEADS	...	54,205,240	52,757,800	55,351,700	51,680,500
Interest	A	1,448,741	1,227,300	1,463,900	1,287,300
Post Office	„	2,134,279	2,218,900	2,259,500	2,360,800
Telegraph	„	1,087,425	1,065,100	1,142,000	1,191,8[illegible]
Mint	„	367,100	205,700	532,000	240,600
Receipts by Civil Departments	„	1,238,131	1,226,600	1,295,300	1,296,800
Miscellaneous	„	813,076	552,400	713,100	589,200
Railways: Net Receipts	„	15,891,725	14,540,200	18,217,400	17,623,500
Irrigation	„	3,980,052	3,921,100	4,362,900	4,408,900
Other Public Works	„	326,924	320,900	300,900	286,900
Military Receipts	„	1,343,057	1,318,000	1,346,600	1,361,000
TOTAL REVENUE	...	82,835,750	79,354,000	86,985,300	82,321,800

DELHI,
FINANCE DEPARTMENT,
March 1st, 1913.

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

Revenue, of the Government of India, in India, and in England.

	For details, vide Statement.	Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	8,670,174	8,856,800	8,743,100	9,469,700
Interest	"	2,037,735	2,045,200	1,807,900	1,310,000
Post Office	"	2,008,470	2,049,200	2,036,400	2,057,200
Telegraph	"	1,093,934	1,094,500	1,121,100	1,231,000
Mint	"	116,507	101,400	142,300	103,700
Salaries and Expenses of Civil Departments	"	16,466,166	17,477,300	16,722,900	19,434,500
Miscellaneous Civil Charges	"	4,898,823	4,908,100	4,940,400	5,087,000
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways: Interest and Miscellaneous Charges	"	12,103,955	12,518,300	12,601,300	13,071,200
Irrigation	"	3,174,883	3,314,900	3,313,100	3,564,600
Other Public Works	"	5,454,048	5,655,200	6,193,600	6,513,100
Military Services	"	20,901,637	20,412,500	20,982,000	21,007,800
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	77,926,332	79,433,400	79,604,100	83,849,800
Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.	End of B	1,414,027	...	4,019,300	...
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	*444,943*	*1,557,700*	...	*2,839,200*
TOTAL EXPENDITURE CHARGED TO REVENUE	...	78,895,416	77,875,700	83,623,400	81,010,600
SURPLUS	...	3,940,334	1,478,300	3,361,900	1,311,200
TOTAL	...	82,835,750	79,354,000	86,985,300	82,321,800

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	Receipts.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate 1913-1914.
		£	£	£	£
Surplus	C	3,940,334	1,478,300	3,361,900	1,311,200
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised and deposited by Railway Companies (net)	„	17,497	1,965,600	565,600	3,160,900
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	1,823,173	2,931,100	2,937,000	131,500
Unfunded Debt (net incurred)	„	1,815,193	1,318,700	1,774,700	1,501,400
Deposits and Advances (net)	„	2,200,480	...	4,592,300	...
Loans and Advances by Imperial Government (net Repayments)	„	201,914	...	187,100	13,100
Loans to Local Boards for Railway Construction	„	6,583	6,900	6,900	7,[illegible]
Remittances (net)	„	49,524	3,400	146,700	65,200
Secretary of State's Bills drawn	„	25,070,216	15,500,000	27,060,000	21,200,000
TOTAL RECEIPTS	...	35,133,914	23,204,000	40,632,700	27,390,400
Opening Balance—India	...	13,566,922	11,808,222	12,279,689	18,336,389
England	...	(a) 18,174,349	19,395,949	(a) 19,463,723	(a) 10,627,923
TOTAL	...	66,875,185	54,408,171	72,376,112	56,354,712

(a) Include balances of the Gold Standard Reserve as shown

W. D. WOOLLAM,

Offg. Deputy Comptroller General.

DELHI,

FINANCE DEPARTMENT;

March 1st, 1913.

Government of India, in India and in England.

	For details, vide Statement.	Disbursements.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Railway, Irrigation and other Capital not charged to Revenue—		£	£	£	£
Outlay on Irrigation Works	C	1,536,531	1,415,500	1,500,000	1,466,700
Outlay on State Railways	"	6,981,384	7,836,700	9,042,000	10,113,400
Initial outlay on new Capital at Delhi	"	4,992	1,333,300	155,200	1,333,300
Outlay of Railway Companies (net)	"	986,530	1,319,500	1,245,000	2,048,300
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	9,509,437	11,905,000	11,942,200	14,961,700
Debt, Deposits and Advances—					
Temporary Debt (net Discharged)	C	500,000	4,500,000	4,500,000	...
Deposits and Advances (net)	"	...	1,184,300	...	2,175,300
Loans and Advances by Imperial Government (net Advances)	"	...	165,400	...	...
Loans and Advances by Provincial Governments (net Advances)	"	193,155	240,000	196,900	125,900
Secretary of State's Bill paid	"	24,929,181	15,769,000	26,772,700	21,202,000
TOTAL DISBURSEMENTS	...	35,131,773	33,763,700	43,411,800	38,464,900
Closing Balance—India	...	12,279,689	12,868,022	18,336,389	12,428,789
England	...	(a) 19,463,723	7,776,449	(a) 10,627,923	(a) 5,461,023
TOTAL	...	66,875,185	54,408,171	72,376,112	56,354,712

to the notes on pages 318 and 319.

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

A.—Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1911-1912.					REVISE	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES).	
	Imperial.	Provincial.				Imperial.	Provincial.
Principal Heads of Revenue	R	R	£	£	£	R	R
I.—Land Revenue	11,53,67,139	19,61,0 317	20,764,697	...	20,764,697	7,38,63,000	24,48,11,000
II.—Opium	8,94,19,170	...	5,961,278	...	5,961,278	7,59,42,000	...
III.—Salt	5,08,68,180	...	3,391,212	...	3,391,212	5,60,51,000	...
IV.—Stamps	3,66,43,120	3,55,83,820	4,815,129	...	4,815,129	3,38,[illegible]9,000	3,76,08,000
V.—Excise	3,39,35,352	8,02,10,933	7,609,753	...	7,609,753	3,46,26,000	8,79,79,000
VI.—Provincial Rates	13,592	82,16,603	548,680	...	548,680	21,000	83,38,000
VII.—Customs	9,70,28,499	...	6,468,567	...	6,468,567	10,47,69,000	...
VIII.—Assessed Taxes	1,36,86,519	1,11,06,662	1,652,878	...	1,652,878	1,42,56,000	1,15,65,000
IX.—Forest	10,38,209	2,82,41,480	1,952,179	...	1,952,179	9,76,000	3,03,77,000
X.—Registration	67,394	66,20,543	445,862	...	445,862	79,000	71,40,000
XI.—Tributes from Native States	89,25,074	...	595,005	...	595,005	90,43,000	...
TOTAL	44,69,92,248	36,60,86,358	54,205,210	...	54,205,240	40,24,58,000	42,78,18,000
XII.—Interest	1,04,88,928	43,87,150	991,739	457,002	1,448,741	1,07,04,000	42,62,000
XIII.—Post Office	3,20,14,179	...	2,134,279	...	2,134,279	3,38,92,000	...
XIV.—Telegraph	1,62,36,543	...	1,082,436	4,989	1,087,425	1,70,37,000	...
XV.—Mint	55,04,452	...	366,963	137	367,100	79,80,000	...
Receipts by Civil Departments							
XVI.—Law and Justice { Courts	2,90,643	45,64,247	323,660	...	323,660	2,35,000	49,15,000
XVI.—Law and Justice { Jails	3,75,083	34,25,232	253,354	...	253,354	3,76,000	33,59,000
XVII.—Police	59,505	17,81,559	122,738	...	122,738	61,000	19,84,000
XVIII.—Ports and Pilotage	...	22,76,052	151,737	...	151,737	...	23,68,000
XIX.—Education	44,906	30,39,247	205,610	...	205,610	[illegible]	32,40,000
XX.—Medical	7,658	9,82,168	65,988	859	66,817	9,000	11,26,000
XXI.—Scientific and other minor departments	2,75,801	14,22,008	113,187	998	114,185	2,43,000	14,40,000
TOTAL	10,53,597	1,74,90,513	1,236,274	1,857	1,238,131	9,74,000	1,84,32,000
Miscellaneous							
XXII.—Receipts in aid of Superannuation	12,36,643	7,84,623	134,751	66,719	201,470	12,60,000	8,11,000
XXIII.—Stationery and Printing	6,61,671	7,91,691	95,891	...	95,891	6,33,000	7,95,000
XXIV.—Exchange	15,85,457	..	105,697	...	105,697	16,39,000	...
XXV.—Miscellaneous	25,34,016	30,50,543	372,304	36,714	409,018	15,16,000	28,68,000
TOTAL	60,17,787	46,26,860	709,643	103,433	813,076	50[illegible]8,000	44,74,000
Railways							
XXVI.—State Railways (Gross Receipts)	50,35,67,021	1,16,465	33,578,899	230	33,579,129	55,58,90,000	1,10,000
Deduct :—Working Expenses	*25,88,61,617*	*84,107*	*17,263,048*	...	*17,263,048*	*27,39,12,000*	*88,000*
Surplus profits paid to Companies, etc	*72,30,008*	...	*482,001*	...	*482,001*	*98,19,000*	...
Net Receipts	23,74,75,396	32,358	15,833,850	230	15,834,080	27,21,59,000	22,000
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	1,92,296	...	12,820	44,825	57,645	2,14,000	...
TOTAL	23,76,67,692	32,358	15,846,670	45,055	15,891,725	27,23,73,000	22,000
Irrigation							
XXIX.—Major Works: Direct Receipts	1,47,35,150	2,09,87,838	2,381,533	...	2,381,533	1,66,61,000	2,24,24,000
Portion of Land Revenue due to Irrigation	1,10,88,126	91,83,851	1,351,465	...	1,351,465	1,22,52,000	1,03,38,000
XXX.—Minor Works and Navigation	13,91,829	23,13,980	247,054	...	247,054	14,16,000	23,52,000
TOTAL	2,72,15,105	3,24,85,669	3,980,052	...	3,980,052	3,03,29,000	3,51,14,000
Other Public Works							
XXXI.—Civil Works	10,53,848	38,50,019	326,924	...	326,924	5,65,000	39,48,000
Military Receipts							
XXXII.—Army: Effective	92,45,431	...	616,362	444,668	1,061,030	1,11,00,000	...
Non-Effective	12,45,992	...	83,066	35,270	118,336	12,78,000	...
	1,04,91,423	..	699,428	479,938	1,170,366	1,23,78,000	...
XXXIII.—Marine	12,73,487	...	84,900	...	84,900	13,17,000	...
XXXIV.—Military Works	11,81,866	...	78,791	...	78,791	11,00,000	...
TOTAL	1,29,46,776	...	863,119	479,938	1,343,057	1,47,95,000	...
TOTAL REVENUE	79,71,91,155	42,89,58,927	81,743,339	1,092,411	82,835,750	79,6[illegible],55,000	[illegible]

...ndia, in India and in England.

ESTIMATE, 1912-1913.			Increase + Decrease − as compared with Budget Estimate, 1912-13.	BUDGET ESTIMATE, 1913-14.					Increase + Decrease − of Budget, 1913-1914, as compared with Budget Estimate 1912-1913.	Increase + Decrease − of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.
Total India (converted into £ at R15 = £1).	England.	TOTAL.		INDIA. (RUPEE FIGURES.) Imperial.	INDIA. (RUPEE FIGURES.) Provincial.	Total India (converted into £ at R15 = £1).	England.	TOTAL.		
£	£	£	£	R	R	£	£	£	£	£
21,244,900	...	21,244,900	−31,100	12,55,99,000	19,53,99,000	21,399,900	...	21,399,900	+123,900	+155,000
5,062,800	...	5,062,800	+1,440,800	2,16,75,000	...	1,445,000	...	1,445,000	−2,177,000	−3,617,800
3,336,700	...	3,336,700	−91,100	5,10,80,000	...	3,405,300	...	3,405,300	−22,500	+68,600
5,095,800	...	5,095,800	+187,800	3,99,25,000	3,85,48,000	5,231,500	...	5,231,500	+323,700	+135,700
8,173,700	...	8,173,700	+265,800	3,57,80,000	9,04,73,000	8,416,900	...	8,416,900	+500,900	+243,200
557,300	...	557,300	+6,900	18,000	4,13,000	28,700	...	28,700	−521,700	−528,600
6,984,600	...	6,984,600	+586,300	10,29,42,000	...	6,862,800	...	6,862,800	+464,700	−121,800
1,721,400	...	1,721,400	+76,000	1,45,22,000	1,17,50,000	1,751,500	...	1,751,500	+105,100	+30,100
2,090,200	...	2,090,200	+115,700	10,11,000	2,94,36,000	2,029,800	...	2,029,800	+55,300	−60,400
481,300	...	481,300	+37,700	90,000	72,89,000	491,900	...	491,900	+48,300	+10,600
603,000	...	603,000	−900	92,58,000	...	617,200	...	617,200	+13,300	+14,200
55,351,700	...	55,351,700	+2,593,900	40,19,00,000	37,33,08,000	51,680,500	...	51,680,500	−1,077,300	−3,671,200
997,700	466,200	1,433,900	+236,600	1,09,30,000	43,27,000	1,017,100	270,200	1,287,300	+60,000	−176,600
2,259,500	...	2,259,500	+40,600	3,54,12,000	...	2,360,800	...	2,360,800	+141,000	+101,300
1,135,800	6,200	1,142,000	+76,900	1,78,01,000	...	1,186,800	5,000	1,191,800	+126,700	+49,800
532,000	...	532,000	+326,300	36,09,000	...	240,600	...	240,600	+34,900	−291,400
343,300	...	343,300	+21,600	2,62,000	48,30,000	339,500	...	339,500	+17,800	−3,800
249,000	...	249,000	−500	3,94,000	33,71,000	251,000	...	251,000	+1,500	+2,000
136,300	...	136,300	+28,800	64,000	17,95,000	124,000	...	124,000	+16,500	−12,300
157,900	...	157,900	+11,700	...	23,98,000	159,900	...	159,900	+13,700	+2,000
219,300	...	219,300	+6,600	59,000	34,02,000	230,700	...	230,700	+18,000	+11,400
75,700	800	76,500	+11,200	10,000	10,84,000	72,900	700	73,600	+8,300	−2,900
112,200	800	113,000	−10,700	1,80,000	15,71,000	116,800	800	117,600	−6,100	+4,600
1,293,700	1,600	1,295,300	+68,700	9,69,000	1,84,52,000	1,294,800	1,500	1,296,300	+69,700	+1,000
138,100	63,100	201,200	+2,100	12,63,000	8,68,000	142,100	64,600	206,700	+7,600	+5,500
95,200	...	95,200	+200	6,29,000	7,85,000	94,300	...	94,300	−700	−900
109,300	...	109,300	+109,300	5,00,000	...	33,300	...	33,300	+33,300	−76,000
292,200	15,200	307,400	+49,100	13,44,000	21,53,000	233,100	21,800	254,900	−3,400	−52,500
634,800	78,300	713,100	+160,700	37,36,000	38,06,000	502,800	86,400	589,200	+36,800	−123,900
37,036,600	200	37,036,800	+4,499,900	55,11,90,000	1,10,000	36,753,300	200	36,753,500	+4,186,600	−313,800
18,266,600	...	*18,266,600*	−599,900	*28,21,62,000*	*87,000*	*18,816,600*	...	*18,816,600*	−1,149,900	−550,000
654,600	...	*654,600*	−243,500	*59,70,000*	...	*398,000*	...	*398,000*	+13,100	+256,600
18,145,400	200	18,145,600	+3,656,500	26,30,58,000	23,000	17,538,700	200	17,538,900	+3,049,800	−606,700
14,300	57,500	71,800	+20,700	2,19,000	...	14,600	70,000	84,600	+33,500	+12,800
18,159,700	57,700	18,217,400	+3,677,200	26,32,77,000	23,000	17,553,300	70,200	17,623,500	+3,063,300	−593,900
2,605,700	...	2,605,700	+313,200	1,66,32,000	2,26,61,000	2,619,500	...	2,619,500	+327,000	+13,800
1,506,000	...	1,506,000	+121,700	1,24,36,000	1,05,10,000	1,529,700	...	1,529,700	+145,400	+23,700
251,200	...	251,200	+6,900	14,58,000	23,62,000	254,700	...	254,700	+10,400	+3,500
4,362,900	...	4,362,900	+441,800	3,05,26,000	3,55,33,000	4,403,900	...	4,403,900	+482,800	+41,000
300,900	...	300,900	−20,000	5,20,000	37,84,000	286,900	...	286,900	−34,000	−14,000
740,000	324,300	1,064,300	+21,700	1,09,74,000	...	731,000	330,000	1,062,200	+19,600	−2,100
85,200	36,000	121,200	+8,900	12,97,000	...	86,500	38,000	124,500	+12,200	+3,300
825,200	360,300	1,185,500	+30,600	1,22,71,000	...	818,100	368,600	1,186,700	+31,800	+1,200
87,800	...	87,800	−3,300	14,74,000	...	98,300	...	98,300	+7,200	+10,500
73,300	...	73,300	+1,300	11,40,000	...	76,000	...	76,000	+4,000	+2,700
986,300	360,300	1,346,600	+28,600	1,48,85,000	...	992,400	368,600	1,361,000	+43,000	+14,400
86,015,000	970,300	86,985,300	+7,031,300	78,35,65,000	43,92,33,000	81,519,900	801,900	82,321,800	+2,967,800	−4,663,500

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE	ACCOUNTS, 1911-1912 — India (Rupee Figures) — Imperial	Provincial	Total India (converted into £ at R 15=£1)	England	TOTAL	REVISED — India (Rupee Figures) — Imperial	Provincial
	R	R	£	£	£	R	R
Direct Demands on the Revenues—							
1 Refunds and Drawbacks	36,79,617	13,54,531	335,610		335,610	33,83,000	13,63,000
2.—Assignments and Compensations	81,92,300	1,01,31,423	1,221,581		1,221,581	81,91,000	1,02,04,000
Charges in respect of Collection, viz							
3 — Land Revenue	40,90,099	5,26,76,175	3,784,418	2,036	3,786,454	41,19,000	5,45,34,000
4 —Opium (including cost of Production)	1,09,17,776		727,852	1,600	729,452	90,71,000	
5. Salt (including cost of Production)	55,16,410		367,761	729	368,490	56,29,000	
6 —Stamps	—4,55,888	11,19,765	44,259	89,931	134,190	—2,72,000	11,02,000
7 —Excise	21,39,573	41,47,565	419,142	111	419,253	21,09,000	44,07,000
8 —Provincial Rates		85,418	5,695		5,695		91,000
9 — Customs	37,53,695		250,246	467	250,713	38,98,000	
10 — Assessed Taxes	2,13,525	2,10,648	28,278		28,278	2,22,000	2,17,000
11 —Forest	9,20,585	1,61,19,705	1,136,019	6,183	1,142,202	9,44,000	1,67,94,000
12 — Registration	20,348	37,03,481	248,256		248,256	24,000	36,98,000
TOTAL	3,89,88,040	8,95,48,711	8,569,117	101,057	8,670,174	3,73,22,000	9,25,00,000
Interest—							
13 — Interest on Debt	3,66,31,245	1,22,02,602	3,259,590	6,022,639	9,282,229	3,70,12,000	1,29,88,000
Deduct Amounts chargeable to Railways†	*4,56,26,525*		*3,041,768*	*3,622,442*	*6,664,210*	*4,97,64,000*	.
„ Amounts chargeable to Irrigation	*66,69,010*	*93,25,070*	*1,066,272*	*116,595*	*1,182,867*	*74,74,000*	*99,83,000*
Remainder chargeable on Ordinary Debt	—1,56,64,290	29,37,532	—848,450	2,283,602	1,435,152	—2,02,26,000	30,05,000
14 Interest on other obligations	90,38,751		602,583		602,583	99,14,000	.
TOTAL	—66,25,539	29,37,532	—245,867	2,283,602	2,037,735	—1,03,12,000	30,05,000
15 —Post Office	2,93,03,231		1,953,549	54,921	2,008,470	2,97 2[illegible],000	
16 —Telegraph	1,36,53,986		910,266	183,668	1,093,934	1,41,20,000	.
17 —Mint	16,63,540		110,903	5,604	116,507	20,28,000	
Salaries and Expenses of Civil Departments—							
18 —General Administration	1,70,71,107	1,56,86,466	2,183,838	442,403	2,626,241	1,03,45,000	1,28,57,000
19 —Law and Justice — Courts	9,30,157	4,37,52,441	2,978,[illegible]0	3,136	2,981,99[illegible]	10,30,000	4,39,23,000
19 —Law and Justice — Jails	18,29,614	1,08,11,372	842,732		842,732	18,93,000	1,12,84,000
20 — Police	30,02,378	6,60,17,209	4,401,306	1,671	4,402,977	31,56,000	6,66,21,000
21 — Ports and Pilotage		27,24,663	181,644	16	181,690		27,85,000
22 —Education	7,12,380	2,94,47,531	2,010,661	10,528	2,021,189	1[illegible],30,000	3,09,62,000
23 —Ecclesiastical	18,62,747		124,183	305	124,488	18,80,000	
24 —Medical	8,31,604	1,63,26,671	1,143,885	11,605	1,155,490	26,00,000	1,79,83,000
25 — Political	1,27,51,099	16,21,737	958,389	9,769	968,158	1,28,75,000	20,26,000
26.— Scientific and other Minor Departments	69,16,326	71,44,882	937,4[illegible]4	23,791	961,205	58,71,000	84,90,000
TOTAL	4,59,10,712	19,35,32,975	15,962,912	503,254	16,466,166	4,12,43,000	20,29,36,000
Miscellaneous Civil Charges							
27 Territorial and Political Pensions	32,39,416	.	215,961	11,100	227,061	31,91,000	
28 Civil Furlough and Absentee Allowances	19,597		1,307	424,435	425,742	16,000	
29 Superannuation Allowances and Pensions	12,50,974	1,59,52,891	1,146,924	2,040,493	3,187,126	13,70,000	1,66,95,000
30 — Stationery and Printing	10,92,392	73,79,431	564,788	104,903	669,691	10,74,000	77,37,000
32 Miscellaneous	9,62,113	43,47,828	353,996	34,913	388,909	11,83,000	34,19,000
TOTAL	65,64,492	2,76,80,150	2,262,976	2,615,847	4,898,823	68,34,000	2,78,51,000
Famine Relief and Insurance—							
33 — Famine Relief	17,11,504	—100	114,293		114,293	28,30,000	.
34 — Construction of Protective Railways	4,37,689		29,179	15,096	41,275	4,35,000	..
35 —Construction of Protective Irrigation Works	56,83,204		378,881	4,584	383,465	62,87,000	.
36 — Reduction or Avoidance of Debt	31,19,505	37,50,000	457,967		457,967	13,08,000	37,50,000
TOTAL	1,09,51,901	37,49,900	980,320	19,680	1,000,000	1,09,20,000	37,50,000
Carried over	14,04,13,363	31,71,49,268	30,524,176	5,767,633	36,291,809	13,18,89,000	33,00,42,000

	ACCOUNTS, 1911-1912 — India — Amount in Rupees	Equivalent in £ at R15=£1	England	TOTAL	REVISED ESTIMATE, 1912-1913 — India — Amount in Rupees	Equivalent in £ at R15=£1.	England	TOTAL.
†Included under the following heads —	R	£	£	£	R	£	£	£
State Railways—Interest on Debt	4,24,81,923	2,832,128	3,446,942	6,279,070	4,63,50,000	3,090,000	3,008,800	6,098,800
Ditto —Interest chargeable against Companies on Advances	31,44,602	209,640	175,500	385,140	34,14,000	227,600	175,500	403,100
TOTAL	4,56,26,525	3,041,768	3,622,442	6,664,210	4,97,64,000	3,317,600	3,784,300	7,101,900

Revenues of India, in India and in England.

ESTIMATE, 1912-1913.			Increase + Decrease — as compared with Budget Estimate, 1912-1913	BUDGET ESTIMATE, 1913-1914					Increase + Decrease — of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease — of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.
Total India (converted into £ at R15=£1).	England.	TOTAL.		INDIA. RUPEE (FIGURES). Imperial	INDIA. RUPEE (FIGURES). Provincial.	Total India (converted into £ at R15=£1).	England.	TOTAL.		
£	£	£	£	R	R	£	£	£	£	£
316,400	...	316,400	+44,200	32,11,000	12,78,000	301,500	...	301,500	+29,300	−14,900
1,226,500	...	1,226,500	—1,700	81,89,000	1,03,55,000	1,236,300	...	1,236,300	+8,100	+9,800
3,910,200	2,000	3,912,200	−56,000	47,03,000	5,56,71,000	4,024,900	1,800	4,026,200	+58,000	+114,000
604,900	400	605,300	—82,400	1,70,25,000	...	1,135,000	400	1,135,400	+447,700	+530,100
375,300	900	376,200	—700	56,57,000	...	377,100	1,500	378,600	+1,700	+2,400
61,300	80,000	141,300	−13,700	−1,42,000	12,24,000	72,100	91,600	163,700	+8,700	+22,400
434,400	...	434,400	+400	21,71,000	46,10,000	452,300	...	452,300	+18,300	+17,900
6,100	...	6,100	+200	...	...	...	...	...	−5,900	−6,100
259,800	200	260,000	+4,000	40,03,000	..	266,900	100	267,000	+11,000	+7,000
29,300	...	29,300	−300	2,39,000	2,32,000	31,400	..	31,400	+1,800	+2,100
1,182,500	4,800	1,187,300	—9,900	12,86,000	1,70,14,000	1,220,000	4,600	1,224,600	+27,400	+37,300
248,100	...	248,100	+2,200	27,000	37,64,000	252,700		252,700	+6,800	+4,600
8,654,800	88,300	8,743,100	—113,700	4,61,05,000	9,41,48,000	9,370,200	90,500	9,469,700	+612,900	+726,600
3,333,400	6,204,100	9,537,500	−37,600	3,80,85,000	1,34,15,000	3,433,800	5,912,800	9,346,100	−229,000	−191,400
3,317,600	*3,784,300*	*7,101,900*	−160,700	*5,37,06,000*	...	*3,580,400*	*3,806,800*	*7,387,200*	−446,000	−285,300
1,163,800	*124,800*	*1,288,600*	−47,100	*81,52,000*	*1,03,42,000*	*1,232,900*	*126,900*	*1,359,800*	−118,300	—71,200
−1,148,000	2,295,000	1,147,000	−245,400	−2,37,73,000	30,73,000	−1,380,000	1,979,100	599,100	−793,300	−547,900
660,900	...	660,900	+8,100	1,05,61,000	...	710,900	...	710,900	+58,100	+50,000
−487,100	2,295,000	1,807,900	−237,300	−1,31,09,000	30,73,000	−669,100	1,979,100	1,310,000	−735,200	−497,900
1,981,700	54,700	2,036,400	—12,800	2,99,01,000	...	1,993,600	63,600	2,057,200	+8,000	+20,800
941,900	179,200	1,121,100	+26,600	1,45,96,000	...	973,100	257,900	1,231,000	+136,500	+109,900
135,200	7,100	112,300	+40,900	14,33,000	...	95,600	8,100	103,700	+2,300	−38,600
1,546,800	380,800	1,927,600	+23,600	1,01,07,000	1,28,27,000	1,548,900	390,000	1,938,900	+34,900	+11,300
2,996,900	3,200	3,000,100	+23,000	11,48,000	4,13,16,000	3,030,900	500	3,031,400	+54,300	+31,300
878,500	...	878,500	−10,700	19,14,000	1,11,83,000	895,100	...	895,100	+5,900	+16,600
4,651,800	1,600	4,653,400	−7,600	37,59,000	7,03,12,000	4,938,100	1,500	4,939,600	+278,000	+286,200
185,700	100	185,800	+10,200	.	29,83,000	198,900	100	199,000	+23,400	+13,200
2,566,100	10,500	2,576,600	−491,300	20,62,000	5,90,09,000	4,071,400	10,500	4,081,900	+1,014,000	+1,505,300
125,300	400	125,700	−6,200	19,32,000	..	128,800	400	129,200	−2,700	+3,500
1,376,500	12,100	1,388,600	—305,200	24,65,000	2,78,63,000	2,015,200	12,000	2,027,200	+332,400	+638,600
993,400	9,600	1,003,000	+76,700	1,32,70,000	25,73,000	1,056,200	22,800	1,079,000	+152,700	+76,000
957,600	26,000	983,600	−65,900	63,69,000	98,95,000	1,084,300	28,900	1,113,200	+63,700	+129,600
16,278,600	444,300	16,722,900	−754,400	4,32,56,000	24,12,61,000	18,967,800	466,700	19,434,500	+1,957,200	+2,711,600
212,700	11,300	221,000	−5,000	32,39,000	...	215,900	11,100	227,000	−2,000	+3,000
1,100	400,000	410,100	+5,600	12,000	..	800	404,000	404,800	+300	—5,800
1,204,300	2,074,000	3,278,300	+33,600	15,35,000	1,72,77,000	1,254,100	2,077,000	3,331,100	+86,400	+52,800
587,400	96,400	683,800	−7,900	11,96,000	77,15,000	594,100	84,600	678,700	—13,000	−5,100
306,800	37,400	344,200	+6,000	21,18,000	38,06,000	396,900	48,500	445,400	+107,200	+101,200
2,312,300	2,628,100	4,940,400	+32,300	81,30,000	2,87,98,000	2,461,800	2,625,200	5,087,000	+178,900	+146,600
188,700	...	188,700	+55,200	6,99,000	...	46,600	...	46,600	−86,900	—142,100
29,000	14,900	43,900	+600	1,29,000	...	8,600	...	8,600	—34,700	—35,300
419,100	7,100	426,200	−30,500	72,63,000	...	484,200	7,200	491,400	+34,700	+65,200
341,200	...	341,200	−25,300	30,51,000	37,50,000	453,400	...	453,400	+86,900	+112,200
978,000	22,000	1,000,000	...	1,11,42,000	37,50,000	992,800	7,200	1,000,000	...	...
30,795,400	5,718,700	36,514,100	−1,018,400	14,17,57,000	37,10,30,000	34,185,800	5,507,300	39,693,100	+2,160,600	+3,179,000

BUDGET ESTIMATE, 1913-1914.			
INDIA. Amount in Rupees.	INDIA. Equivalent in £ at R15=£1.	England.	TOTAL.
R	£	£	£
5,00,79,000	3,338,600	3,631,300	6,969,900
36,27,000	241,800	175,500	417,300
[illegible]	3,580,400	3,806,800	7,387,200

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1911-1912.					REVISED	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at R 15 = £1)	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
	R	R	£	£	£	R	R
Brought forward	14,04,13,363	31,74,49,268	30,524,176	5,767,633	36,291,809	13,18,89,000	33,00,42,000
Railways—							
38.—State Railways: Interest on Debt	4,24,81,923	...	2,832 28	3,446,942	6,279,070	4,63,50,000	...
Annuities in purchase of Railways	...	...	...	3,357,301	3,357,301	...	...
Sinking Funds	...	...	...	177,677	177,677	...	...
Interest chargeable against Companies on Advances	31,44,602	...	209,640	175 500	385,140	34,14,000	...
Interest on Capital deposited by Companies	26,80,203	...	178,680	1,647,290	1,825,970	28,98,000	...
40.—Subsidized Companies: Land, etc.	8,96,204	13,190	60,626	...	60,626	7,64,000	19,000
41.—Miscellaneous Railway Expenditure	2,62,400	10,160	18,171	...	18,171	8,47,000	9,000
TOTAL	4,94,65,332	23,350	3,299,245	8,804,710	12,103,955	5,42,73,000	28,000
Irrigation—							
42.—Major Works: Working Expenses	75,78,960	95,97,583	1,145,103	...	1,145,103	76,90,000	94,45,000
Interest on Debt	66,69,010	93,25,070	1,066,272	116,595	1,182,867	74,74,000	99,83,000
42A.—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	...	...	...	...	...	...	...
43.—Minor Works and Navigation	39,65,122	87,25,975	846,073	840	846,913	41,93,000	90,11,000
TOTAL	1,82,13,092	2,76,48,628	3,057,448	117,435	3,174,883	1,93,57,000	2,84,39,000
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	...	12,535	836	...	836	...	61,000
45.—Civil Works	1,12,37,405	6,92,88,892	5,368,419	84,793	5,453,212	1,62,75,000	7,52,10,000
TOTAL	1,12,37,405	6,93,01,427	5,369,255	84,793	5,454,048	1,62,75,000	7,52,71,000
Military Services—							
46.—Army: Effective	20,84,03,972	...	13,893,598	2,439,364	16,332,962	20,51,01,000	...
Non-Effective	1,04,85,675	...	699,045	2,504,539	3,203,584	1,06,12,000	...
	21,88,89,647	...	14,592,643	4,943,903	19,536,546	21,57,13,000	...
46A.—Marine	37,61,939	...	250,793	199,932	450,728	37,92,000	...
47.—Military Works	1,30,86,104	...	872,407	37,250	909,657	1,27,59,000	...
47A.—Special Defences (1902)	40,570	...	2,705	2,001	4,706	1,00,000	...
TOTAL	23,57,78,260	...	15,718,551	5,183,086	20,901,637	23,23,64,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	45,51,07,452	41,44,22,673	57,968,675	19,957,657	77,926,332	45,41,58,000	43,37,80,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	2,12,10,407	1,414,027	...	1,414,027	...	6,02,90,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*66,74,153*	*444,943*	...	*444,943*	...	...
Total Expenditure charged to Revenue	45,51,07,452	42,89,58,927	58,937,759	19,957,657	78,895,416	45,41,58,000	4940,70,000

	ACCOUNTS, 1911-1912.			
	INDIA.		England.	Total.
	Amount in Rupees.	Equivalent in £ at R15 = £1.		
	R	£	£	£
Capital Expenditure not charged to Revenue—				
48.—State Railways	7,26,11,789	4,840,786	2,140,598	6,981,384
49.—Irrigation Works	2,17,33,198	1,448,880	87,651	1,536,531
TOTAL	9,43,44,987	6,289,666	2,228,249	8,517,915
51.—Initial Expenditure on new Capital at Delhi	74,799	4,986	6	[illegible]

Revenue of India, in India and in England—*continued.*

ESTIMATE, 1912-1913. Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease − as compared with Budget Estimate, 1912-1913.	BUDGET ESTIMATE, 1913-1914. INDIA. (RUPEE FIGURES.) Imperial.	Provincial.	Total India (converted into £ at R15=£1).	England.	TOTAL.	Increase + Decrease − of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease − of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.
£	£	£	£	R	R	£	£	£	£	£
30,795,400	5,718,700	36,514,100	−1,018,400	14,17,57,000	37,10,30,000	34,185,800	5,507,300	39,693,100	+2,160,600	+3,179,000
3,090,000	3,608,800	6,698,800	+185,200	5,00,79,000	...	3,338,600	3,631,300	6,969,900	+456,300	+271,100
...	3,357,700	3,357,700	−100	...	...	...	3,379,500	3,379,500	+21,700	+21,800
...	184,300	184,300	...	...	...	...	191,500	191,500	+7,200	+7,200
227,600	175,500	403,100	−24,500	36,27,000	...	241,800	175,500	417,300	−10,300	+14,200
193,200	1,654,900	1,848,100	−14,600	34,33,000	...	228,900	1,726,200	1,955,100	+92,400	+107,000
52,200	...	52,200	−69,000	16,00,000	10,000	107,300	...	107,300	−18,900	+55,100
57,100	...	57,100	+6,000	7,58,000	...	50,600	...	50,600	−500	−6,500
3,620,100	8,981,200	12,601,300	+83,000	5,94,97,000	10,000	3,967,200	9,104,000	13,071,200	+552,900	+469,900
1,142,300	...	1,142,300	+36,400	78,61,000	95,78,000	1,162,600	...	1,162,600	+56,700	+20,300
1,163,800	124,800	1,288,600	+47,100	81,52,000	1,03,42,000	1,232,900	126,900	1,359,800	+118,300	+71,200
...	...	...	−43,300	16,29,000	...	108,600	...	108,600	+65,300	+108,600
880,300	1,900	882,200	−42,000	45,91,000	93,05,00	26,400	7,200	933,000	+9,400	+51,400
3,186,400	126,700	3,313,100	−1,800	2,22,33,000	2,92,25,000	[illegible]0,500	134,100	3,564,600	+249,700	+251,500
4,100	...	4,100	+600	...	32,000	2,100	...	2,100	−1,400	−2,000
6,099,000	90,500	6,189,500	+537,800	1,48,59,000	8,15,25,000	6,425,600	85,400	6,511,000	+859,300	+321,500
6,103,100	90,500	6,193,600	+538,400	1,48,59,000	8,15,57,000	6,427,700	85,400	6,513,100	+857,900	+319,500
13,673,400	2,692,500	16,365,900	+510,900	20,[illegible],18,000	...	13,574,500	2,723,000	16,297,500	+442,500	−68,400
707,500	2,535,[illegible]	3,242,800	+13,100	1,06,40,000	...	709,400	2,549,000	3,258,400	+28,700	+15,600
14,380,900	5,227,800	19,608,700	+524,000	21,42,58,000	...	14,283,900	5,272,000	19,555,900	+471,200	−52,800
252,800	224,000	476,800	+29,700	34,01,000	...	226,700	251,600	478,300	+31,200	+1,500
850,600	30,000	880,600	+20,100	1,39,39,000	...	929,300	19,800	949,100	+88,600	+68,500
6,600	9,300	15,900	−4,300	2,62,000	...	17,400	7,100	24,500	+4,300	+8,600
15,490,900	5,491,100	20,982,000	+569,500	23,18,60,000	...	15,457,300	5,550,500	21,007,800	+595,300	+25,800
59,195,900	20,408,200	79,604,100	+170,700	47,02,06,000	48,18,22,000	63,468,500	20,381,300	83,849,800	+4,416,400	+4,245,700
4,019,300	...	4,019,300	} +5,577,000	...	...	...	...	...	} −1,281,500	−6,858,500
...	...	...		...	*4,25,89,000*	*2,839,200*	...	*2,839,200*		
63,215,200	20,408,200	83,623,400	+5,747,700	47,02,06,000	43,92,33,000	60,629,300	20,381,300	81,010,600	+8,134,900	−2,612,800

REVISED ESTIMATE, 1912-1913. INDIA. Amount in Rupees.	Equivalent in £ at R15=£1.	England.	TOTAL.	BUDGET ESTIMATE, 1913-1914. INDIA Amount in Rupees.	Equivalent in £ at R15=£1.	England.	TOTAL.
Rs.	£	£	£	Rs.	£	£	£
9,81,00,000	6,540,000	2,502,000	9,042,000	11,40,53,000	7,603,500	2,509,900	10,113,400
3,20,01,000	1,466,700	33,300	1,500,000	2,06,77,000	1,378,500	88,200	1,466,700
13,01,01,000	8,006,700	2,535,300	10,542,000	13,47,30,000	8,982,000	2,598,100	11,580,100
[illegible]	148,200	7,000	155,200	1,99,25,000	1,328,300	5,000	1,333,300

C.—Statement of Receipts and Disbursement of the

	Accounts, 1911-1912.			Revised Estimate, 1912-1913.			Budget Estimate, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A) .	81,743,339	1,092,411	82,835,750	86,015,000	970,300	86,985,300	81,519,900	801,900	82,321,800
Excess of Revenue over Expenditure charged to Revenue			**3,940,334**			**3,361,900**			**1,311,200**
Railway, Irrigation, and other Capital not charged to Revenue—									...
Outlay of Railway Companies—									
Repayments . . .	...	2,029	2,029	...	4,000	4,000	...	2,000	2,000
Net .			**0**			**0**			
Raised and Deposited by Railway Companies—									
On account of Subscribed Capital . . .	57,497	...	57,497	70,600	905,000	975,600	160,900	4,415,000	4,575,900
Net .			**17,497**			**565,600**			**3,160,900**
Permanent Debt Incurred—									
Sterling Debt—									
India Stock . . .	...	2,855,103		...	3,000,000		...	[illegible]	
Rupee Debt—									
Rupee Loan . . .	1,333,333	...		2,000,000	...		2,000,000	...	
Total .	1,333,333	2,855,103	4,188,436	2,000,000	3,000,000	5,000,000	2,000,000	...	2,000,000
Net .			**1,823,173**			**2,937,000**			**131,500**
Temporary Debt Incurred—									
Temporary Loans .	...	4,500,000	4,500,000	...	...	...	...	...	...
Net .			**0**			**0**			**0**
Unfunded Debt—									
Deposits of Service Funds .	89,721	...		90,100	...		90,000	...	
Savings Bank Deposits .	6,750,855	...		7,556,700	...		7,509,800	...	
Total .	6,840,576	...	6,840,576	7,646,800	...	7,646,800	7,599,800	...	7,599,800
Net .			**1,815,193**			**1,774,700**			**1,501,400**
Deposits and Advances—									
Balances of Provincial Allotments	1,414,027	...		4,019,300	...		...	...	
Appropriation for Reduction or Avoidance of Debt .	457,967	...		341,200	...		453,400	...	
Deposits of Local Funds—									
District Funds . .	3,696,473	...		4,170,500	...		3,914,000	...	
Other Funds . . .	1,194,862	...		1,347,500	...		1,182,500	...	
Deposits of Sinking Funds .	27,552	...		42,100	...		43,800	...	
Gold Standard Reserve .	...	9,485,535		3,265,700	11,263,900		...	6,178,100	
Currency Reserve—									
Council Bills appropriated .	...	1,988,333		...	...		...	...	
Gold received from India .	...	...	...	...	1,600,000		...	...	
Gold transferred . .	1,988,333	...		...	...		...	...	
Departmental and Judicial Deposits . . .	24,965,219	...		26,870,900	...		26,204,700	...	
Advances . . .	10,604,375	27,227		5,198,600	8,600		4,606,800	24,600	
Suspense Accounts . .	287,178	...		128,100	...		17,600	...	
Exchange on Remittance Accounts (net) . . .	22,555	...		...	...		...	...	
Miscellaneous . . .	26,174	...		2,400	...		6,800	...	
Total .	44,684,715	11,501,095	56,185,810	45,386,300	12,872,500	58,258,800	36,429,600	6,202,700	42,632,300
Net .			**2,209,480**			**4,592,300**			**0**
Carried over .	184,659,460	19,950,638		141,118,700	17,751,800		127,710,200	11,421,600	

[G]overnment of India, in India and in England.

	Accounts, 1911-1912.			Revised Estimate, 1912-1913.			Budget Estimate, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	57,968,675	19,957,657	77,926,332	59,195,900	20,408,200	79,604,100	63,468,500	20,381,300	83,849,800
Add—Provincial Surpluses transferred to "Deposits"	1,414,027	...	1,414,027	4,019,300	...	4,019,300	...	...	...
Deduct—Provincial Deficits charged to "Deposits"	*444,943*	...	*444,943*	...	...	...	*2,839,200*	...	*2,839,200*
Total	58,937,759	19,957,657	78,895,416	63,215,200	20,408,200	83,623,400	60,629,300	20,381,300	81,010,600
Railway, Irrigation, and other Capital not charged to Revenue—									
Outlay on Irrigation Works	1,418,880	87,651	1,536,531	1,466,700	33,300	1,500,000	1,378,500	88,200	1,466,700
Outlay on State Railways	4,840,786	2,140,598	6,981,384	6,540,000	2,502,000	9,042,000	7,603,500	2,509,900	10,113,400
Initial expenditure on New Capital at Delhi	4,986	6	4,992	148,200	7,000	155,200	1,328,300	5,000	1,333,300
Outlay of Railway Companies—									
Payments for Capital outlay	314,614	673,945	988,559	171,700	1,077,300	1,249,000	227,400	1,822,900	2,050,300
Net			**986,530**			**1,245,000**			**2,046,300**
Raised and deposited by Railway Companies—Payments for discharge of Debentures	...	40,009	40,000	...	410,000	410,000	...	1,415,000	1,415,000
Net			**0**			**0**			**0**
Permanent Debt Discharged—									
Sterling Debt—									
Madras Railway Debentures	...	868,700		...	249,700		...	170,000	
Indian Midland Do.	...	907,500		...	1,227,900		...	1,111,200	
India Bonds	...	500,000		...	500,000		...	500,000	
Rupee Debt -									
4½ p. c. loans	67	...		...	...		...	...	
4 p. c. Loans	80,910	...		82,400	...		82,400	...	
3½ p. c. Loans	200	...		100	...		100	...	
3 p. c. Loans	7,886	...		2,800	...		4,800	...	
Provincial Debentures	...	...		100	...		...	...	
Total	89,063	2,276,200	2,365,263	85,400	1,977,600	2,063,000	87,300	1,781,200	1,868,500
Net			**0**			**0**			**0**
Temporary Debt Discharged—									
Temporary Loans	...	5,000,000	5,000,000	...	4,500,000	4,500,000	...	...	...
Net			**500,000**			**4,500,000**			**0**
Unfunded Debt—									
Special Loans	269	...		200	...		200	...	
Deposits of Service Funds	93,577	...		93,700	...		96,200	...	
Savings Bank Deposits	4,931,537	...		5,778,200	...		6,002,000	...	
Total	5,025,383	...	5,025,383	5,872,100	...	5,872,100	6,098,400	...	6,098,400
Net		...	**0**			**0**			**0**
Deposits and Advances—									
Balances of Provincial Allotments	444,943	...		...	...		2,839,200	...	
Deposits of Local Funds—									
District Funds	3,593,981	...		4,015,800	...		3,847,300	...	
Other Funds	1,121,303	...		1,215,200	...		1,134,300	...	
Gold Standard Reserve	...	9,889,183		3,265,700	11,332,600		...	6,164,500	
Currency Reserve—									
Council Bills appropriated	1,988,333	...		...	...		...	...	
Gold Transferred	...	655,000		...	1,600,000		...	...	
Sums invested	...	1,333,333		...	...		...	...	
Departmental and Judicial Deposits	24,514,769	...		26,653,700	...		26,133,300	...	
Advances	10,231,543	73,813		5,198,100	180,100		4,594,200	25,000	
Suspense Accounts	111,078	...		186,700	...		69,800	...	
Exchange on Remittance account (net)	...	...		18,600	...		...	...	
Miscellaneous	19,027	24		...	...		...	...	
Total	42,024,977	11,951,353	53,976,330	40,553,800	13,112,700	53,666,500	38,618,100	6,189,500	44,807,600
Net			**0**			**0**			**2,175,300**
Carried over	112,686,448	42,127,410		118,058,100	44,028,100		115,970,800	34,193,000	

C.—Statement of Receipts and Disbursements of the

	Accounts, 1911-1912.			Revised Estimate, 1912-1913.			Budget Estimate, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	134,659,400	19,950,638		141,118,700	17,751,800		127,710,200	11,421,600	
Loans and Advances by Imperial Government	264,742	...	264,742	260,000	...	260,000	199,000	...	199,000
Net			**201,914**			**187,600**			**13,100**
Loans and Advances by Provincial Governments	986,707	...	986,707	1,091,300	...	1,091,300	937,600	...	937,600
Net			**0**			**0**			**0**
Loans to Local Boards for Railway Construction	6,583	...	6,583	6,900	...	6,900	7,100		7,100
Net			**6,583**			**6,900**			**7,100**
Remittances—									
Inland Money Orders	32,427,579	...		33,333,300	...		34,693,400	...	
Other Local Remittances	87,885	...		440,100	...		434,700	...	
Other Departmental Accounts	6,226	...		...	...		...	...	
Net Receipts by Civil Treasuries from—									
Post Office	2,168,276	...		2,241,900	...		2,028,300	...	
Railways	12,606,038	...		14,765,700	...		13,704,100	...	
Public Works	8,700			...	...		...		
Net Receipts from Civil Treasuries by—									
Telegraph	733,423	...		733,700	...		718,300	...	
Marine	291,885	...		260,100	...		199,300	...	
Military Works	738,525	...		719,400	...		803,100	...	
Military	13,268,513	...		13,146,600	...		13,017,800	...	
Remittance Account between England and India—									
Purchase of Silver	...	...		7,060,000	...		...	...	
Railway transactions	2,195,707	7,655		3,650,300	24,600		4,914,900	504,800	
Other	903,598	1,253,414		2,559,900	1,877,700		771,800	1,390,000	
Total	65,436,355	1,261,069	66,697,424	78,911,000	1,902,300	80,813,300	71,285,700	1,894,800	73,180,500
Net			**49,524**			**146,700**			**65,200**
Secretary of State's Bills drawn	...	25,070,216	25,070,216	...	27,060,000	27,060,000	...	21,200,000	21,200,000
Total Receipts	201,353,847	46,281,923		221,387,900	46,714,100		200,139,600	34,516,400	
Opening Balance	13,566,922	(a) 18,174,349		12,279,689	(b) 19,463,723		18,336,389	(c) 10,627,923	
GRAND TOTAL	214,920,769	64,456,272		233,667,589	66,177,823		218,475,989	45,144,323	

(a) Of this amount £1,477,358 represents the funds of the Gold Standard Reserve.
(c) " £1,005,000 " " " "

DELHI,
FINANCE DEPARTMENT
March 1st, 1913.

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

Government of India, in India and England—*continued.*

	Accounts, 1911-1912.			Revised Estimate, 1912-1913.			Budget Estimate, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	112,686,448	42,127,410		118,053,100	44,028,100		115,970,800	34,193,000	
Loans and Advances by Imperial Government	62,828	...	62,828	72,400	...	72,400	185,900	...	185,900
Net			**0**			**0**			**0**
Loans and Advances by Provincial Governments	1,179,862	...	1,179,862	1,288,200	...	1,288,200	1,063,500	...	1,063,500
Net			**193,155**			**196,900**			**125,900**
Remittances—									
Inland Money Orders	32,398,535	...		33,333,300	...		34,666,700	...	
Other Local Remittances	...	...		441,000	...		434,700	...	
Other Departmental Accounts	127	...		...	...		...	...	
Net payments into Civil Treasuries by—									
Post Office	2,158,879	...		2,241,900	...		2,028,300	...	
Railways	12,704,524	...		14,647,300	...		13,704,100	...	
Net Issues from Civil Treasuries to—									
Telegraph	740,023	...		733,700	...		718,300	...	
Marine	292,953	...		260,100	...		199,300	...	
Military Works	749,165	...		719,400	...		803,100	...	
Military	13,208,720	...		13,146,600	...		13,017,800	...	
Remittance Account between England and India—									
Purchase of silver	...	...		...	7,060,000		...	...	
Railway transactions	2,914	2,200,448		24,600	3,650,300		504,800	4,914,900	
Other	1,466,921	664,691		3,596,900	811,500		1,547,900	575,400	
Total	63,782,761	2,865,139	66,647,900	69,144,800	11,521,800	80,666,600	67,625,000	5,490,300	
Net			**0**			**0**			
Secretary of State's Bills paid	24,929,181	...	24,929,181	26,772,700	...	26,772,700	21,202,000	...	21,202,000
Total Disbursements	202,641,080	44,992,549		215,331,200	55,549,900		206,047,200	39,683,300	
Closing Balance	12,279,689	(b) 19,463,723		18,336,389	(c) 10,627,923		12,428,789	(d) 5,461,023	
GRAND TOTAL	214,920,769	64,456,272		233,667,589	66,177,823		218,475,989	45,144,323	

(b) Of this amount £1,073,710 represents the funds of the Gold Standard Reserve.
(d) " £1,018,600 " " " " "

M. F. GAUNTLETT,
[Con]troller General.

R. W. GILLAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 6th March 1913, based on the Indian Daily Weather Reports of the period.

1. The first two days of the week were practically rainless, but another depression entered Baluchistan from the west and introduced a period of unsettled weather which lasted up to the end of the week, and gave precipitation in all the rainfall divisions of Northern and Central India, with the exception of Rajputana East and Central India West.

2. *Burma.*—Rainfall occurred in Tenasserim on most days, and at Mandalay and Maymyo on the 5th.

Northeast India, including Orissa.—Rainfall was nearly general in Bihar, Chota Nagpur and North Bengal on the 5th, and extended over the rest of the division on the following day.

The United Provinces, Central India and the Central Provinces.—In the United Provinces rainfall was local on the 3rd and nearly general on the 4th; in the Central Provinces and Central India East only local falls occurred.

Northwest India.—There was nearly general precipitation in the Punjab on the 3rd and 4th, in the eastern half of Baluchistan on the 1st and 2nd, and in Sind on the 2nd. In the North-West Frontier Province precipitation occurred chiefly in the hills and was nearly general on the 1st, 2nd and 3rd. In Kashmir no precipitation of importance occurred, and in Rajputana and Gujarat only light falls were reported from Bikaner and Ahmedabad.

The Peninsula.—There were only a few falls in the extreme south.

3. The chief daily amounts were as follows:—

February 28th. Tavoy 1·05″.

March 1st, Tavoy 1·30″, Pachmarhi 1·13″, Quetta 1·50″, Chaman 0·98″ and Parachinar 1·61″.

„ 2nd, Nowgong 1·02″ and Parachinar 1·87″.

„ 3rd, Chakrata 1·03″, Fort Sandeman 0·80″, Cherat 1·86″, Peshawar 0·61″, Khushab 0·60″, Lahore 1·06″, Ludhiana 1·28″, Ambala 0·78″ and Simla 0·80″.

„ 4th, Ranchi 1·07″, Hazaribagh 1·25″, Cawnpore 0·94″, Bahraich 1·51″ Bareilly 1·13″, Meerut 0·90″, Roorkee 1·18″, Mukteswar 1·33″ Pendra 1·25″, Delhi 0·45″, Simla 2·10″, Ludhiana 0·82″ and Khushab 0·59″.

„ 5th, Moulmein 1·20″, Shillong 1·28″, Cherrapunji 1·30″, Saugor Island 0·91″, Burdwan 1·07″, Bogra 0·91″, Jalpaiguri 1·05″, Balasore 1·00″, Hazaribagh 1·09,″ Patna 1·07″, Naya Dumka 1·17″ and Trivandrum 1·33″.

4. The rainfall of the week was 20 per cent. or more in excess in Malabar, Lower Burma, the whole of northeast India, the United Provinces, the Central Provinces, Central India East, and the whole of northwest India excluding Kashmir, Gujarat and Rajputana East. It was 20 per cent. or more in defect in the Bay Islands, Upper Burma, Kashmir, Rajputana East, Hyderabad and the Madras Coast North.

The seasonal rainfall up to date was 20 per cent. or more in excess in Burma, northeast India, the United Provinces, the Central Provinces East, Baluchistan, Sind and Malabar; was within 20 per cent. of the normal in Central India East, the Central Provinces West, the Punjab and Kashmir; and upwards of 20 per cent. in defect elsewhere.

Division.	Rainfall data for week ending on 6th March 1913.			Rainfall data from 29th November 1912 to 6th March 1913.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	Seasonal percentage departure from normal. This week.	Seasonal percentage departure from normal. Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0	0·1	—0·1	3·4	10·0	— 6·6	— 66	— 66
Lower Burma	0·6	0·1	+0·5	1·2	1·0	+ 0·2	+ 20	— 33
Upper Burma	0	0·1	—0·1	0·9	0·7	+ 0·2	+ 29	+ 50
Assam	0·5	0·4	+0·1	4·4	2·8	+ 1·6	+ 57	+ 63
Bengal	0·6	0·3	+0·3	3·0	1·6	+ 1·4	+ 87	+ 85
Orissa	0·8	0·2	+0·6	3·5	2·0	+ 1·5	+ 75	+ 50
Chota Nagpur	1·9	0·2	+1·7	8·3	2·7	+ 5·6	+207	+156
Bihar	0·9	0·1	+0·8	2·4	1·3	+ 1·1	+ 85	+ 25
United Provinces, East	1·0	0·1	+0·9	2·4	1·7	+ 0·7	+ 41	— 13
United Provinces, West	0·9	0·1	+0·8	3·7	2·8	+ 0·9	+ 32	+ 4
Punjab, East and North	0·9	0·3	+0·6	3·1	3·7	— 0·6	— 16	— 35
Punjab, South-west	0·6	0·2	+0·4	1·9	1·7	+ 0·2	+ 12	— 13
Kashmir	0·1	0·9	—0·8	7·1	8·2	· 1·1	— 13	— 4
N.-W. Frontier Province	0·5	0·3	+0·2	2·1	2·8	0·7	— 25	— 36
Baluchistan	1·5	0·3	+1·2	6·4	4·4	+ 2·0	+ 45	+ 20
Sind	0·2	0·1	+0·1	1·0	0·8	+ 0·2	+ 25	+ 14
Rajputana, West	0·1	0	+0·1	0·3	0·8	— 0·5	— 63	— 75
Rajputana, East	0	0·1	—0·1	0·2	1·0	— 0·8	— 80	— 78
Gujarat	0	0	0	0	0·1	— 0·1	—100	—100
Central India, West	0	0	0	0	0·5	— 0·5	—100	—100
Central India, East	0·9	0·1	+0·8	2·4	2·1	+ 0·3	+ 11	— 25
Berar	0·1	0·1	0	0·1	1·4	— 1·3	— 93	—100
Central Provinces, West	0·3	0·1	+0·2	1·6	1·5	+ 0·1	+ 7	— 7
Central Provinces, East	0·8	0·2	+0·6	4·9	1·9	+ 3·0	+158	+141
Konkan	0	0	0	0	0·2	— 0·2	—100	—100
Bombay Deccan	0	0	0	0	0·4	— 0·4	—100	—100
Hyderabad, North	0	0·1	—0·1	0·3	0·7	— 0·4	— 57	— 50
Hyderabad, South	0	0·1	—0·1	0·1	0·7	— 0·6	— 86	— 83
Mysore	0	0	0	0	1·0	— 1·0	—100	—100
Malabar	0·3	0·1	+0*2	2·9	2·4	+ 0·5	+ 21	+ 13
Madras, South-east	0	0	0	2·9	6·9	— 4·0	— 58	— 58
Madras Deccan	0	0	0	0	0·9	— 0·9	—100	—100
Madras Coast, North	0	0·1	—0·1	0·3	2·7	— 2·4	— 89	— 88

G. C. SIMPSON,
for *Director General of Observatories.*

Dated 6th March 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday, 1st March 1913.

Burma.—Tavoy reports 1·32 inches of rain. Light showers fell in three other districts. Threshing and winnowing of winter rice are almost completed. Agricultural operations for spring and summer rice and miscellaneous crops are progressing normally. The condition of standing crops is good. The price of unhusked rice has fallen further at Rangoon.

Assam.—Slight rain fell in most districts. Ploughing for early and late rice and jute is in progress. Gathering of mustard is nearly finished. Crushing of sugarcane and pruning of tea are proceeding. The average price of common rice is nearly 2 per cent. higher than last week. Cattle disease prevails in Sylhet and Manipur.

Bengal.—During the week light rain fell throughout the Province except in places in the Chittagong division. Preparation of lands for autumn paddy and jute is going on briskly. Harvesting of spring crops and pressing of sugarcane are in progress. Prospects of standing crops are generally good. The average price of common rice for the Province has risen by about 1·5 per cent. as compared with that of the previous week. Cattle disease is reported from Khulna and from parts of Burdwan and Tippera.

Bihar and Orissa.—The rainfall was fairly general over the Province, the fall being light to moderate. Preparation of land and pressing of sugarcane continue. Harvesting of oilseeds and pulses is going on. Planting of sugarcane has commenced. The recent rainfall has slightly damaged standing spring crops. The condition of standing crops is otherwise good. The price of common rice has generally risen in Bihar and is almost stationary in Orissa and Chota Nagpur. The condition of cattle is on the whole good. The supply of fodder and water is sufficient throughout the Province. The condition of standing crops in the Feudatory States of Orissa is reported to be good.

United Provinces.—Rain has fallen throughout the Provinces except in Bundelkhand. The fall was fairly heavy in the hills, the eastern submontane districts and in Muttra and light elsewhere. Some damage from hail is reported. Crops are generally in good condition. Peas and gram are being harvested and opium extraction has commenced. Extra crops are being largely sown. Pressing and planting of cane continue. Fodder and water are sufficient. In Mirzapur there are 1,891 persons on test works and 10,790 on ordinary canal works and water works. In the Chakia district of the Benares State there are 1,639 persons on regular works and 2,490 in receipt of gratuitous relief. Cattle disease is still widespread in Bundelkhand; elsewhere it is diminishing. Prices are steady with a tendency to rise.

Punjab.—Sufficient rain has fallen in all districts. The condition of irrigated spring crops is average to good and of unirrigated crops generally fair. Sowings of extra spring crops and pressing of sugarcane continue. The outturn of sugarcane is average to good. Ploughing for autumn crops has commenced. Cattle are generally healthy but fodder is insufficient in places. Prices remain high.

North-West Frontier Province.—Good rain fell throughout the Province improving standing crops. The weather is cool and cloudy. The condition of irrigated crops is good and unirrigated average. Sugarcane and extra spring crops are being sown in Peshawar and Bannu. The condition of cattle is good. Fooder is sufficient except in Dera Ismail Khan. The water-supply is sufficient. Prices are high but slightly falling.

Jammu.—The rain during the week was good. Prices are fluctuating. Wheat sells from 9 to 13 and maize from 13 to 20 seers per rupee. The condition of standing crops is fair. Cattle disease of mild type prevails in the Riasi and Kathua tahsils. Fodder is insufficient in some tahsils.

Kashmir.—Slight rain fell on three occasions during the week and was useful to spring crops. Ploughing and sowing for spring crops are in progress. Prices are normal with a tendency to rise. Cattle disease prevails in some villages of the Kulgam tahsil. Fodder is average.

Rajputana.—The weather is clear and cool. The rainfall in cents was:—Jaisalmer 30 to 73, Bikaner 64 to 114 and Alwar 5. Slight rain fell in Jaipur. Spring crops are being irrigated and are in fair condition. Some damage to crops from hailstorms is reported in

Jaipur. Prospects are generally fair. Cattle disease is reported in a few places. Fodder and water are sufficient. Prices are generally high and stationary. The opium crop in Kishangarh is doing well.

Central India.—The rainfall was partial in Gwalior and Bundelkhand. The weather was cool and occasionally cloudy and stormy. The outturn of spring crops is good. Cattle disease prevails in parts of Gwalior, Indore, Bhopal, Bundelkhand and Bhopawar. The fodder supply is good. Prices are normal in Bhopal, above normal in Baghelkhand, fluctuating in Indore and steady elsewhere.

Central Provinces.—During the week Bhandara had 1¾ inches of rain. The Vindhyan, Satpura and Chattisgarh districts and Jubbulpore, Narsinghpur and Nagpur also received light showers ranging from 11 to 82 cents. Harvesting of spring crops continued and prospects are favourable. Fodder continues to be dear and scarce in Wardha and parts of Chhindwara, and dear in Saugor, Akola and Amraoti. Water is sufficient everywhere. Agricultural stock is generally in good condition. Variations in prices are unimportant.

Feudatory States.—Four States had rain ranging from 30 cents to 1¼ inches. The condition of spring crops is generally good. Wheat rose in Udaipur and Jashpur and rice fell in Jashpur by 2 seers per rupee.

Bombay.—Slight rain fell during the week in parts of Sind. The rainfall was beneficial. Standing crops are generally in good condition except in parts of Larkana where they have been damaged slightly by frost. Harvesting of spring crops is generally in progress. Cotton picking continues in parts of Nawabshah, Gujarat, the Karnatak, Cutch and Rewa Kantha. The fodder supply is deficient in Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch. The condition of stock is deteriorating in Ahmednagar. Drinking water is generally adequate except in parts of Ahmednagar and Sholapur. Water for irrigation is deficient in parts of West Khandesh, Ahmednagar, Sholapur and Bijapur. Prices are high but generally stationary. The public health is generally good. Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows:—Distress is deepening in Ahmednagar. Return of emigrants continues. There is no wandering or emaciation. Two kitchens and five poor houses have been opened. The people on relief are generally in good condition. Steps are being taken to organise special measures for weavers and artizans. The public health is generally good. Land revenue suspensions have been granted and *takavi* advanced freely for fodder and wells. Government grass continues to find a ready sale. Measures for the improvement of the water supply from Government and Local Board grants continue. Four cattle kitchens have been opened from charitable funds. The numbers on gratuitous relief for the week ending the 1st March were:—Ahmednagar 18,358; Poona and Sholapur 1,231. Total 19,589.

Hyderabad.—Slight showers fell in isolated parts during the week. The average fall was 5 cents. Spring crops are fair to good except in parts of the Aurangabad, Bir and Usmanabad districts. Spring crops are being generally harvested. Crops have been damaged by insects in parts of the Raichur and Karimnagar districts. Late rice is being weeded and irrigated in parts. Crops are fair to good. Fodder is being imported into the affected talukas of the Aurangabad and Bir districts. *Takavi* is being distributed and ordinary works have been increased. The daily average number of labourers on works during the week ending 22nd February was:—8,618. The total number was 60,326. Cattle disease prevails in 9 talukas, fodder scarcity in 19 and water scarcity in 14. Prices:—Wheat 6¼, coarse rice 5¼ and *juar* 10¾ seers per rupee. White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest $24\frac{1}{7}$ seers in Adilabad.

Mysore.—Prices of food grains are generally steady. Markets are well supplied. Standing crops are in good condition. Prospects of the season are good. Cattle are generally healthy. Water and fodder are available.

Coorg.—Threshing of rice continues. Prices of food grains are stationary. The public health is fair. Water and fodder for cattle are sufficient.

Madras.—The rainfall was light in parts of the Circars and in Malabar. There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding with outturn fair to normal. Sowings of dry crops and paddy are proceeding normally in parts. The condition of cattle is generally good. Fodder and water are generally sufficient. Prices are stationary.

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	Preceding week (revised).			Present week.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
British Provinces.							
Bombay	...	19,156	19,156	...	19,589	19,589	+433

E. D. MACLAGAN,
Secretary to the Government of India.

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India.

For the week ending 22nd February 1913.

No.	Name of district or State.	AREA UNDER FAMINE RELIEF.							TRACTS UNDER OBSERVATION AND TEST.	
		Area affected in square miles.	Estimated population of area in column 3.	Number of persons employed on relief works.	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF.			Grand total on relief.	Number of persons on test works.	Number of persons in receipt of gratuitous relief.
					Dependants of relief workers relieved on works.	Relieved in villages, kitchens, poor-houses, etc.	Total.			
1	2	3	4	5	6	7	8	9	10	11
					BOMBAY.					
	Districts.									
1	Ahmednagar	5,076	742,000	...	......	19,156	19,156	19,156	...	...
2	Poona .	(Not	given) .	...	......	......	......	...	...	256
3	Sholapur .	...	...	...	......	......	......	...	...	975
	Total Bombay	5,076	742,000	...	......	19,156	19,156	19,156	...	[illegible]31
					UNITED PROVINCES.					
1	Mirzapur .	(Not	given)	...	......	......	......	...	2,322	...
	Native States.									
1	Chakia district of the Benares State.	Di	tto .	...	......	......	......	...	2,950	2,512
	Total United Provinces.	...	...	...	......	......	......	...	5,272	2,512

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

IMPORTS (in hundredweights) of COTTON (raw), WHEAT, RICE (including paddy), GRAM and PULSE, LINSEED, RAPE and MUSTARD SEED, JUTE, and TEA, into certain ports in December 1912, and from 1st January to 31st December 1912 and in the corresponding period of 1911.

Whence exported	COTTON, raw										Whence exported
	Calcutta		City of Bombay		Karachi		Madras ports		TOTAL		
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	
Imports in December											
By Rail and River—											*By Rail and River—*
Assam	205	26							205	26	Assam
Bengal	40	3 411							40	3 411	Bengal
Bihar and Orissa	—	212	—		—		—		—	212	Bihar and Orissa
U. P. of Agra and Oudh	4 731	31 274	18 727	244 7[illegible]		6 5[illegible]			23 4[illegible]	282 547	U P of Agra and Oudh
Punjab	1 935	7 654	23 060	124 3[illegible]	78 462	290 786			103 457	422 775	Punjab
Sind and Br Baluchistan				182	60 863	79 135			60 863	79 317	Sind and Br Baluchistan
Raj. and C India	25	522	19 262	19 [illegible]		1 0[illegible]4			19 287	51 957	Raj and C India
Bombay	548	1	81 006	206 [illegible]			892		82 446	206 486	Bombay
Central Provinces and Berar	35 005	6 367	508 866	246 062					543 871	252 429	Cent Provs. and Berar
Nizam's Territory	713	717	31 416	96 1[illegible]			10 3[illegible]	1 7[illegible]8	15 461	101 6[illegible]	Nizam's Territory
Madras							1[illegible]959	39 6[illegible]1	1[illegible]959	39 621	Madras
Mysore			191	1[illegible]			242	[illegible]	136	172[illegible]	Mysore
TOTAL	43 202	50 187	685 [illegible]	96[illegible] 321	139 325	377 49[illegible]	31 428	15 144	899 486	1 441 150	TOTAL
By Sea—											*By Sea—*
Bengal	974	875		[illegible]					9[illegible]4	1,393	Bengal
Bihar and Orissa	—		—		—		—		—		Bihar and Orissa
Bombay	711	1 004			12[illegible]	137	2 353	3 0[illegible]6	3 192	4 2[illegible]7	Bombay
Sind and Br Baluchistan			38 18[illegible]	53 1[illegible]					38 186	53 175	Sind and Br Baluchistan
Madras	3 073	3 336	961	8 512				29	1 037	11 887	Madras
Burma	14 869	14 247	950	212[illegible]			179	18	15 998	16 390	Burma
Non Br Ports in India			13 841	58 173	3	2			13 841	58 175	Non-Br Ports in India
Foreign countries	950	423	68 517	[illegible]619	20[illegible]		2 257	1 233	71 920	14 275	Foreign countries
TOTAL	20 580	19 945	122 456	135 122	633	139	4 789	4 296	148 460	159 503	TOTAL
TOTAL IMPORTS	63,782	70 132	807 989	1 103 116	139 958	377 631	36 217	19 410	1 047,946	[illegible]600 652	TOTAL IMPORTS
Imports to end of December											
By Rail and River—											*By Rail and River—*
Assam	181 219	62 905							181 219	62 908	Assam
Bengal	24 144	97 018		676			7		24 151	97 724	Bengal
Bihar and Orissa	—	11 795	—				—		—	11 798	Bihar and Orissa
U P of Agra and Oudh	83 431	125 538	208 351	657 1[illegible]	[illegible]321	7 723	2		295 105	790 724	U P of Agra and Oudh
Punjab	413 608	14 648	105 318	360 2[illegible]	173 [illegible]52	1 070,816			592 805	1 451 735	Punjab
Sind and Br Baluchistan				182	51[illegible] [illegible]20	177 821			517 520	175 003	Sind and Br Baluchistan
Raj and C. India	19 501	2[illegible]08	62[illegible] 299	81 081	1 717	1 099			636 517	55[illegible] 788	Raj and C India
Bombay	2 852	993	2 631 [illegible]3	1 631 06[illegible]			10 536	8 76[illegible]	2 647 681	1 640 829	Bombay
Cent Provs and Berar	111 775	129 155	2 267 071	2 969 [illegible]1					2 378 846	3 098 909	Cent Provs and Berar
Nizam's Territory	1 604	3 32[illegible]	376 503	651 [illegible]8			98 [illegible]02	152 [illegible]17	476 109	830 1[illegible]	Nizam's Territory
Madras	1 747	1 712	20 095	80 867			1 015 16[illegible]	1 235 21[illegible]	1 037 312	1 317 796	Madras
Mysore	12	23	15 619	67			19 652	20 163	35 283	27 227	Mysore
TOTAL	432 923	448,758	6 252 582	6 912 3[illegible]	1 02[illegible] 110	1 563 459	1 141 566	1 476 994	8 856 481	10 431 59[illegible]	TOTAL
By Sea—											*By Sea—*
Bengal	75,310	44 921	15 821	11 29[illegible]				1 787	91 131	56 0[illegible]	Bengal
Bihar and Orissa	—	3	--		—		—		—	3	Bihar and Orissa
Bombay	31,572	18 098	9 270	90[illegible]	2 0[illegible]7	2,288	70 262	46 138	113 161	67 429	Bombay
Sind and Br Baluchistan	1 827		252 672	333 6[illegible]					254 499	333 665	Sind and Br Baluchistan
Madras	37 080	40 279	41 575	168 039			1	99	78 656	208 417	Madras
Burma	45,990	123,066	973	9 573			358	630	47 321	1 3 269	Burma
Non-Br. Ports in India	305		1 169 577	752 39[illegible]	91	53	3		1 169 976	752 443	Non-Br. Ports in India
Foreign countries	8,862	20 341	180 488	759 9[illegible]0	409	146	2 346	25 279	192 105	805 746	Foreign countries
TOTAL	200,916	246,708	1 670,376	2 035,868	2 557	2,487	72,970	73,983	1 946 849	2,358,996	TOTAL
TOTAL IMPORTS	633,869	695,466	7,922,958	8 978 256	1 028 967	1,565,946	1 217 536	1 550 927	10,803 330	12,790 595	TOTAL IMPORTS

N.B —Provinces named in the first and last columns include their chief port or ports. " Madras ports " includes the ports of Madras, French Ports (Pondicherry and Karikal, exclusive of sea imports from Non British Ports and Foreign countries), Negapatam, Tuticorin Calicut, Cocanada Vizagapatam, Cuddalore, Cochin, Tellicherry, Cannanore, Masulipatam, Mangalore, Quilon, Porto Novo, and Badagara.

Figures previous to 1st April 1912 in this statement against " Bengal " include those relating to " Bihar and Orissa," but exclude those for Eastern Bengal districts (*viz.*, Bakarganj, Faridpur, Dinajpur, Rajshahi, Rangpur, Bogra, Pabna, Jalpaiguri, Malda, Dacca, Mymensingh, Tippera including Hill Tippera, Chittagong including Port and town, Noakhali and Chittagong Hill Tracts) ; these latter are included in the figures shown against " Assam.

Whence exported	Wheat								Rice (includ			
	Calcutta		City of Bombay		Karachi		Total		Calcutta		Karachi	
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912
Imports in December												
By Rail and River—												
Assam	1,118	...	...	...	...	...	1,118	...	240,681	11,253	...	...
Bengal	93,568	1,926	29	...	...	...	93,597	1,926	1,021,538	889,267	...	...
Bihar and Orissa	—	41,566	—	...	—	...	—	41,566	—	220,649	—	...
U. P. of Agra and Oudh	192,639	253,707	9,168	92,763	159,069	275,500	360,876	621,970	10,098	2,183	...	...
Punjab	...	...	25,315	36,726	853,637	602,273	878,982	638,999	106	253	4,609	31,418
Sind and Br. Baluchistan	...	...	...	...	20,267	6,085	20,267	6,085	...	...	139,455	220,224
Raj. and C. India	1,682	1,771	40,177	126,907	1,446	303	43,305	128,981	...	...	...	...
Bombay	...	...	13,211	5,255	...	...	13,211	5,255	...	2	...	...
Cent. Provs. and Berar	45,454	7,705	240,622	68,443	...	...	286,076	71,148	1,773	2,917	...	...
Nizam's Territory	...	...	16	...	...	...	16	...	...	...	...	...
Madras	...	1	108	...	...	...	108	1	68	280	...	...
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	334,461	306,676	328,676	325,094	1,034,419	884,111	1,697,556	1,515,881	1,274,214	1,126,810	144,064	251,642
By Sea—												
Bengal	...	...	...	...	...	...	...	...	9,858	...	...	...
Bihar and Orissa	—	...	—	...	—	...	—	...	—	27,233	—	...
Bombay	...	...	2	107	16	24	18	131	...	...	387	392
Sind and Br. Baluchistan	...	...	3	...	...	...	3	...	...	...	8,347	8,621
Madras	...	...	...	...	...	...	...	...	2	...	...	...
Burma	...	...	...	...	...	...	...	...	...	34	...	...
Non-Br. Ports in India	...	...	189	531	...	...	189	531	...	...	...	...
Foreign countries	...	...	4	...	...	...	4	...	34	25	...	9
TOTAL	...	...	198	638	16	24	214	662	9,894	27,292	8,734	8,962
TOTAL IMPORTS	334,461	306,676	328,874	325,732	1,034,435	884,135	1,697,770	1,516,543	1,284,108	1,154,102	152,798	260,604
Imports to end of December												
By Rail and River—												
Assam	36,793	2,258	...	...	...	...	36,793	2,258	2,306,856	2,184,988	...	...
Bengal	1,223,393	251,671	48	13	...	...	1,223,441	251,684	10,238,136	12,088,183	...	...
Bihar and Orissa	—	858,959	—	201		...	—	859,160	—	1,679,312	—	...
U. P. of Agra and Oudh	4,947,345	5,285,798	605,589	1,747,508	3,486,291	7,579,913	9,039,175	14,613,219	21,254	16,807	13	10
Punjab	16,667	4,691	437,088	245,689	17,111,738	22,507,729	17,565,493	22,758,109	2,091	2,503	53,136	78,719
Sind and Br. Baluchistan	...	102	395	...	692,516	138,497	692,911	138,599	98	2	1,191,010	1,281,980
Raj. and C. India	5,841	28,830	668,367	1,529,528	52,964	13,599	727,172	1,571,957	119	661	2	18
Bombay	1	...	650,150	140,234	...	...	650,151	140,234	291	2	...	...
Cent. Provs. and Berar	775,988	300,093	2,991,468	2,748,585	...	...	3,767,456	3,048,678	10,492	33,124	...	...
Nizam's Territory	...	...	14,781	9,170	...	...	14,781	9,170	10	...	...	...
Madras	...	1	266	...	...	...	266	1	1,010	1,214	...	...
Mysore	...	...	16	...	...	...	16	...	...	...	...	...
Kashmir	...	...	...	...	...	2,606	...	2,606	...	...	...	...
TOTAL	7,006,028	6,732,403	5,368,118	6,420,928	21,343,509	30,242,344	33,717,655	43,395,675	12,580,267	15,951,295	1,244,161	1,360,736
By Sea—												
Bengal	...	...	112	48	...	...	112	48	194,060	30,474	...	112
Bihar and Orissa	—	...	—	...	—	...	—	...	—	132,160	—	...
Bombay	13	...	195	160	1,285	519	1,493	679	199	40	3,974	3,401
Sind and Br. Baluchistan	...	...	69,743	15,375	...	...	69,743	15,375	...	...	58,977	57,981
Madras	...	...	302	53	...	...	302	53	2	...	...	4
Burma	...	...	...	...	...	...	...	...	79,147	7,174	...	...
Non-Br. Ports in India	...	...	149,525	4,571	20,114	...	169,639	4,571	...	...	...	118
Foreign countries	...	127	27,686	54,882	176	3,328	27,862	58,337	485	671	...	88
TOTAL	13	127	247,563	75,089	21,575	3,847	269,151	79,068	273,902	170,519	62,951	61,699
TOTAL IMPORTS	7,006,041	6,732,530	5,615,681	6,496,017	21,865,084	30,246,191	33,986,806	43,474,738	12,854,169	16,121,814	1,307,112	1,422,435

* One maund of paddy is

...ING PADDY)*				GRAM AND PULSE								
Madras ports		TOTAL		Calcutta		City of Bombay		Karachi		TOTAL		Whence exported
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	
Imports in December												
												By Rail and River—
...	...	240,631	11,253	26,645	...	...	...	...	...	26,645	...	Assam
117,367	41,067	1,188,905	930,384	335,966	54,008	...	...	...	...	335,966	54,008	Bengal
—	59,666	—	280,315	—	163,217	—	...	—	...	—	163,217	Bihar and Orissa
...	...	10,098	2,183	450,071	319,483	91,576	148,752	42,759	67,612	584,406	535,847	U. P. of Agra and Oudh
...	...	4,715	31,671	3,956	3,202	53,491	50,680	1,246,082	158,100	1,303,529	211,982	Punjab
...	...	139,455	220,224	...	...	.	...	3,584	5,219	3,584	5,219	Sind and Br. Baluchistan
18	...	18	...	490	15,501	11,481	57,990	8,810	15,302	20,761	88,793	Raj. and C. India
12	11	12	13	459	138	17,622	15,138	...	...	18,081	15,276	Bombay
931	1,656	2,704	4,573	21,520	5,368	68,254	28,669	...	...	89,774	34,037	Cent. Provs. and Berar
17	313	17	313	...	3	10,522	3,510	...	...	10,522	3,513	Nizam's Territory
304,011	395,197	304,079	395,483	2,520	1,652	150	...	...	...	2,670	1,652	Madras
272	30	272	30	...	...	..	..	...	..	...	...	Mysore
...	...	...	...	...	...	.	...	...	...	...	...	Kashmir
423,628	497,940	1,840,906	1,876,392	841,627	562,572	253,096	304,739	1,301,235	246,233	2,395,958	1,113,544	TOTAL
												By Sea—
34,889	115,597	44,747	115,597	...	.	...	...	...	...	...	...	Bengal
—	367	—	27,600	—	.	—	...	—	...	—	..	Bihar and Orissa
12,515	23,342	12,902	23,674	...	...	890	703	851	647	1,741	1,350	Bombay
9,391	2,835	17,738	11,456	85	..	2,464	122	25	...	2,574	122	Sind and Br. Baluchistan
22,618	10,505	22,620	10,505	8,443	381	...	...	.	..	8,443	381	Madras
10,009	64,504	10,009	64,538	2,412	12	..	93	...		2,112	135	Burma
...	719	...	719	...	..	614	2,204	304	691	918	2,895	Non-Br. Ports in India
152	33	186	67	20	2 050	1 511	469	3 400	42	4 931	2 561	Foreign countries
89,374	217,902	108,202	254,156	10,960	2 473	5,479	3,591	4 580	1 380	21,019	7,414	TOTAL
512,202	715[illegible]	1,949,108	2 130,548	852,587	565 045	258,575	308,330	1,305 815	247,613	2,416,977	1,120,988	TOTAL IMPORTS
Imports to end of December												
												By Rail and River—
...	...	2,306,856	2,134 988	152,954	2[illegible]978	.	...	..	.	152 954	24,978	Assam
548,440	518,556	10,786 576	12,601,739	3,952,526	1,408 160	8 086	21	.	.	3 960,612	1,408,181	Bengal
—	425,071	—	2,104 383	—	1,811,605	—	30	—	...	—	1,811,635	Bihar and Orissa
10	174	21,277	16,491	3,120 302	4 250 368	502,007	1,538 051	151,538	422 266	3,773,847	6,205 685	U. P. of Agra and Oudh
...	6	55,137	81,227	16,585	39,758	610,660	811,451	3,355,949	4,700,650	3 983 194	5 542,859	Punjab
7	21,336	1,191,115	1,[illegible]3 327	.	116	2	10	358,009	153,163	358 011	153,289	Sind and Br. Baluchistan
18	..	139	679	18,[illegible]13	91,428	249,878	360 662	67,813	81,722	336 104	533 812	Raj. and C. India
424	260	715	262	3,334	[illegible]228	537 993	148,509	.	1	541 327	151,738	Bombay
2,867	17,259	13,359	50,383	150,383	173,157	782,108	820,606	..	248	932 491	994,011	Cent. Provs. and Berar
2,680	2,430	2,690	2,430	89	417	55,557	28,991	.		55,646	29 408	Nizam's Territory
3,360,649	3,028,947	3,361,659	3,030,161	9,935	39,265	926	5,094	.		10,861	44 359	Madras
13,934	8,475	13,934	8,475	...	1,635	.	...	.			1 635	Mysore
...	...	...	..	...	.		...	...		..	..	Kashmir
3,929,029	4,022,514	17,753,457	21,334,545	7,424,521	7,835,115	2,747,217	3,708,425	3,933,309	5,358,050	14 105,047	16,901,590	TOTAL
												By Sea—
847,990	2,730,600	1,042,059	2,761,186	...	...	7,273	30	497	..	7,770	30	Bengal
—	30,263	—	162,423	.	60	—	..	—	...	—	60	Bihar and Orissa
148,592	207,439	152,765	210,880	3,103	19	25 856	8,761	6,685	5,429	35,644	14,209	Bombay
140,806	185,947	199,783	193,928	85	...	41 416	32,221	102	327	41,603	32,548	Sind and Br. Baluchistan
228,448	80,806	228,450	80,810	34,665	28,000	3,986	750	133	...	38,784	28,750	Madras
1,975,063	1,308,645	2,054,210	1,315,819	21,324	6,772	3,372	6,058	...	...	24,696	12,830	Burma
5,306	725	5,306	838	...	...	62,148	7,566	4,396	2,597	66,544	10,163	Non-Br. Ports in India
484	435	969	1,194	504	2 479	10,614	42,496	4,523	11,039	15,641	56,914	Foreign countries
3,346,689	4,494,860	3,683,542	4,727,078	59,681	37,330	154,665	97,882	16,336	20,292	230,082	155,504	TOTAL
7,275,718	8,517,874	21,436,999	26,061,623	7,484,202	7,872,445	2,901,882	3,806,307	3,949,645	5,378,342	14,335,729	17,057,094	TOTAL IMPORTS

taken as equivalent to 25 seers of rice.

Whence exported	Linseed						Rape and Mustard Seed					
	Calcutta		City of Bombay		Total		Calcutta		City of Bombay		Total	
	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912
Imports in December												
By Rail and River—												
Assam	1,040	603	...	...	1,040	603	5,384	...	...	...	5,384	...
Bengal	67,403	752	...	...	67,403	752	22,854	2,686	...	...	22,854	2,686
Bihar and Orissa	—	23,891	—	...	—	23,891	—	14,343	—	...	—	14,343
U. P. of Agra and Oudh	12,910	12,786	1,819	2,552	14,729	15,338	41,547	127,040	905	727	42,452	127,767
Punjab	...	...	553	486	553	486	48,890	48,234	...	...	48,890	48,234
Sind and Br. Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...
Raj. and C. India	...	...	2,063	6,831	2,063	6 831	25,587	43,435	835	116	26,422	43,551
Bombay	...	...	909	998	909	998	1,584	...	1,094	118	2,678	118
Cent. Provs. and Berar	...	...	10,162	2,870	10,162	2,870	796	254	183	286	979	540
Nizam's Territory	...	...	7,807	2,072	7,307	2,072	...	...	43	82	43	82
Madras	...	...	...	...	...	...	784	...	...	...	784	...
Mysore	...	...	...	...	...	...	...	...	...	...	...	...
Total	81,353	38,032	22,813	15,809	104,166	53,841	147,426	235,992	3,000	1,320	150,486	237,321
By Sea—												
Bengal	...	...	...	1	...	1	...	...	...	...	...	...
Bihar and Orissa	—	...	—	...	—	...	—	...	—	...	—	...
Bombay	...	...	..	...	...	...	9,292	...	...	...	9,292	...
Sind and Br. Baluchistan	...	...	...	...	...	...	...	...	...	2	...	2
Madras	...	...	...	...	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...	147	...	147	...
Non-Br. Ports in India	...	...	211	301	211	301	...	...	...	42	...	42
Foreign countries	...	..	921	104	921	104	...	...	...	...	...	...
Total	...	...	1,132	406	1,132	406	9,292	...	147	44	9,439	44
Total Imports	81,353	38,032	23,945	16,215	105,298	54,247	156,718	235,992	3,207	1,373	159,925	237,365
Imports to end of December												
By Rail and River—												
Assam	155,327	20,591	...	...	155,327	20,591	200,126	29,742	...	...	200,126	29,742
Bengal	3,298,079	654,723	489	13	3,298,568	654,736	678,843	223,379	1,965	1,273	680,808	224,652
Bihar and Orissa	—	1,283,438	—	352	—	1,283,790	—	86,161	—	1,269	—	87,430
U. P. of Agra and Oudh	1,892,251	1,411,020	950,312	813,602	2,842,563	2,224,622	1,542,959	1,997,565	637,612	905,407	2,180,571	2,902,972
Punjab	1,912	2,157	37,035	16,239	38,947	18,396	583,716	468,025	6,267	19,212	589,983	487,237
Sind and Br. Baluchistan	...	...	...	...	...	...	...	...	...	...	...	...
Raj. and C. India	94,434	25,875	900,659	971,677	995,093	997,552	243,571	392,145	150,398	147,930	393,969	540,075
Bombay	...	...	602,675	148,894	602,675	148,894	4 881	660	299,854	27,008	304,735	27,668
Cent. Provs. and Berar	210,545	57,155	1,347,074	962,497	1,557,619	1,019,652	82,636	84,007	96,926	45,825	179,562	129,832
Nizam's Territory	...	...	928,612	659,795	928,612	659,795	...	...	5,305	2,139	5,305	2,139
Madras	...	...	29,897	4,416	29,897	4,416	14,155	24,322	63	...	14,218	24,322
Mysore	...	...	7	20	7	20	...	...	13	...	13	...
Total	5,652,548	3,454,959	4,796,760	3,577,505	10,449,308	7,032,464	3,350,887	3,306,006	1,198,403	1,150,063	4,549,290	4,456,069
By Sea—												
Bengal	585	...	...	1	585	1	...	...	6,308	...	6,308	...
Bihar and Orissa	—	596	—	...	—	596	—	...	—	...	—	...
Bombay	...	...	16	...	16	...	9,406	...	68	3	9,474	3
Sind and Br. Baluchistan	...	...	488	590	488	590	...	895	8,462	5,143	8,462	6,038
Madras	...	1	1	...	1	1	8,335	12,732	22	...	8,357	12,732
Burma	...	...	427	...	427	...	...	...	147	...	147	...
Non-Br. Ports in India	...	...	157,936	38,129	157,936	38,129	...	143	1,883	1,441	1,883	1,584
Foreign countries	6	77	11,592	8,884	11,598	8,911	...	2	17	...	17	2
Total	591	674	170,460	47,554	171,051	48,228	17,741	13,772	16,907	6,587	34,648	20,359
Total Imports	5,653,139	3,455,633	4,967,220	3,625,059	10,620,359	7,080,692	3,368,628	3,319,778	1,215,810	1,156,650	4,583,938	4,476,428

Jute						Tea						Whence exported
Calcutta		Chittagong port		Total		Calcutta		Chittagong port		Total		
1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	1911	1912	
Imports in December												
												By Rail and River—
1,590,878	107,075	156,273	...	1,747,151	107,075	277,778	77,770	38,566	40,491	316,344	118,261	Assam
971,422	2,638,814	...	199,642	971,422	2,838,456	6,104	72,090	4	10	6,108	72,100	Bengal
—	259,134	—	...	—	259,134	—	209	—	...	—	209	Bihar and Orissa
17,894	9,126	...	...	17,894	9,126	325	120	...	...	325	120	U. P. of Agra and Oudh
...	...	...	...	...	...	38	1	...	...	38	1	Punjab
...	...	...	...	...	...	...	1	...	...	...	1	Sind and Br. Baluchistan
...	...	...	...	...	...	..	...	...	...	...	...	Raj. and C. India
...	...	...	...	...	...	..	...	...	...	...	...	Bombay
393	527	...	...	393	527	...	4	...	...	...	4	Cent. Provs. and Berar
...	...	...	...	...	...	...	...	...	...	...	...	Nizam's Territory
...	...	...	...	...	...	...	...	...	...	...	...	Madras
...	...	...	...	...	...	...	...	...	...	...	...	Mysore
2,580,587	3,014,676	156,273	199,642	2,736,860	3,214,318	284,245	150,195	38,570	40,501	322,815	190,696	Total
												By Sea—
31,495	1,543	...	...	31,495	1,543	729	947	5	...	734	947	Bengal
—	15,537	—	...	—	15,537	—	...	—	...	—	...	Bihar and Orissa
...	...	...	...	...	...	..	...	...	...	...	...	Bombay
...	...	...	...	...	...	...	...	...	...	...	...	Sind and Br. Baluchistan
...	...	...	...	.	...	73	...	...	...	73	...	Madras
...	...	...	..	. .	...	1	...	...	...	1	...	Burma
...	...	...	...	...	. .	...	...	...	...	...	...	Non-Br. Ports in India
...	...	...	...	...	...	20	7	...	...	20	7	Foreign countries
31,495	17,080	...	.	31,495	17,080	823	954	5	...	828	954	Total
2,612,082	3,031,756	156,273	199,642	2,768,355	3,231,395	285,068	151,149	38,575	40,501	323,643	191,650	Total Imports
Imports to end of December												
												By Rail and River—
14,960,039	3,550,735	1,512,812	116,339	16,472,851	3,667,065	1,792,682	1,181,483	539,485	547,084	2,332,167	1,728,567	Assam
6,227,075	18,414,818	89	1,361,046	6,227,164	19,775,864	121,440	545,092	33	1,462	121,473	546,554	Bengal
—	1,318,154	—	...	—	1,318,154	—	2,285	—	...	—	2,285	Bihar and Orissa
115,538	47,585	..	.	115,538	47,585	2,168	1,352	...	...	2,168	1,352	U. P. of Agra and Oudh
1,470	...	...	..	1,470	...	1,147	316	...	...	1,147	316	Punjab
...	...	...	...	...	...	...	2	...	...	.	2	Sind and Br. Baluchistan
...	744	...	...	...	744	13	2	...	...	13	2	Raj. and C. India
...	...	...	...	..	...	52	54	...	...	52	54	Bombay
4,710	2,249	...	...	4,710	2,249	48	14	...	...	48	14	Cent. Provs. and Berar
...	...	...	...	...	.	...	...	...	...	...	...	Nizam's Territory
...	...	...	...	..	...	2	3	...	...	2	3	Madras
...	...	...	...	...	...	. .	...	...	...	...	...	Mysore
21,308,832	23,334,285	1,512,901	1,477,376	22,821,733	24,811,661	1,917,552	1,730,603	539,518	548,546	2,457,070	2,279,149	Total
												By Sea—
104,645	43,594	435	26	105,080	43,620	7,721	10,348	32	66	7,753	10,414	Bengal
—	48,129	—	...	—	48,129	—	...	—	...	—	...	Bihar and Orissa
...	...	...	...	...	...	89	95	...	...	89	95	Bombay
...	...	...	...	...	. .	...	17	...	...	...	17	Sind and Br. Baluchistan
...	...	...	...	...	...	162	159	...	...	162	159	Madras
...	3	...	...	...	3	2	34	...	...	2	34	Burma
...	...	...	...	...	...	...	...	...	...	...	...	Non-Br. Ports in India
2,214	310	...	...	2,214	310	526	312	...	...	526	312	Foreign countries
106,859	92,036	435	26	107,294	92,062	8,500	10,965	32	66	8,532	11,031	Total
21,415,691	23,426,321	1,513,336	1,477,402	22,929,027	24,003,723	1,926,052	1,741,568	539,550	548,612	2,465,602	2,290,180	Total Imports

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence.

R. E. ENTHOVEN,
Secretary to the Government of India.

Calcutta, March 8, 1913.

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 6th March 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 1st March 1913 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	...	...
		Delhi-Rural area	14	10
		TOTAL	14	10
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	53	47
		Ahmedabad City	...	...
		Ahmedabad District	...	...
		Broach Port	...	...
		Broach District	...	...
		Kaira ,,	...	...
		Mahi Kantha Agency	...	...
		Palanpur ,,	...	...
		Rewa Kantha ,,	4	3
		Bulsar Port	...	..
		Surat Town and Port	...	..
		Rander Port	...	...
		Surat District	22	19
		Surat Agency	...	...
		Bhiwndi Port	...	...
		Bandra ,,	6	6
		Mahim ,,	...	...
		Bassein ,,	...	...
		Sanjan ,,	...	...
		Thana ,,	...	...
		Chirav ,,	.	1
		Chinchani ,,	4	4
		Tarapur ,,	1	2
		Joo ,,	...	...
		Thana District	...	...
	Central	Ahmednagar District	...	..
		West Khandesh	...	...
		East Khandesh District	...	...
		Nasik District	...	...
		Poona City	12	13
		Poona District	1	1
		Satara ,,	21	14
		Sholapur Town	...	...
		Sholapur District	...	...

The following corrections should be made in the return for week ending 15th February 1913 :—
East Khandesh District *read* 1 case, 3 deaths *or nil.*

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	Southern	Panvel Port	...	...
		Alibag "	3	1
		Kolaba District	12	13
		Vengurla Port	5	5
		Ratnagiri District	2	...
		Belgaum "	57	61
		Hubli Town	...	...
		Dharwar District	...	...
		Kanara "	...	...
		Bijapur "	...	...
		Bijapur Agency	71	59
		Savantvadi State	...	...
	Sind	Karachi Town and Port	...	...
		Karachi District	...	...
		Sukkur "	...	...
		Larkana "	...	...
	Political Charges	Baroda State	14	8
		Cutch "	27	17
		Porbandar Port	...	...
		Kathiawar Agency	...	...
		Kolhapur and Southern Maratha Country	73	61
		Satara Agency	...	...
		Savanur State	...	...
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira "	8	4
		Murud Port	...	...
		TOTAL	300	339
Madras Presidency	...	Anantapur District	16	18
		North Arcot "	58 (c)	47 (d)
		Bellary Town	...	...
		Bellary Cantonment	...	...
		Bellary District	9	8
		Mangalore Town and Port	...	...
		South Canara District	16	13
		Tanjore District	1	1
		Chittoor "	1	...
		Coimbatore Town	7 (b)	3 (a)
		Coimbatore District	58 (a)	41
		Cuddapah "	6	7
		Ganjam "	...	...
		Godavari "	...	...
		The Nilgiris "	...	...
		Malabar "	..	...
		Salem "	6 (b)	5 (a)
		TOTAL	178	143

(a) One imported. (b) Two imported. (c) Four imported. (d) Six imported.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	...	...
		Birbhum	2	2
		Bankura	...	...
		Hooghly District	...	...
		Howrah Town	1	1
		Howrah District	...	...
	Presidency	24-Parganahs	9	7
		Calcutta	16	14
	Dacca	Dacca Town	...	...
		Dacca District	...	...
		Mymensingh District	...	...
		Faridpur District	...	...
	Chittagong	Noakhali District	...	...
	Rajshahi	Jalpaiguri District	...	...
		Pabna District	...	...
		TOTAL	28	24
BIHAR AND ORISSA	Patna	Patna Town	4	21
		Patna District	519	371
		Gaya Town	33	33
		„ District	42	8
		Shahabad District	513	397
	Tirhut	Saran District	896	733
		Muzaffarpur District	287	277
		Darbhanga District	205	190
	Bhagalpur	Monghyr Town	...	...
		Monghyr District	697	542
		Bhagalpur Town	1	1
		Bhagalpur District	65	61
		Champaran „	64	47
		Sonthal Parganas	31	28
		TOTAL	3,357*	2,709*
UNITED PROVINCES	Meerut	Shaharanpur City	...	1
		Shaharanpur District	55	35
		Muzaffarnagar „	111	111
		Meerut City	73	71
		Meerut District	87	72
		Bulandshahr District	6	5
	Agra	Muttra District	55	49
		Mainpuri „	10	10
		Etah „	7	5

* Figures for two weeks ending 22nd February 1913 and 1st March 1913

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	28	17
		Bareilly District	18	16
		Bijnor "	1	1
		Budaun "	...	...
		Moradabad City	...	...
		Moradabad District	19	15
		Shahjahanpur City	15	11
		Shahjahanpur District	17	7
		Pilibhit "	...	...
	Allahabad	Farrukhabad City	5	4
		Farrukhabad District	70	65
		Etawah "	167	105
		Cawnpore City	2	2
		Cawnpore District	352	320
		Fatehpur "	[illegible]	34
		Allahabad City	4	4
		Allahabad District	140	125
	Jhansi	Jhansi City	...	...
		Jhansi District	35	26
		Jalaun "	54	59
	Benares	Benares "	4	4
		Mirzapur City	29	[illegible]
		Mirzapur District	19	17
		Jaunpur "	147	147
		Ghazipur "	567	516
		Ballia "	440	413
	Gorakhpur	Gorakhpur District	350	240
		Basti "	235	189
		Azamgarh "	[illegible]07	722
	Kumaun	Naini Tal District	7	8
		Garhwal "	...	...
	Lucknow	Lucknow City	41	41
		Lucknow District	129	129
		Unao "	411	399
		Rae Bareli "	202	169
		Sitapur "	1	1
		Hardoi "	101	116
		Kheri "	13	8
	Fyzabad	Fyzabad City	20	23
		Fyzabad District	69	73
		Gonda "	61	45
		Bahraich "	129	108
		Sultanpur "	84	90
		Partabgarh District	4	6
		Bara Banki "	265	236
		TOTAL	5,531	4,885
PUNJAB.	Ambala	Hissar District	15	10
		Gurgaon "	148	127
		Rohtak "	67	27
		Karnal "	120	120
		Ambala "	2	...

The following correction should be made in the return for the week ending 22nd February 1913.—
Ballia district read 244 deaths for 844 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	20	20
		Jullundur "	35	...
		Ludhiana "	1	1
	Lahore	Amritsar City	...	...
		Amritsar District	...	...
		Gurdaspur "	13	13
		Sialkot "	18	18
		Gujranwalla "	28	18
	Rawalpindi	Shahpur District	...	...
		Jhelum "	*	...
		Rawalpindi District	...	...
	Multan	Montgomery District	...	...
		Jhang "	2	2
		Muzaffargarh "	...	...
		Patiala State	53	48
		Jind State	14	9
		Nabha	2	2
		Kalsia State	...	...
		TOTAL	538	415
BURMA	Pegu	Rangoon Town	25	24
		Insein District	2	1
		Tharrawaddy District	2	2
		Pegu District	14	14
		Prome "	7	6
	Irrawaddy	Bassein Town	13	14
		Bassein District	...	...
		Henzada	...	...
		Myaungmya District	4	4
		Maubin "	18	18
		Pyapon "	...	...
		Amherst "	2	2
	Tenasserim	Toungoo District	24	23
		Thaton "	...	...
		Moulmein Town	11	10
	Magwe	Thayetmyo District	1	...
	Mandalay	Mandalay Town	...	...
		Bhamo District	4	3
		Katha "	...	...
	Meiktila	Meiktila District	16	16
		Yamethin "	...	...
		Kyaukse "	...	...
		TOTAL	143	137

* Report not received.

The following corrections should be made in the return for the week ending 22nd February 1913:—

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur Town	...	...
		Nagpur District	23	14
		Bhandara Town	3	3
		Bhandara District	3	3
	Jubbulpore	Jubbulpore District	6	4
	Chattisgarh	Raipur Town	...	...
		Raipur District	...	...
	Berar	Yeotmal District	7	5
		TOTAL	42	29
COORG	...	Coorg	...	...
		TOTAL	...	...
MYSORE STATE	...	Bangalore Civil and Military Station	33	26
		Bangalore City	6	5
		Bangalore District	16	11
		Mysore City	...	...
		Mysore District	23	16
		Hassan "	...	...
		Kadur "	8	5
		Kolar "	2	4
		Kolar Gold Fields	11	8
		Tumkur District	8	6
		Shimoga "	7	5
		Chitaldroog "	...	...
		TOTAL	114	86
HYDERABAD STATE	...	Usmanabad District	5	1
		Raichur "	19	18
		Aurangabad "	35	25
		Nizamabad "	...	...
		Gulbargah "	8	2
		Bidar "	...	...
		Parbhani "	...	...
		Atrafibaldah " Sarf-i-khas	1	1
		Nander "	...	...
		Hyderabad City and suburbs	...	...
		Bir District	...	...
		Adilabad District	...	...
		Medak "	...	...
		Nalgondah "	...	...
		Warangal "	...	...
		Karimnagar District	...	...
		Mahbubnagar "	10	7
		TOTAL	78 (a)	54 (a)

(a) From the 17th to the 23rd February 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	...
		Neemuch Cantonment	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagli "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	...	...
		Kurwai State	...	...
		Rajgarh "	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	...	...
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...
		Barwani "	...	...
		Morar Cantonment	...	...
		Sitamau State	...	...
		Sohawal "	...	...
		Narsingarh "	...	...
		Orchha "	...	...
		TOTAL	...	...
RAJPUTANA AND AJMER-MERWARA	...	Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	24	24
		Jaipur State	86	77
		Dholpur City	...	...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	...	...
		Partabgarh Town	...	...
		Partabgarh State	...	...
		Kishangarh „	...	...
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	6	9
		Ajmer Town	...	...
		Shahpura Town	...	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	116	110
N.-W. F. PROVINCE	...	Peshawar Cantonment	...	...
		Dera Ismail Khan	...	...
		TOTAL	...	...
KASHMIR	...	Mirpur District	...	...
		Kathua „	...	...
		Jammu Province	...	1
		TOTAL	...	1
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	10,538	8,942

The following corrections should be made in the return for the week ending 22nd February 1913 :—

Barwani State *read* 1 case, 1 death *for* nil.

Bhopal State *read* 3 cases 1 death *for* nil.

L. C. PORTER,

Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RAILWAYS.	Average earnings per mile per week: During 1st half of 1912.	Average earnings per mile per week: During official year 1911-12.	Results of working during 1st half of year. Mean mileage worked: 1912.	1913.	Total earnings for week ending 22nd February 1912.	22nd February 1913.	Earnings per mile open for week: 1912.	1913.	Total earnings from 1st January to 22nd February 1912.	22nd February 1913.	Increase.	Decrease.	Results of working for official year. Total earnings from 1st April to 22nd February 1912.	22nd February 1913.	Increase.	Decrease.
	Rs.	Rs.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State and Guaranteed Railways.																
5' 6" gauge.																
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	8,20,070	8,52,000	329	341	60,23,757	63,14,000	2,90,243	...	3,05,39,056	3,31,28,000	55,88,944	...
Bezwada Extension	372	320	21	21	7,892	8,000	374	395	54,781	57,100	2,319	...	3,03,077	3,37,000	33,923	...
Bombay, Baroda and Central India	739	741	946	943	7,86,712	7,00,000	832	740	53,44,120	53,44,000	...	120	2,84,80,139	2,91,64,000	6,83,861	...
Eastern Bengal (including 3' 3⅜" and 2' 6" gauge lines)	382	415	1,510	1,570	6,27,641	6,57,000	416	417	48,16,140	51,89,000	3,72,860	...	2,91,28,488	3,13,48,000	22,19,512	...
East Indian	810	761	2,392	2,472	19,33,842	19,87,000	818	803	1,42,64,987	1,57,68,000	15,03,013	...	8,25,76,758	9,24,48,000	98,71,242	...
Great Indian Peninsula (including Indian Midland)	681	586	2,473	2,472	[illegible]	19,33,000	780	781	1,38,81,949	1,44,62,000	5,80,051	...	6,59,82,434	7 14,71,000	54,88,566	...
Agra-Delhi Chord	372	354	126	120	[illegible]	47,800	474	363	4,16,046	3,29,000	...	87,046	20,54,477	19,34,000	...	1,20,477
Baran-Kotah	-102	85	40	40	4,551	4,800	113	120	29,044	31,800	2,756	...	1,56,645	1,73,000	16,355	...
Bhopal-Itarsi	499	454	57	57	29,907	46,800	528	821	2,06,088	3 00,000	93,912	...	11,69,294	15,35,000	3.65,706	...
Madras and Southern Mahratta (including 3' 3⅜" gauge lines)	282	252	2,555	2,535	7,34,614	7,40,000	276	289	49,02,784	52,50,000	3,47,216	...	2,98,01,462	3,17,72,000	19,70,538	...
North-Western (including 2' 6" gauge lines)	479	427	3,806	3,806	18,89,097	14,70,000	496	381	1,28,33,505	1,22,10,000	...	6,23,505	7,30,27,978	8,10,82,000	80,54,022	...
Oudh and Rohilkhand (including Cawnpore-Burhwal 3' 3⅜" link)	325	295	1,579	1,602	4,96,802	4,08,000	315	292	33,55,925	33,40,000	..	15,925	1,86,38,904	2,16,48,000	30,09,096	...
Hardwar-Dehra	292	273	32	32	9,243	8,000	289	250	54,090	62,400	8,310	...	3,91,725	3,88,000	...	3,725
3' 3⅜" gauge.																
Assam-Bengal	146	141	790	805	1,29,354	1,24,000	164	154	9,06,856	9,92,000	85,144	...	50,71,159	57,81,000	7,09,841	...
Burma	313	267	1,529	1,545	5,70,461	6,14,000	373	397	41,58,799	43,39,000	1,80,201	...	1,84,63,206	1,93,72,000	9,08,794	...
Jodhpur-Hyderabad (British Section)	208	198	124	124	27,784	27,000	222	217	2,08,495	2,12,000	3,505	...	11,53,713	12,32,000	78,287	...
Lucknow-Bareilly	167	153	254	203	55,844	51,000	220	191	3,46,635	3,86,000	39,365	...	17,96,454	20,48,000	2,51,546	...
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	65,617	80,000	160	195	4,61,342	5,54,000	92,658	...	27,79,817	32,43,000	4,63,153	...
Rajputana-Malwa	363	317	1,828	1,828	7,19,615	6,44,000	394	352	48,96,968	47,72,000	...	1,24,968	2,59,60,434	2,75,16,000	15,55,566	...
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,396	5,43,016	5,23,000	360	375	36,75,455	38,20,000	1,44,545	...	2,26,72,395	2,14,78,000	18,05,605	...
Travancore Branch	141	139	108	108	14,157	15,000	131	139	1,07,532	1,13,000	5,468	...	7,04,486	7,46,000	41,514	...
Tirhoot	255	226	769	792	2,02,947	2,00,000	264	253	14,42,850	14,47,000	4,150	...	81,08,954	87,66,000	6,57,046	...
2' 0" gauge. Jorhat (Provincial)	74	75	32	33	2,919	2,800	91	85	15,397	16,400	1,003	...	1,02,270	1,06,000	3,730	...
TOTAL	434	394	25,302	25,559	1,16,23,567	1,11,95,700	459	438	8,24,03,145	8,53,08,700	29,05,555	...	44,90,83,355	49,27,36,000	4,36,52,645	...
All other Railways.																
5' 6" gauge.																
Amritsar-Patti-Kasur	171	168	56	56	8,212	8,000	147	143	60,054	70,000	9,946	...	4,33,956	4,78,000	44,044	...
Bhopal-Ujjain	200	167	114	114	24,255	22,000	[illegible]	198	1,38,092	1,62,000	23,908	...	8,66,195	9,78,000	1.11,805	...
Bina-Goona-Baran	72	54	148	148	11,970	19,000	81	74	73,026	96,500	23,474	...	3,51,995	4,83,000	1,31,005	...
Delhi-Umbala-Kalka	314	326	192	192	57,178	53,100	298	277	4,10,996	4,45,000	34,004	...	29,13,919	29,21,000	7,081	...
Jammu-Kashmir (Native State Section)	81	119	16	16	1,603	1,800	100	113	5,824	12,900	7,076	...	82,629	78,300	...	4,329
Jullundur Doab (*a*)	...	...	...	33	...	1,800	...	55	...	12,600	12,600	...	...	12,600	12,600	...
Khanpur-Chachran	25	21	22	22	421	700	19	23	3,980	4,000	20	...	(*b*) 16,841	25,100	8.259	...
Ludhiana-Dhuri-Jakhal	179	158	79	79	13,021	12,000	165	152	90,380	87,000	...	3,380	6,08,209	6,11,000	2,791	...
Nagda-Ujjain	229	172	34	34	7,077	6,500	208	191	47,456	42,300	...	5,156	2,53,508	2,64,000	10,492	...
Nizam's Guaranteed State	352	330	334	334	1,26,773	1,29,000	380	386	[illegible]	9,17,000	65,723	...	49,70,502	51,62,000	1,91,498	...
Petlad-Cambay	207	175	34	34	6,531	6,200	192	182	[illegible]	42,700	...	5,060	2,70,272	2,64,000	...	6,272
Rajpura-Bhatinda	414	291	108	108	[illegible]	37,000	376	343	3,11,510	2,72,000	...	39,510	15,31,246	17,56,000	2,24,754	...
Southern Punjab	299	257	425	425	1,79,858	1,10,000	423	259	11,64,087	8 72,000	...	2 92,087	50,74,307	48,77,000	...	1.97,307
Southern Punjab—"Ludhiana" Extension	149	147	155	175	27,772	24,000	165	142	1,76,767	1,80,000	3,233	...	9,98,619	10,44,000	45,381	...
Sutlej Valley	46	48	209	208	9,198	10,000	44	48	78,706	83,000	4 294	...	4,69,226	4,64,000	...	5,226
Tapti Valley	213	159	155	155	31,976	[illegible]	201	181	2,30,919	1,98,000	...	32,919	10,96,968	11,72,000		
Tarkessur	375	328	22	22	9,553	6,800	433	309	51,431	46,700	...	14,731	3,32,889	3,29,000	75,032	...
3' 3⅜" gauge.																
Ahmedabad-Dholka	92	78	34	34	2,982	2,300	89	70	21,178	18,000	...	2,558	1,21,209	1,14 000	...	3,889
Ahmedabad-Parantij (including Brahmakhed Extension)	88	77	89	89	8,078	7,300	91	83	52,202	46,800	...	5,402	3,21,505	2,95,000	...	7,209 26,505
Bengal and North-Western	203	170	1,171	1,177	2,27,909	2,11,000	194	182	17,64,552	15,88,000	...	1,76,552	91,84,646	98,75,000	6.90,354	...
Bengal-Dooars	155	157	153	153	25,005	18,200	164	119	1,99,219	1,95,000	4,751	...	11,20,029	13,13,000	1,92,971	...
Bezwada-Masulipatam	132	114	52	52	8,015	6,700	155	129	53,680	47,500	...	6,180	2,70,065	2,98,000	27,935	...
Bhavnagar (including Dhrangadra)	181	179	179	194	33,403	37,200	187	192	2,40,561	2,48,000	7,439	...	13,95,188	13,91,000	...	4,188
Gondal-Porbandar (including Jetalsar-Rajkot)	136	122	194	194	29,120	30,000	150	155	2,02,701	2,07,000	4,299	...	10,92,792	11,06,000	13,208	...
Jamnagar	93	89	54	54	7,181	8,200	96	152	58,704	59,800	1,096	...	2,23,180	2,12,000	...	11,180
Junagad	131	105	89	100	14,820	13,000	167	130	95,318	86,300	...	9,018	1,26,773	4,59,000	32,227	...
Cooch Behar	173	152	33	33	7,089	7,000	174	179	40,081	48,800	8,719	...	2,31,913	2,13,000	11,087	...
Dibru-Sadiya	286	304	85	86	27,610	28,200	321	328	1,94,541	2,02,000	7,159	...	10,90,791	11,85,000	94,209	...
Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	179	184	18,947	17,700	102	85	1,35,325	1,10,000	...	25,325	7,19,103	6 61,000	...	58,103
Hyderabad-Godavari Valley	250	185	392	412	[illegible]	1,08,000	309	241	7.61,722	7,77,000	15,278	...	32,19,273	38,51,000	6.31,727	...
Jaipur	95	75	73	73	6,731	6,000	90	82	44,940	40,300	...	4,640	2,49,892	2,75,000	25,108	...
Jodhpur-Bikaner	120	122	910	995	1.12,300	1,01,000	124	102	8,40,139	8.18,000	...	22,139	47,19,189	49,44,000	2,24,811	...
Kolhapur	244	202	29	29	8,885	6,300	304	217	61,486	54,900	...	6,586	2,59,858	2,66,000	6,142	...
Mirpur Khas-Jhudo	36	28	100	100	4,180	6,500	42	65	(*c*)25,875	43,700	17,825	...	95,839	1,74,000	78.161	...
Morvi (including Vankaner-Morvi, 2' 6" gauge)	166	144	93	93	17,220	11,500	185	124	1,19,101	80,700	...	38,401	6,16,890	5,84,000	...	32,819
Mymensingh-Jamalpur-Jagannathganj	130	141	55	55	8,379	8,600	152	156	70,552	67,800	...	2,752	3,57,492	3,47,000	...	10,492
Rohilkund and Kumaon	146	178	208	208	17,127	[illegible]	170	154	2,68,006	2,77,000	8,994	...	15,43,263	18,49,000	3,05,737	...
Sangli	161	174	5	5	922	1,000	184	200	6,650	6,700	...	150	39,760	33,500	...	6,260
Shoranur-Cochin	198	183	65	65	11,830	12,600	183	194	90.417	94,700	4,283	...	5,49,381	5,64,000	14,619	...
Tanjore District Board	179	157	103	103	16,075	16,700	156	164	1,11,343	1,16,000	4,657	...	7,44,391	8,14,000	69,609	...
Udaipur-Chitorgarh	88	78	67	67	5,327	5,200	79	78	34,213	36,600	2,387	...	2,39,253	2,70,000	30,747	...
2' 6" gauge.																
Barsi	193	151	116	116	24,116	28,000	211	247	1,73,854	1.75,000	1.146	...	7,27,012	8,78,000	1,50,988	...
Champaner Shivarajpur	90	75	20	20	1.722	1.700	86	85	12,300	12,000	...	300	66,482	74,100	7,618	...
Gaekwar's Dabhoi	130	138	118	118	18,900	14,100	160	119	1,26,757	96,900	...	29,857	5,87,675	4,86,000	...	1,01,675
Kosamba-Zankavao (*d*)	34	...	...	26	...	300	...	12	...	2,300	2,300	...	...	16,400	16,400	...
Rajpipla	80	66	37	37	4.165	3.200	111	86	28,405	22,000	...	6,405	1,12,633	98,300	...	14,333
2' 0" gauge. Darjeeling Himalayan	419	394	51	51	19,920	20,000	391	392	1,25,372	1,20,000	...	5,372	9,28,276	10,03,000	74,724	...
TOTAL	186	170	6,921	7,148	13,86,947	12,16,000	200	174	96.83,278	92,23,600	...	4,59,678	5,15,25,034	5,45,98,300	30,73,266	...
GRAND TOTAL	381	347	32,223	32,707	1,30,10,514	1,24,11,700	464	380	9,20,86,423	9,45,32,300	24,45 877	...	50,06,08,389	54,73,34,300	4,67,25,911	...

(*a*) Opened from 1st January 1913. (*b*) From 2nd July 1911. (*c*) Including Khadro Section opened from January 1912. (*d*) Opened from 1st June 1913.

Simla, the 6th March 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

Printed and Published for the GOVERNMENT OF INDIA, *at the* GOVERNMENT CENTRAL PRINTING OFFICE, *Delhi*

5. *Trade and property marks* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C. Technical Institute.
BANGALORE	Indian Institute of Science.
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"	Victoria Jubilee Technical Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
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CHITTAGONG	Office of the Commissioner, Chittagong Division.
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NAGPUR	Victoria Technical Institute.
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma.
ROORKEE	Thomason College.
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7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore.

8. *Publications* on sale at the Patent Office:—

		Price R	a.
(a) The Indian Patents and Designs Act, II of 1911		0	10
(b) The Indian Patents and Designs Rules, 1912		0	2
(c) Weekly Notifications (extract from the *Gazette of India*)		0	1
Annual subscription with postage		3	0
(d) Inventions (consolidated subject matter Index 1900—1908 and Chronological lists 1900—1904)		2	0
(e) Inventions and Designs. Annual indexes for the years 1905, 1906, 1907, 1908, 1909, 1910, 1911	each	1	0
(f) Patent Office Journal (Issued quarterly)	each	0	8
(g) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

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The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, MONDAY, MARCH 17, 1913.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Delhi, the 17th March 1913.

No. 1076-M.—His Excellency the Viceroy and Governor-General will leave Delhi by special train to-day and arrive at Dehra Dun on Tuesday, the 18th March 1913. His Excellency's departure from Delhi and arrival at Dehra Dun will be private.

A Viceregal salute will be fired on the occasion of His Excellency's departure from Delhi and arrival at Dehra Dun.

All covers intended to reach His Excellency the Viceroy and party during his visit to Dehra Dun should be addressed "Viceroy's Camp" without the addition of any post town.

The party accompanying His Excellency will be:—

Her Excellency the Lady Hardinge.
Miss Sandford.
Lt.-Colonel F. A. Maxwell, V.C., C.S.I., D.S.O., Military Secretary.
Major the Hon'ble H. J. Fraser, M.V.O., A.-D.-C.
Captain F. A. Nicolson, A.-D.-C.
Captain J. J. Astor, A.-D.-C.

By command,

F. A. MAXWELL, *Lt.-Colonel,*
Military Secretary to the Viceroy.

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No. 11.] **DELHI, SATURDAY, MARCH 15, 1913.**

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Delhi, the 13th March, 1913.

No. 27.—The Governor General is pleased to accept the resignation by the Honourable Mr. Arthur Meredith of his office of Additional Member of the Governor General's Legislative Council.

No. 28.—In exercise of the power conferred by section 10 of the Indian Councils Act, 1861 (24 and 25 Vict., c. 67), as modified by the Indian Councils Act, 1909 (9 Edw. 7, c. 4), and in pursuance of the provisions of Regulation XI (2) of the Regulations for the nomination and election of Additional Members of the Legislative Council of the Governor General of India, published under Notification No. 61, dated the 14th November 1912, the Governor General is pleased to nominate the Honourable Mr. Michael William Fenton, C.S.I., being an official, to be an Additional Member of the said Council, *vice* Mr. Meredith, resigned.

W. H. VINCENT,
Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

Delhi, the 11th March 1913.

No. 1671-C.—In pursuance of the notification of the Governor General in Council, No. 1008, dated the 1st October 1912, issued in accordance with the provisions of Section 3 of the Delhi Laws Act, 1912 (XIII of 1912), and in exercise of the powers conferred by Section 12 of the Indian Press Act, 1910 (I of 1910), the Governor General in Council is pleased to declare the leaflet entitled "Yugantar Circular. The Delhi Bomb" and subscribed "Bande Mataram" to be forfeited to His Majesty, on the ground that the said leaflet contains words which are likely to excite disaffection towards His Majesty or the Government established by law in British India.

ESTABLISHMENTS.

The 4th March 1913.

No. 365.—Mr. M. W. Fox-Strangways, C.S.I., is permitted to resign His Majesty's Indian Civil Service with effect from the 10th March 1913, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

The 13th March 1913.

No. 1740-C.—Mr. R. C. Tute is permitted to resign His Majesty's Indian Civil Service with effect from the 23rd January 1913.

H. WHEELER,
Secretary to the Government of India.

The 14th March 1913.

No. 1767-C.—The Hon'ble Mr. H. Wheeler, C.I.E., I.C.S., Secretary to the Government of India, Home Department, is granted privilege leave for six weeks with effect from the 29th March 1913.

C. W. E. COTTON,
Deputy Secretary to the Government of India.

JUDICIAL.

The 11th March 1913.

No. 1701-C.—The Hon'ble Justice Sir Richard Harington, Bart., a Judge of the High Court of Judicature at Fort William in Bengal, is granted furlough from the 18th April to the 4th September 1913, both days inclusive.

No. 1707-C.—The Hon'ble Justice Sir H. W. C. Carnduff, Kt., C.I.E., having been granted furlough from the 21st March to the 4th September 1913, both days inclusive, the Governor General in Council is pleased, under the provisions of the Indian High Courts Act, 1861 (24 and 25 Vict., Cap. 104), section 7, to appoint the Hon'ble Mr. B. B. Newbould, I.C.S., to act as a Judge of the High Court of Judicature at Fort William in Bengal during the absence of the Hon'ble Justice Sir H. W. C. Carnduff, or until further orders.

MEDICAL.

The 14th March 1913.

No. 1760-C.—Surgeon-General A. M. Crofts, C.I.E., Indian Medical Service, Deputy Director, Medical Services, 2nd (Rawalpindi) Division, is appointed to officiate as Director General, Indian Medical Service, during the absence on leave of the Hon'ble Surgeon-General Sir C. P. Lukis, K.C.S.I., M.D., F.R.C.S., I.M.S., or until further orders.

POLICE.

The 10th March 1913.

No. 1663-C.—Sir Charles Cleveland, K.C.I.E., Director of Criminal Intelligence, is granted privilege leave for three months, combined with special leave for three months under articles 233 and 316, Civil Service Regulations, with effect from the 28th March 1913, or the subsequent date on which he may avail himself of it.

POLITICAL.

The 11th March 1913.

No. 1685-C.—The following papers which were presented by His Majesty's Secretary of State for India to Parliament on the 3rd of March 1913 are published for general information :—

1. Government of India despatch no. 17, dated the 26th December 1912, to His Majesty's Secretary of State for India, and enclosure, *viz.*,

   (*a*) Medical report dated the 23rd December 1912, on the condition of His Excellency the Viceroy.

2. Secretary of State's despatch no. 20-Public, dated the 17th January 1913, to His Excellency the Right Hon'ble the Governor General of India in Council.

No. 17 OF 1912.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

POLITICAL.

To

THE MOST HONOURABLE THE MARQUIS OF CREWE, K.G.,

His Majesty's Secretary of State for India.

Delhi, the 26th December 1912.

MY LORD MARQUIS,

It is our melancholy duty to inform Your Lordship that His Excellency the Viceroy and Governor General has been wounded by a miscreant as yet unknown on the occasion of Their Excellencies' Entry into Delhi on Monday, the 23rd December 1912.

2. It had been decided to signalize this historic occasion with the stately and measured ceremonial of which we enclose the programme. The day was fine and large crowds had gathered in the sunshine along the whole route. The houses in the Chandni Chowk were packed with people. At 11-45 A.M., about half way down the Chandni Chowk on the way from the Railway Station to the Fort, a bomb was thrown into the howdah of Their Excellencies' elephant. It exploded with terrific force, blowing to pieces the attendant who was standing in the howdah immediately behind Lord Hardinge and seriously wounding the attendant who was standing behind Lady Hardinge. Her Excellency fortunately escaped, but parts of the missile struck Lord Hardinge and inflicted the wounds described in the medical report which we append to this despatch. A boy in the crowd was killed and several of the onlookers were wounded, but complete order was maintained.

3. Their Excellencies did not move in their seats. After recovering his helmet, which had been blown off by the explosion, the Viceroy ordered the procession to go forward. He soon, however, lost consciousness, and was lifted off the elephant and taken in a motor to Viceregal Lodge.

4. When Their Excellencies had departed the procession reformed and continued its progress to the Fort. In the absence of the Viceroy it devolved on the senior ordinary Member of Council, the Honourable Sir Guy Fleetwood Wilson, to read His Excellency's reply to the address of the Imperial Legislative Council and his speech in Durbar. At the conclusion of the proceedings in the Dewan-i-am the procession returned through the Chandni Chowk to the Mori gate as arranged. The crowds had not dispersed or moved, and their conduct throughout left nothing to be desired.

5. We have expressed our thanks to Almightly God that Their Excellencies' lives have been spared, and recorded our admiration of their intrepid bearing. We rejoice to be able to inform Your Lordship that His Excellency is making good progress and that his condition does not cause anxiety.

6. The loyal heart of India has been profoundly stirred by this dastardly outrage, and a great cry of indignation and grief has risen from one end of the Continent to another, from the Princes and from the people.

7. We are not yet in a position to formulate any theory as to the origin of the outrage or to weigh its political significance. The bomb, which contained picric acid, is believed to have been thrown from the upper part of the house of the Punjab National Bank. We have called on the local authorities to send us a full report, and Your Lordship may rest assured that no effort will be spared to discover the criminal and the influences behind his nefarious act.

We have the honour to be,

MY LORD MARQUIS,

Your Lordship's most obedient, humble Servants,

(Signed) O'MOORE CREAGH.

„ GUY FLEETWOOD WILSON.

„ R. W. CARLYLE.

„ SAYED ALI IMAM.

„ HARCOURT BUTLER.

„ W. H. CLARK.

„ R. H. CRADDOCK.

Enclosure no. 2.

VICEREGAL LODGE,
DELHI,
The 23rd December 1912.
1-30 P.M.

Medical Report on the condition of His Excellency the Viceroy.

A portion of the projectile struck the back of the right shoulder along the inner border of the shoulder blade. It passed upwards and came out through the skin along the upper line of the shoulder, causing a wound four inches long, exposing muscle and bone. There is no injury to the lungs.

A fragment caused a small wound on the right side of the neck, but this is not serious.

There are also four small wounds caused by nails on the back of the right hip—all these are slight. There has been moderate loss of blood but the shock has been severe and there is some deafness caused by the explosion. His Excellency soon after his injuries lost consciousness but recovered quickly.

The wounds have been dressed and His Excellency is now fairly comfortable.

(Signed) T. R. ROBERTS, LT.-COL., I.M.S.,
Surgeon to His Excellency the Viceroy.

India Office, London,
17th January 1913.

Public.

No. 20.

To His Excellency the Right Honourable the Governor General of India in Council.

MY LORD,

Attempt upon the life of His Excellency the Viceroy.

I have read with interest and deep sympathy the despatch issued by your Council in the Home Department and dated the 26th of December 1912, describing the terrible events of the previous Monday.

2. It is not necessary to enlarge upon the emotions of horror and disappointment which affected the whole of this country at such evidence that the sinister agencies of violence and crime, which it was hoped had been reduced to impotence by stern determination to repress outrage and not less by continued endeavour to satisfy the legitimate aspirations of the people of India, are still ready and able to perpetrate an act so brutal and so senseless.

3. But I am confident that the conviction is here firmly held, the truth of which is entirely confirmed by your despatch, that India as a whole, from the Princes who rule over the Native States to the humblest cultivators of the soil, regards the crime with loathing, being moved not less by resentment at the attempt than by gratitude at its comparative failure.

4. It is a matter for profound thankfulness that Your Excellency was not more gravely injured, and that Lady Hardinge escaped unhurt; but we all deeply deplore the cruel sacrifice of innocent lives. At the same time, I cannot refrain from expressing sincere admiration of the calm courage shown by Your Excellency, and also by Lady Hardinge, in a moment of such sudden peril, courage which was fitly manifested by yourself, and which also inspired the Members of your Council in the resolve to carry through the ordered proceedings of the day as though no such untoward interruption had occurred. We regard this action with pride as being symbolical of the spirit and purpose of British rule in India.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

(Signed) CREWE.

PUBLIC.

The 13*th March* 1913.

No. 1736-C.—It is hereby notified for general information that the Actuary to the Government of India will take rank in article 73 of the Warrant of Precedence for India, published with the Home Department Notification No. 328, dated the 10th February 1899.

H. WHEELER,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Delhi, the 13*th March* 1913.

No. 86-C. D.—The Reverend William Fitzroy Hamilton Garstin, a chaplain on probation on the Bengal Ecclesiastical Establishment, is permitted to resign the service with effect from the 10th October 1912.

The Department of Education Notification No. 33-C. D., dated the 14th February 1913, is hereby cancelled.

The 14th March 1913.

No. 90-C. D.—The Reverend John Godber, M.A., Domestic Chaplain to the Most Reverend the Lord Bishop of Calcutta, is granted privilege leave for two months and twenty-six days, with furlough out of India for five months and four days in continuation with effect from the 10th March 1913, or the subsequent date on which he may avail himself of it.

L. C. PORTER,

Secretary to the Government of India.

GENERAL.

The 14th March 1913.

No. 66-C. D.—The services of Khan Fazl Mohammad Khan, Curator, Bureau of Education, are replaced at the disposal of the Government of the Punjab.

H. SHARP,

Joint Secretary to the Government of India.

SANITARY—PLAGUE.

The 14th March 1913.

No. 378-C. D.—Whereas the Governor General in Council is satisfied that there is a danger of an outbreak of dangerous epidemic disease at Bhadrachelam in the Bhadrachelam taluk of the Godavari District, Madras Presidency, if persons from the Hyderabad State are permitted to assemble at that place on the occasion of the ensuing *Sriramanavami* festival.

In exercise of the power conferred by section 2, sub-section (1), of the Epidemic Diseases Act, 1897 (III of 1897), the Governor General in Council is pleased to direct that no tickets to travel by railway to the station of Singareni Collieries on the Nizam's Guaranteed State Railway shall be sold from the 8th to the 23rd April 1913 (both days inclusive) within the Hyderabad State to any person intending or believed to be intending to proceed to the *Sriramanavami* festival at Bhadrachelam.

MAHARAJ SINGH,

for *Secretary to the Government of India.*

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 8th March 1913.

No. 451-I.B.—In exercise of the powers conferred by section 36 of the Bitrhs Deaths, and Marriages Registration Act, 1886 (VI of 1886), the Governor-General in Council is pleased to make the following rule for the guidance of Registrars in the Hyderabad State:—

If a person giving notice of a birth or death does not attend personally before the Registrar, the written notice given by such person shall be attested by one of the following persons:—

(1) A Magistrate of any class including an Honorary Magistrate under either the British or the Nizam's Government.

(2) A servant of the British or of the Nizam's Government whose emoluments are not less then Rs. 50 per mensem.

(3) A pensioner of the British or of the Nizam's Government whose pension is not less than Rs. 25 per mensem.

(4) Any person authorised to solemnize a marriage under section 5 of the Indian Christian Marriage Act, 1872 (Act XV of 1872).

(5) A medical officer of the British or of the Nizam's service or a private medical practitioner holding a University diploma.

Failing any of these, the evidence of any two respectable persons may be accepted by the Registrar.

Provided that the Registrar may dispense with the evidence of identity when the informant falls under any of the following classes:—

(1) A gazetted officer of the British or of the Nizam's Government.

(2) A medical officer in the British or Nizam's service or a private medical practitioner holding a University diploma.

(3) Any person authorised to solemnize a marriage under section 5 of the Indian Christian Marriage Act, 1872 (Act XV of 1872).

(4) Any person known to the Registrar personally.

The notice shall be filed separately and preserved permanently by the Registrar.

The 10th March 1913.

No. 470-G.—With the sanction of His Majesty's Government, the Governor-General in Council is pleased to recognise provisionally the appointment of Cavaliere Ferdinando Sola as Consul-General for Italy at Aden.

No. 546-Est.-A.—Captain J. G. L. Ranking, of the Political Department, is posted as Assistant Commissioner, Nowshera Sub-Division, with effect from the 19th February 1913.

The 11th March 1913.

No. 563-Est. A.—The services of Lieutenant-Colonel E. St. A. Wake of the Cantonment Magistrates' Department, on foreign service in the Bikaner State, are replaced at the disposal of the Army Department, with effect from the 13th February 1913.

The 13th March 1913.

No. 581-Est.-A.—Captain J. A. Brett, of the Political Department, is posted as Assistant Commissioner, Oghi, and Commandant, Border Military Police, Hazara, with effect from the 1st March 1913.

No. 582-Est.-A.—Mr. C. Latimer, of the Political Department, is granted privilege leave for 2 months and 16 days, and furlough, in continuation, for 5 months and 14 days, under Articles 260, 233 and 308 (*b*) of the Civil Service Regulations, with effect from the 1st March 1913.

A. H. McMAHON,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 14th March 1913.

No. 306-F. E.—Mr. H. L. French, I.S.O., Additional Assistant Secretary to the Government of India in the Finance Department, is, with effect from the 14th April 1913, granted privilege leave for 3 months and in continuation furlough for 4 months.

No. 307-F. E.—In this department Notification No. 251-F. E., dated the 28th February 1913, issued in the *Gazette of India*, Part I, dated the 1st March 1913, against the name of Mr. C. B. Sen, *for* "15th February 1913" *read* "14th February 1913."

No. 308-F. E.—Mr. K. S. Kothandarama Aiyar, an Accountant, 1st grade in the office of the Accountant General, Madras, has been appointed to officiate as Chief Accountant, Class II, in that office with effect from the 4th February 1913 and until further orders.

No. 309-F. E.—Mr. R. C. Keating, Chief Accountant, Class II, attached to the North-Western Railway, was granted privilege leave for one month and 10 days with effect from the 30th January 1913.

No. 310-F. E.—(1) The following officers who were appointed provisionally as Chief Superintendents, Class II, in Finance Department Notifications Nos. 7371-F. E., dated 15th December 1911, 1[illegible]-F. E., dated 10th January 1913 and 997-F E. (Delhi), dated 13th December 1912, are confirmed in their appointments.

Mr. F. D. Buxy from 1st November 1911,

Mr. R. Sethurama Aiyar from 8th July 1912, and

Mr. M. P. Sinha from 3rd December 1912.

(2) Mr. Aukim who was appointed Chief Superintendent, Class II sub. *pro tem.* in Finance Department Notification No. 1412-F. E., dated 29th February 1912, is confirmed with effect from the 4th January 1912.

(3) Mr. J. K. Shaw is appointed substantively as a Chief Superintendent, Class II, with effect form 22nd February 1913.

R. W. GILLAN,

Secretary to the Government of India.

FINANCE DEPARTMENT (MILITARY FINANCE).

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Delhi, the 10th March 1913.

No. 166-Accts.-Camp.—The following reversions and officiating appointments of officers of the Military Accounts Department are made with effect from the dates specified :—

I.—From the 2nd February 1913 consequent on the return from leave out of India of Major E. G. D. deLabilliere and Captain W. V. Richards.

Major E. G. D. deLabilliere, Military Accountant, 4th class, to officiate as Military Accountant, 3rd class.

Captain H. N. F. MacDonnell, Assistant Military Accountant, 1st class, and officiating Military Accountant, 3rd class, to revert to officiating Military Accountant, 4th class.

Captain W. V. Richards, Assistant Military Accountant, 1st class, to officiate as Military Accountant, 4th class.

Captain C. W. Butler, Assistant Military Accountant, 2nd class, and officiating Military Accountant, 4th class, to revert to officiating Assistant Military Accountant, 1st class.

Captain H. Murray, Assistant Military Accountant, 2nd class, and officiating Military Accountant, 4th class, to revert to officiating Assistant Military Accountant, 1st class.

Captain P. Ashfield, Assistant Military Accountant, 3rd class, and officiating Assistant Military Accountant, 1st class, to revert to officiating Assistant Military Accountant, 2nd class.

Captain H. D. Watson, Assistant Military Accountant, 3rd class, and officiating Assistant Military Accountant, 1st class, to revert to officiating Assistant Military Accountant, 2nd class.

II.—From the 3rd February 1913, the date of commencement of Captain A. W. Daldy's leave.

Major M. E. L. Bruce, Military Accountant, 4th class, and officiating Military Accountant, 3rd class, to officiate as Military Accountant, 2nd class.

Captain H. N. F. MacDonnell, Assistant Military Accountant, 1st class, and officiating Military Accountant, 4th class, to officiate as Military Accountant, 3rd class.

Captain C. W. Butler, Assistant Military Accountant, 2nd class, and officiating Assistant Military Accountant, 1st class, to officiate as Military Accountant, 4th class.

Captain P. Ashfield, Assistant Military Accountant, 3rd class, and officiating Assistant Military Accountant, 2nd class, to officiate as Assistant Military Accountant, 1st class.

No. 167-Accts.-Camp.—The undermentioned officer has been granted an extension of leave by the Most Hon'ble the Secretary of State for India :—

Major J. H. Hudson, I.A., Military Accountant, 2nd class, Military Accounts Department (private affairs) for six months.

The 14th March 1913.

No. 176-Accts.-Camp.—Under the authority of the Most Hon'ble the Secretary of State for India, it is notified that the tenure of the appointment of Colonel B. W. Marlow, C.I.E., I.A., Military Accountant General, is extended to the 12th November 1914.

W. H. MICHAEL,
Offg. Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

Delhi, the 11th March 1913.

No. 189-C.—In exercise of the power conferred by Section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the leaflet entitled "Yugantar Circular, The Delhi Bomb" and subscribed "Bande Mataram."

EXCISE.

The 15*th March* 1913.

No. 1868-25.—In exercise of the powers conferred by section 6 of the Opium Act, 1878 (I of 1878) and in supersession of the Notification of the Government of India in the Finance Department, No. 1427-F. E., dated the 6th March 1911, the Governor-General in Council is pleased to direct that duty at the rate of Rs. 10 per seer shall be levied, with effect from the 1st April 1913, upon all opium imported into the province of Delhi :—

Provided that the said duty shall not be leviable in respect of :—

(*a*) poppy-heads; or

(*b*) opium produced in the Hill States of the Punjab; or

(*c*) opium on which duty has already been paid in the North-West Frontier Province or the Punjab.

INDUSTRIES.

The 15*th March* 1913.

No. 1800-2.—In exercise of the powers conferred by section 4, sub-section (*3*), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor-General in Council is pleased, on the recommendation of the Assam Branch Indian Tea Association, to appoint Mr. C. L. Pringle, Superintendent of the Doom Dooma Tea Company, Limited, to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. R. N. Farquharson.

No. 1803-2.—In exercise of the powers conferred by section 4, sub-section (*3*), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor-General in Council is pleased, on the recommendation of the Surma Valley Branch of the Indian Tea Association, to appoint the Honourable Mr. W. T. Cathcart, C.I.E., to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. W. Macdonald.

TELEGRAPH ESTABLISHMENT.

The 15*th March* 1913.

No. 1820-45.—Mr. R. Meredith, Director of Telegraphs, 3rd class, officiating, is appointed to be Director of Telegraphs, 3rd class, temporary, with effect from the 2nd February 1913, *vice* Mr. J. M. Coode, on furlough.

No. 1838-12.—The Honourable Mr. W. Maxwell, C.I.E., M.V.O., I.C.S., is appointed to officiate as Director-General of Posts and Telegraphs with effect from the 17th February 1913, during the absence on leave of Sir Charles Stewart-Wilson, K.C.I.E., I.C.S.

POST OFFICE.

The 15*th March* 1913.

No. 1841-27.—In exercise of the powers conferred by section 33 of the Indian Post Office Act, 1898 (VI of 1898), the Governor-General in Council is pleased to direct that the following amendment shall be made in rule 54 of the rules published with the Notification of the Government of India in the Department of Commerce and Industry, No. 7397-225, dated the 5th August 1908, as subsequently amended :—

To the second proviso to rule 54 the following clause shall be added, namely :—

" (*j*) where the contents of the insured postal article were gold coins or gold bullion of a value exceeding Rs. 300."

R. E. ENTHOVEN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 14th March 1913.

APPOINTMENTS.

MEDICAL DEPARTMENT.

No. 226.—Captain M. A. Nicholson, M.B., Indian Medical Service, to be Medical Officer, Lawrence Military Asylum, Sanawar, *vice* Captain N. S. Simpson, Indian Medical Service, vacated; with effect from the 13th February 1913.

No. 227.—The undermentioned officers of the Indian Medical Service, having completed their courses at the Royal Army Medical College and at Aldershot, have been finally admitted to the service. Their commissions will bear date the 27th July 1912:—

John Dykes Wilson, M.B.
Laurence Allfrey Pelham Anderson.
William Calder Paton, M.B.
James Bennett Hance, M.B.
Stephen Gordon.
Harold Kirkby Rowntree, M.B.
Graham Yalden Thomson, M.B.
Basil Franklin Eminson, M.B.
Anthony Kennedy.
Sorab Dhunjibhoy Ratnagar.
Colin McIver.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 228.—No. 1036 1st Class Sub-Assistant Surgeon Mahabir-parshad of the Indian Subordinate Medical Department, Sub-Assistant Surgeon Branch, Bengal, who was permitted by Army Department Notification No. 352, dated the 28th April 1911, to resign the service, is readmitted into the Indian Subordinate Medical Department; with effect from the 15th January 1913.

LONDON GAZETTE.

No. 229.—The following extract is published for general information:—

" London Gazette ", dated the 21st February 1913, page 1351.

* * * * * * * * * *

India Office,
February 21, 1913.

The KING has approved of the admission of the undermentioned officer to the Indian Army:—

To be Captain.

Captain Reginald Charles Dickinson, by exchange from the Welsh Regiment. Dated 22nd January 1913, but to rank from the 11th August 1909. Captain Dickinson's rank as Lieutenant is antedated to the 11th November 1902.

* * * * * * * * *

PROMOTIONS.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 230.—Consequent on the retirement of Lieutenant-Colonel A. T. H. Newnham, Indian Army, Cantonment Magistrate, 2nd Grade, the following promotions are notified:—

Major H. de V. Harvest, Indian Army, Cantonment Magistrate, 3rd Grade, to be Cantonment Magistrate, 2nd Grade, substantively,

Captain H. F. W. Paterson, Indian Army, Assistant Cantonment Magistrate, to be Cantonment Magistrate, 3rd Grade, substantively, and

Major R. J. T. Stewart, 22nd Punjabis, officiating Assistant Cantonment Magistrate, to be Assistant Cantonment Magistrate, substantively;

with effect from the 22nd January 1913.

INDIAN ARMY.

No. 1.—The following promotion is made, subject to His Majesty's approval:—

Major to be Lieutenant-Colonel.

21st February 1913.

Hugh Frederic Archie Pearson, Commandant, 23rd Sikh Pioneers.

INDIAN MEDICAL SERVICE.

No. 232.—With reference to the Notifications quoted in the margin the promotion of Major William Hamilton Kenrick, published in Army Department Notification No. 132, dated the 12th February 1909, is antedated from the 28th January 1909 to the 29th July 1908.

Army Department Notification No. 282, dated the 7th April 1911.
Army Department Notification No. 822, dated the 29th September 1911.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 233.—The undermentioned 2nd Class Assistant Surgeons, having completed seven years' service in that class, to be 1st Class Assistant Surgeons, with effect from the 19th February 1913:—

William Thomas Kidby.
Ernest George Albert Matthews.
Arthur Ambrose Emmanuel Baptist (L. S. A. Lond.).
Edwin Victor Duckworth.
Alexander Douglas Cunningham Perdriau (Supernumerary 1st Class).
John Gustavus Thomas Matthews.
Edwin Augustus Peachy.
Herbert Charles Thompson (Supernumerary).

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 234.—The undermentioned 2nd Class Sub-Assistant Surgeon, having completed five years' service in that class and passed the required departmental examination, to be 1st Class Sub-Assistant Surgeon, with effect from the 21st October 1912:—

No. 269, Amrat-Lal Jas-Karan Kothari.

No. 235.—The undermentioned 3rd Class Sub-Assistant Surgeons, having completed five years' service in that class and passed the required departmental examination, to be 2nd Class Sub-Assistant Surgeons, with effect from the dates specified:—

No. 315, Shaikh Ghulam Mustafa
No. 323, Shaikh Amarbhai Daudbhai
No. 324, Karmeswar-das
No. 325, Ram Rao Anand Rao Doctor
},—21st October 1912.

No. 334, John David Baily,—6th January 1913.
No. 336, Shaikh Usmanmia Husainmia,—3rd February 1913.

SUPPLY AND TRANSPORT CORPS.

(Late) Bengal-Punjab List.

No. 236.—In Army Department Notification No. 181, dated the 28th February 1913, *for* "27th February 1913," *read* "26th February 1913."

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

SUPPLY AND TRANSPORT CORPS.

53rd Silladar Camel Corps.

No. 237.—Ressaidar Feroze Khan, 52nd Silladar Camel Corps, to be Risaldar, *vice* Jodh Singh, transferred to the pension establishment; with effect from the 1st January 1913.

REWARDS.

No. 238.—The Governor-General in Council is pleased to notify that the title of "Bahadur" is conferred on the undermentioned pensioned Indian officer under the Resolution of the Government of India in the (late) Military Department No. 867-B., dated the 27th February 1893:—

Ressaidar Asadullah Khan, Queen Victoria's Own Corps of Guides (Lumsden's).

SUPPLY AND TRANSPORT CORPS.

(Late) Bengal-Punjab List.

No. 239.—In Army Department Notification No. 183, dated the 28th February 1913, *for* "27th February 1913," *read* "26th February 1913."

PENSIONS.

WARRANT OFFICERS.

No. 240.—The undermentioned warrant officer has been transferred to the pension establishment, with effect from the 17th October 1912:—

1st Class Assistant Surgeon George Edward Shaw, Indian Subordinate Medical Department, Assistant Surgeon Branch.

RETIREMENTS.

INDIAN ARMY.

No. 241.—Lieutenant-Colonel Robert Ross Renton, 18th Infantry, has been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval; with effect from the 30th January 1913.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 242.—The undermentioned departmental commissioned officer, with honorary rank, is permitted to retire from the service, subject to His Majesty's approval, with effect from the 16th February 1913:—

Senior Assistant Surgeon and Honorary Captain Frederick George Fox.

SUPPLY AND TRANSPORT CORPS.

(Late) Bengal-Punjab List.

No. 243.—In Army Department Notification No. 192, dated the 28th February 1913, *for* "27th February 1913," *read* "26th February 1913."

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Bombay Light Horse.

No. 244.—Reginald Arthur Spence to be Second Lieutenant, to fill an existing vacancy. Dated the 20th January 1913.

1st Battalion, Calcutta Volunteer Rifles.

No. 245.—John Woodhouse Thurston to be Second Lieutenant, to fill an existing vacancy. Dated the 18th January 1913.

Allahabad Volunteer Rifles.

No. 246.—Second Lieutenant Brian Alfred Harris resigns his commission. Dated the 23rd January 1913.

Naini Tal Volunteer Rifles.

No. 247.—Lieutenant Alfred Hearsey, V.D., to be Captain, *vice* W. C. Horst, transferred to the Supernumerary List. Dated the 27th January 1913.

Eastern Bengal State Railway Volunteer Rifles.

No. 248.—Major John Henry Murray, V.D., to be Lieutenant-Colonel, *vice* H. B. Holmes, V.D., promoted. Dated the 1st April 1912.

Captain (Honorary Major) Frederick George Royal Dawson, V.D., to be Major *vice* J. H. Murray, V.D., promoted. Dated the 1st April 1912.

Lieutenant Charles North Dalrymple Inglis to be Captain, *vice* F. G. R. Dawson, V.D., promoted. Dated the 1st April 1912.

Second Lieutenant Bertram Gilbert Smith to be Lieutenant, *vice* C. N. D. Inglis, promoted. Dated the 1st April 1912.

Joseph Scruby to be Second Lieutenant, *vice* R. H. N. Baxter, promoted. Dated the 1st April 1912.

Ivan Terence St. Clair Pringle to be Second Lieutenant, *vice* H. O. Weller, promoted. Dated the 1st April 1912.

James Samuel Goss to be Second Lieutenant, *vice* B. G. Smith, promoted. Dated the 1st April 1912.

Cawnpore Volunteer Rifles.

No. 249.—Lieutenant John Harold Abbott, V.D., to be Captain, *vice* P. Scott, resigned. Dated the 12th April 1912.

Lieutenant Obed Woods to be Captain, *vice* L. B. Kennedy, V.D., resigned. Dated the 8th November 1912.

Hyderabad Volunteer Rifles.

No. 250.—Second Lieutenant Cyril Turner Walker resigns his commission. Dated the 1st February 1913.

Kolar Gold Fields Rifle Volunteers.

No. 251.—Lieutenant Percy Smith Daniell to be Captain, to fill an existing vacancy. Dated the 20th February 1913.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 14th March 1913.

APPOINTMENTS.

No. 23.—The services of Commander D. F. Vines, Royal Indian Marine, are placed at the disposal of the Government of Madras for employment as Deputy Conservator of the Port of Madras; *vice* Commander M. W. Farewell, Royal Indian Marine, resigned; with effect from the 4th February 1913.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 8th March 1913.

No. 71.—With reference to Railway Board's Notification No. 25, dated the 26th April 1912, Mr. H. T. Baylis, officiating District Traffic Superintendent, Eastern Bengal Railway, reverted to his substantive appointment of Assistant Traffic Superintendent in class III, grade 1, of the Superior Revenue Establishment of State Railways with effect from the 17th February 1913.

The 10th March 1913.

No. 72.—Mr. W. R. R. M. Bennet, Assistant Signal Engineer, is promoted to the rank or Senior Assistant Signal Engineer, North Western Railway, with effect from the 29th October 1912.

No. 73.—Lieutenant L. Fraustadt, R.E., Assistant Traffic Superintendent, North Western Railway, was placed in charge of the current duties of a District Traffic Superintendent on that Railway for the following periods:—

From 1st August 1912 to 3rd September 1912 and from 17th September 1912 to 20th October 1912.

No. 74.—Lieutenant Colonel V. Murray, Traffic Manager, Oudh and Rohilkhand Railway, is granted combined leave for 7 months (privilege leave due and furlough for the remaining period) under articles 233, 260, and 308 (*b*) of the Civil Service Regulations with effect from the 20th March 1913, or subsequent date of relief.

No. 75.—With reference to Railway Board Notification No. 74, dated the 10th March 1913, Mr. A. R. Jacobson, Deputy Traffic Manager, Oudh and Rohilkhand Railway, is appointed to officiate at Traffic Manager of that Railway.

No. 76.—With reference to Railway Board Notification No. 75, dated the 10th March 1913, Mr. M. S. S. O'Conner, District Traffic Superintendent, Oudh and Rohilkhand Railway, in class II, grade 1, of the Superior Revenue Establishment of State Railways, is appointed to officiate as Deputy Traffic Manager of that Railway with officiating rank in class I, during the privilege leave portion of Lieutenant Colonel Murray's leave and temporary rank thereafter.

The 11th March 1913.

No. 77.—The undermentioned gentlemen have been appointed by His Majesty's Secretary of State for India as Probationary Assistant Traffic Superintendents in class III, grade 4, of the Superior Revenue Establishment of State Railways and are posted to the North Western Railway:—

Mr. John Wilfrid Ogle.
„ Francis Gordon Griffith.
„ James Nicholas Nagel.
„ Bruce Lachlan Cameron

The 12th March 1913.

No. 78.—It is hereby notified for general information that the Railway Board have sanctioned detailed surveys being carried out by the agency of the North Western Railway Administration for lines of railway on the 2′ 6″ gauge from Nankana *viâ* Bulloke to Changa Manga, a distance of about 35 miles, and from Changa Manga *viâ* Chunian, Hujra and Dipalpur to Pak Pattan, a distance of about 60 miles.

These surveys will be known as the Nankana-Changa Manga and Changa Manga-Pak Pattan Railway Surveys respectively.

The 13th March 1913.

No. 79.—In Notification No. 39, dated 1st February 1913, *for* "line of railway on the 2′ 6″ [illegible]" *read* "line of railway on the 5′ 6″ gauge".

No. 80.—It is hereby notified, for general information, that the Railway Board have sanctioned the construction by the agency of the Great Indian Peninsula Railway Company, of a railway, on the 2 feet 6 inch gauge, from Dhond station on the Great Indian Peninsula Railway to Baramati, a distance of 27·33 miles.

The project will be known as the Dhond-Baramati Railway.

R. C. F. VOLKERS,
Secretary, Railway Board.

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 10.] DELHI, SATURDAY, MARCH 8, 1913.

☞ **Separate paging is given to this Part in order that it may be filed as a separate compilation.**

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Delhi, the 5th March 1913.

No. 1550-C.—In exercise of the powers conferred by section 4 of the Punjab Courts Act, 1884 (XVIII of 1884), the Governor General in Council is pleased to make the following

appointments during the absence on leave of the Hon'ble Mr. W. Chevis, I.C.S., or until further orders:—

The Hon'ble Lieutenant-Colonel G. C. Beadon, second temporary additional Judge of the Chief Court, to act as first temporary additional Judge of that Court.

Mr. H. Scott-Smith, I.C.S., a Divisional Judge in the Punjab, to act as second temporary additional Judge of the Chief Court.

MEDICAL.

The 7th March 1913.

No. 1594-C.—The services of Captain F. W. Sumner, M.B., F.R.C.S.E., I.M.S., are placed permanently at the disposal of the Government of the United Provinces.

H. WHEELER,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

LAND SURVEYS.

Delhi, the 7th March 1913.

No. 279-C.—Lieutenant H. E. Roome, R.E., is appointed on probation as Assistant Superintendent, Survey of India, with effect from the 26th February 1913.

E. D. MACLAGAN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 28th February 1913.

No. 7.—The services of Mr. Bhagwati Prasad Varma, Executive Engineer, Public Works Department, Irrigation Branch, Punjab, are placed at the disposal of the Chief Commissioner, Delhi, with effect from the 18th December 1912.

No. 8.—Captain H. W. Roberts, R.E., Military Works Services, temporarily employed under the Chief Commissioner, Delhi, in connection with Temporary Works in Delhi, is permanently appointed to the Public Works Department, and is posted to the Punjab. He will, however, continue to serve under the Chief Commissioner, Delhi, until further orders.

The 6th March 1913.

No. 9.—The services of Captain A. S. Holme, R.E., Executive Engineer, Public Works Department, are, with reference to the Public Works Department Notification No. 44, dated the 29th August 1912, replaced at the disposal of the Government of the Punjab with effect from the 4th March 1913.

W. B. GORDON,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATION.

EDUCATION.

Delhi, the 7th March 1913.

No. 420-C. D.—The following statement showing the educational progress in India and in the several provinces is published for general information :—

STATEMENT OF EDUCATIONAL PROGRESS IN INDIA.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	1,118,566	1,151,022	1,144,105	1,145,728	1,152,894	1,135,513
Population — Male	122,470,010	123,249,577	123,249,836	122,699,630	130,113,723	130,408,551
Population — Female	118,794,958	119,570,056	119,570,469	119,017,958	124,706,893	124,960,002
TOTAL POPULATION	241,264,968	242,819,633	242,820,305	241,717,588	254,820,616	255,368,553
Public Institutions for Males.						
Number of arts colleges	128	126	123	128	128	130
Number of high schools*	1,165	1,169	1,174	1,190	1,203	1,219
Number of primary schools	102,947	104,354	106,329	107,463	108,144	110,692
Male Scholars in Public Institutions.						
In arts colleges	18,758	19,384	18,788	22,912	24,80[illegible]	29,369
In high schools*	286,391	301,565	315,905	344,647	364,704	390,881
In primary schools	†3,424,618	3,626,044	3,786,462	3,888,671	3,936,419	4,202,631
Percentage of male scholars in public institutions to male population of school-going age.	22·7	23·1	25·15	26·2	25·3‡	26·8
Public Institutions for Females.						
Number of arts colleges	8	8	7	8	[illegible]	10
Number of high schools*	112	114	124	125	[illegible]	135
Number of primary schools	[illegible],983	10,845	11,511	11,753	12,027	12,886
Female Scholars in Public Institutions.						
In arts colleges	160	175	185	217	244	279
In high schools*	11,885	12,924	13,654	14,257	14,[illegible]	16,884
In primary schools	†513,248	570,540	631,906	668,636	689,471	785,511
Percentage of female scholars in public institutions to female population of school-going age.	3·2	3·6	4·0	4·2	4·2‡	4·7
TOTAL SCHOLARS in public institutions. — Male	4,183,041	4,428,175	4,650,134	4,826,551	4,930,084	5,258,065
TOTAL SCHOLARS in public institutions. — Female	561,439	647,786	720,342	763,580	793,646	875,660
TOTAL	4,744,480	5,075,961	5,370,476	5,590,134	5,723,730	6,128,725
TOTAL SCHOLARS (both male and female) in all institutions.	5,388,632	5,699,146	5,972,201	6,203,305	6,345,582	6,780,721
Expenditure (in thousands of rupees).						
From provincial revenues	1,84,98	1,98,54	2,12,42	2,34,30	2,42,08	2,69,59
From local funds	91,16	1,01,86	1,17,24	1,02,24	1,00,32	1,05,80
From municipal funds	20,21	22,22	24,27	24,56	28,00	29,84
Total Expenditure from public funds	2,96,35	3,22,62	3,53,93	3,61,10	3,70,40	4,05,23
From fees	1,48,21	1,57,30	1,69,37	1,85,42	2,00,67	2,19,09
From other sources	1,14,48	1,21,67	1,85,18	1,40,24	1,47,61	1,61,61
GRAND TOTAL OF EXPENDITURE	5,59,04	6,01,59	6,58,48	6,86,76	7,18,68	7,85,93

* High schools include vernacular high schools also, in some provinces.
† Corrected figures from General Table 1 (Q. R.).
‡ The percentages for 1910-11, being reckoned on the new Census figures are slightly misleading for purposes of comparison with previous years. This remark applies throughout all the Tables.

STATEMENT OF EDUCATIONAL PROGRESS IN MADRAS.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	141,866	No change.	No change.	No change.	141,866	142,491
Population — Male	18,841,971				20,152,916	20,389,666
Population — Female	19,368,391				20,770,668	21,029,264
TOTAL POPULATION	38,210,362				40,923,584	41,418,930
Public Institutions for Males.						
Number of arts colleges	34	33	32	30	30	30
Number of high schools	171	170	169	172	172	168
Number of primary schools	21,379	21,929	22,412	23,108	23,426	24,044
Male Scholars in Public Institutions.						
In arts colleges	4,648	4,283	4,227	3,911	3,709	4,893
In high schools	57,557	64,185	66,189	72,673	69,543	71,394
In primary schools	619,851	659,716	689,817	739,933	766,884	829,331
Percentage of male scholars in public institutions to male population of school-going age.	25·7	27·4	2[illegible]·8	30·8	29·7	30·8
Public Institutions for Females.						
Number of arts colleges	2	2	1	1	1	2
Number of high schools*	26	28	32	31	32	33
Number of primary schools	899	893	862	886	900	1,162
Female Scholars in Public Institutions.						
In arts colleges	39	37	38	37	[illegible]2	46
In high schools*	3,279	3,808	4,981	4,212	4,027	4,510
In primary schools	120,253	127,107	135,784	147,910	156,027	199,719
Percentage of female scholars in public institutions to female population of school-going age.	5·1	5·4	5·8	6·2	6·1	6·6
TOTAL SCHOLARS in public institutions. — Male	726,926	775,450	813,056	870,505	896,701	943,369
TOTAL SCHOLARS in public institutions. — Female	148,740	156,948	168,167	181,461	190,861	209,517
TOTAL	875,666	932,398	981,223	1,051,966	1,087,562	1,152,886
TOTAL SCHOLARS (both male and female) in all institutions.	1,007,118	1,057,170	1,099,615	1,179,048	1,215,725	1,280,065
Expenditure (in thousands of rupees).						
From provincial revenues	24,73	28,40	27,79	39,07	43,16	44,22
From local funds	14,97	16,69	20,91	11,45	11,24	12,28
From municipal funds	3,09	2,95	3,84	3,17	3,21	3,15
Total Expenditure from public funds	42,79	48,04	52,54	53,69	57,61	59,65
From fees	29,98	31,98	32,50	34,89	37,29	37,90
From other sources	24,87	26,89	32,37	30,81	32,78	38,10
GRAND TOTAL OF EXPENDITURE	97,64	1,06,91	1,17,41	1,19,39	1,27,68	1,35,65

* Include also vernacular high schools for girls.

STATEMENT OF EDUCATIONAL PROGRESS IN BOMBAY.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	188,826	No change.	No change.	No change.	188,826	188,826
Population — Male	13,098,351				14,006,375	14,013,522
Population — Female	12,373,014				13,071,673	13,074,273
TOTAL POPULATION	25,471,368				27,078,048	27,087,795
Public Institutions for Males.						
Number of arts colleges	10	11	11	11	11	11
Number of high schools	114	115	112	114	117	129
Number of primary schools	9,185	9,602	9,900	10,686	11,267	11,609
Male Scholars in Public Institutions.						
In arts colleges	2,690	2,567	2,613	2,958	3,177	3,643
In high schools	31,860	33,079	35,921	37,707	39,569	41,325
In primary schools	490,585	515,382	539,513	580,927	593,197	630,427
Percentage of male scholars in public institutions to male population of school-going age.	28·1	29·4	30·9	33·2	31·8	33·6
Public Institutions for Females						
Number of arts colleges	..	...	...	...	...	...
Number of high schools	22	23	25	26	24	27
Number of primary schools	997	1,026	1,050	1,104	1,121	1,154
Female Scholars in Public Institutions						
In arts colleges	57	53	60	76	81	76
In high schools	2,517	2,555	2,859	2,920	2,987	3,662
In primary schools	89,044	92,158	101,328	109,606	112,105	126,703
Percentage of female scholars in public institutions to female population of school-going age.	5·1	5·3	5·8	6·3	6·1	6·9
TOTAL SCHOLARS in public institutions. — Male	551,345	57[illegible],318	607,537	653,704	667,469	707,328
TOTAL SCHOLARS in public institutions. — Female	95,432	98,799	108,17[illegible]	116,431	119,596	134,981
TOTAL	646,777	677,147	715,713	770,135	787,065	842,309
TOTAL SCHOLARS (both male and female) in all institutions.	720,547	749,391	792,559	850,293	868,535	922,877
Expenditure (in thousands of rupees).						
From provincial revenues	43,08	44,90	46,72	49,04	46,60	53,98
From local funds	7,82	8,72	10,77	10,34	10,84	10,76
From municipal funds	5,88	7,08	7,34	7,50	9,54	10,14
Total Expenditure from public funds.	[illegible]6,78	60,70	64,83	66,88	66,98	74,88
From fees	20,12	21,81	22,40	23,96	24,49	26,27
From other sources	29,53	30,92	30,80	32,68	32,53	35,02
GRAND TOTAL OF EXPENDITURE	1,06,43	1,13,43	1,18,03	1,23,52	1,24,00	1,36,17

STATEMENT OF EDUCATIONAL PROGRESS IN BENGAL.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	148,592	124,432	No change.	124,492	124,492	No change.
Population — Male	27,140,616	26,674,767	26,675,026	26,124,820	27,436,187	No change.
Population — Female	27,521,918	27,097,147	27,097,560	26,545,019	27,587,153	No change.
TOTAL POPULATION	54,662,529	53,771,914	53,772,586	52,669,869	55,023,340	..
Public Institutions for Males.						
Number of arts colleges	32	32	29	29	29	29
Number of high schools	397	397	397	396	399	398
Number of primary schools	33,962	33,960	34,180	35,201	35,437	36,342
Male Scholars in Public Institutions.						
In arts colleges	(a)5,166	5,155	4,618	7,107	8,255	9,635
In high schools	80,327	80,380	82,822	87,172	94,844	103,098
In primary schools	910,081	931,121	968,939	992,103	997,953	1,047,769
Percentage of male scholars in public institutions to male population of school-going age.	26·8	28·6	30·2	32·0	31·4	33·2
Public Institutions for Females.						
Number of arts colleges	2	2	2	3	3	3
Number of high schools	14	15	17	17	21	19
Number of primary schools	3,235	3,384	3,029	3,065	3,052	3,124
Female Scholars in Public Institutions.						
In arts colleges	24	38	42	47	63	81
In high schools	1,467	1,631	1,974	2,016	2,[illegible]	2,423
In primary schools	117,296	127,803	139,901	115,233	146,223	158,616
Percentage of female scholars in public institutions to female population of school-going age.	3·0	3·5	3·9	4·2	4·2	4·6
TOTAL SCHOLARS in public institutions. — Male	1,090,128	1,146,567	1,208,718	1,254,914	1,290,621	1,364,946
TOTAL SCHOLARS in public institutions. — Female	121,886	111,974	159,562	167,505	173,207	189,971
TOTAL	1,215,014	1,288,541	1,368,280	1,422,419	1,463,828	1,554,917
TOTAL SCHOLARS (both male and female) in all institutions.	1,269,038	1,338,190	1,421,389	1,175,376	1,518,239	1,609,360
Expenditure (in thousands of rupees).						
From provincial revenues	36,67	41,38	49,79	49,93	50,16	54,76
From local funds	10,93	11,19	11,56	11,36	11,64	11,64
From municipal funds	1,20	1,31	1,32	1,41	1,58	1,70
Total Expenditure from public funds	48,80	53,88	62,67	62,70	63,38	68,10
From fees	43,43	46,31	52,71	56,19	61,02	67,88
From other sources	24,40	25,37	29,20	32,00	36,31	36,04
GRAND TOTAL OF EXPENDITURE	1,16,63	1,25,56	1,44,58	1,50,89	1,60,71	1,72,02

(a) Excluding the D. U. Mission College, Hazaribagh.

STATEMENT OF EDUCATIONAL PROGRESS IN EASTERN BENGAL AND ASSAM.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	101,147	No change.	No change.	No change	111,645	No change.
Population — Male	15,679,409				17,706,396	
Population — Female	15,108,725				16,887,966	
TOTAL POPULATION	30,788,134				34,594,362	
Public Institutions for Males.						
Number of arts colleges	11	11	11	11	10	10
Number of high schools	212	217	216	215	217	224
Number of primary schools	17,531	17,516	18,042	17,325	17,292	17,723
Male Scholars in Public Institutions.						
In arts colleges	1,197	1,394	1,329	2,031	2,418	2,989
In high schools	47,135	49,867	51,900	56,982	64,317	74,581
In primary schools	513,088	590,542	637,324	621,087	623,925	672,835
Percentage of male scholars in public institutions to male population of school-going age.	29·6	31·2	33·6	33·4	30·3	33·1
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	3	3	3	3	3	4
Number of primary schools	2,789	3,284	4,101	4,210	4,527	4,957
Female Scholars in Public Institutions.						
In arts colleges	..	...	..	...	...	..
In high schools	321	277	358	383	478	716
In primary schools	68,803	86,995	111,307	119,979	128,727	142,364
Percentage of female scholars in public institutions to female population of school-going age.	2·3	3·8	5·0	5·3	5·2	5·7
TOTAL SCHOLARS in public institutions. — Male	697,004	732,813	790,178	785,146	805,311	880,500
TOTAL SCHOLARS in public institutions. — Female	52,683	89,133	113,595	122,363	131,342	145,376
TOTAL	749,687	821,976	903,773	907,509	936,653	1,025,876
TOTAL SCHOLARS (both male and female) in all institutions.	815,599	880,631	953,123	954,883	984,213	1,075,124
Expenditure (in thousands of rupees).						
From provincial revenues	13,03	16,13	20,21	19,37	22,05	25,34
From local funds	11,78	13,58	14,91	13,24	13,38	14,29
From municipal funds	32	34	42	51	47	48
Total Expenditure from public funds	25,13	30,05	35,54	33,12	35,90	40,11
From fees	18,52	20,05	22,10	23,44	26,67	30,15
From other sources	7,59	8,19	8,70	9,38	10,48	10,20
GRAND TOTAL OF EXPENDITURE	51,24	58,29	66,34	65,94	73,05	80,46

STATEMENT OF EDUCATIONAL PROGRESS IN THE UNITED PROVINCES.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	107,164	No change.	No change.	No change.	107,164	107,267
Population — Male	24,616,942				24,628,344	24,641,831
Population — Female	23,074,840				22,565,048	22,540,213
TOTAL POPULATION	47,691,782				47,193,392	47,182,044
Public Institutions for Males.						
Number of arts colleges	25	23	24	31	31	32
Number of high schools	108	104	108	112	118	115
Number of primary schools	9,545	9,717	9,598	9,267	9,067	9,258
Male Scholars in Public Institutions.						
In arts colleges	3,030	3,424	3,519	4,150	4,180	4,602
In high schools	24,520	26,470	28,647	32,065	33,192	34,257
In primary schools	409,993	447,726	450,309	436,675	432,497	470,953
Percentage of male scholars in public institutions to male population of school-going age.	13·6	14·6	14·6	14·4	14·4	15·5
Public Institutions for Females.						
Number of arts colleges	4	4	4	4	4	5
Number of high schools	22	22	22	23	20	20
Number of primary schools	767	850	938	936	941	957
Female Scholars in Public Institutions.						
In arts colleges	38	42	38	45	51	54
In high schools	1,799	1,838	1,827	1,960	1,8[illegible]	1,804
In primary schools	30,973	38,968	39,316	36,017	37,365	41,340
Percentage of female scholars in public institutions to female population of school-going age.	1·0	1·2	1·3	1·2	1·3	1·4
TOTAL SCHOLARS in public institutions. — Male	501,745	537,633	539,414	533,175	530,341	573,194
TOTAL SCHOLARS in public institutions. — Female	35,152	43,166	44,319	41,529	43,066	48,394
TOTAL	536,897	580,799	583,733	574,704	573,407	621,588
TOTAL SCHOLARS (both male and female) in all institutions.	606,174	654,527	658,348	647,581	645,787	712,000
Expenditure (in thousands of rupees).						
From provincial revenues	22,59	18,44	21,76	29,45	31,33	37,50
From local funds	24,72	26,81	30,25	27,69	24,74	26,54
From municipal funds	1,97	2,36	2,81	3,01	3,17	3,54
Total Expenditure from public funds	49,28	47,61	54,82	60,15	59,24	67,58
From fees	13,51	14,04	15,03	17,32	18,59	20,50
From other sources	12,11	12,11	14,67	15,76	15,56	19,85
GRAND TOTAL OF EXPENDITURE	74,90	73,76	84,52	93,23	93,39	107,93

STATEMENT OF EDUCATIONAL PROGRESS IN THE PUNJAB.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	97,209	No change.	97,272	No change.	97,212	No change.
Population { Male	10,942,705		No change.		10,992,067	
Population { Female	9,387,634				8,982,889	
TOTAL POPULATION	20,330,339				19,974,956	
Public Institutions for Males.						
Number of arts colleges	10	10	10	10	11	11
Number of high schools*	94	93	94	98	98	101
Number of primary schools	3,151	3,343	3,408	3,345	3,321	3,417
Male Scholars in Public Institutions.						
In arts colleges	1,598	1,725	1,860	2,022	2,270	2,659
In high schools*	30,781	32,048	34,971	40,895	44,893	47,740
In primary schools	141,345	146,290	149,542	157,946	164,081	179,410
Percentage of male scholars in public institutions to male population of school-going age.	12·8	13·3	13·8	14·9	15·6	16·9
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	12	11	12	12	15	16
Number of primary schools	542	586	600	602	590	637
Female Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	957	929	944	1,007	1,244	1,605
In primary schools	20,201	21,615	22,672	26,309	26,174	29,269
Percentage of female scholars in public institutions to female population of school-going age.	1·7	1·8	1·9	2·2	2·4	2·7
TOTAL SCHOLARS in public institutions. { Male	210,853	218,592	226,502	245,722	257,432	279,492
TOTAL SCHOLARS in public institutions. { Female	24,042	25,679	27,282	30,995	32,186	36,675
TOTAL	234,895	244,271	253,784	276,717	289,618	316,167
TOTAL SCHOLARS (both male and female) in all institutions.	300,297	302,863	302,576	329,466	346,949	381,113
Expenditure (in thousands of rupees).						
From provincial revenues	19,69	20,78	17,66	18,61	18,63	22,79
From local funds	9,58	11,48	12,43	12,39	12,31	12,44
From municipal funds	2,85	2,76	3,06	3,43	4,05	3,53
Total Expenditure from public funds	32,12	35,02	33,15	34,43	34,99	38,76
From fees	11,42	11,23	11,98	13,34	15,20	17,75
From other sources	8,43	10,11	10,46	10,66	10,38	12,14
GRAND TOTAL OF EXPENDITURE	51,97	[illegible]	55,59	58,48	60,57	68,65

* Include also [illegible] high schools.

STATEMENT OF EDUCATIONAL PROGRESS IN BURMA.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	219,804	No change.	236,738	No change.	236,738	230,839
Population — Male	5,335,484	5,342,033	No change.	No change.	6,144,101	6,183,494
Population — Female	5,142,024	5,148,591			5,913,804	5,931,723
TOTAL POPULATION	10,477,508	10,490,624			12,057,905	12,115,217
Public Institutions for Males.						
Number of arts colleges	2	2	2	2	2	2
Number of high schools*	26	29	31	35	39	36
Number of primary schools	4,950	5,113	5,261	5,163	4,895	4,764
Male Scholars in Public Institutions.						
In arts colleges	133	133	148	232	261	302
In high schools*	8,400	9,366	8,893	9,599	10,368	10,034
In primary schools	124,427	130,677	136,687	131,386	124,377	125,552
Percentage of male scholars in public institutions to male population of school-going age.	21·0	22·9	24·1	24·1	20·4	20·9
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	9	8	9	9	11	11
Number of primary schools	473	532	616	619	553	552
Female Scholars in Public Institutions.						
In arts colleges	2	5	7	12	17	22
In high schools	1,504	1,862	1,683	1,694	1,974	2,135
In primary schools	47,230	52,613	55,606	53,779	53,291	55,854
Percentage of female scholars in public institutions to female population of school-going age.	7·6	8·6	9·1	9·1	8·1	8·5
TOTAL SCHOLARS in public institutions. — Male	168,463	183,180	192,628	192,862	188,129	194,401
TOTAL SCHOLARS in public institutions. — Female	58,665	66,220	70,358	70,106	71,032	75,909
TOTAL	227,128	249,400	262,986	262,968	259,161	270,310
TOTAL SCHOLARS (both male and female) in all institutions.	398,598	423,819	433,211	433,978	420,092	445,255
Expenditure (in thousands of rupees).						
From provincial revenues	16,10	18,79	17,45	17,03	16,71	18,98
From local funds	2,72	3,14	3,71	4,07	4,08	4,22
From municipal funds	3,27	3,31	3,35	3,40	3,48	3,68
Total Expenditure from public funds	22,09	25,24	24,51	24,50	24,27	26,88
From fees	9,14	9,71	10,32	13,77	14,58	15,09
From other sources	3,64	4,37	4,48	4,44	4,83	5,40
GRAND TOTAL OF EXPENDITURE	34,87	39,32	39,31	42,71	43,68	47,37

* Include also vernacular high schools.

STATEMENT OF EDUCATIONAL PROGRESS IN CENTRAL PROVINCES AND BERAR.

	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	119,980	130,174	No change.	No change.	130,174	117,935
Population — Male	6,570,761	6,793,832			7,764,777	7,766,007
Population — Female	6,748,758	6,965,191			7,832,712	7,833,993
TOTAL POPULATION	13,319,519	13,759,023			15,597,489	15,600,000
Public Institutions for Males.						
Number of arts colleges	3	3	3	3	3	4
Number of high schools	30	31	31	35	35	35
Number of primary schools	2,645	2,777	2,892	3,019	3,094	3,195
Male Scholars in Public Institutions.						
In arts colleges	274	381	457	479	514	608
In high schools	2,025	2,305	2,657	3,059	3,236	3,102
In primary schools	172,496	187,387	199,526	212,857	216,750	228,255
Percentage of male scholars in public institutions to male population of school-going age.	22 1	23·2	25·4	26 2	23 1	24·2
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	4	4	4	4	4	5
Number of primary schools	257	261	287	301	301	309
Female Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	34	26	20	21	23	28
In primary schools	17,331	20,801	23,230	25,669	26,033	27,948
Percentage of female scholars in public institutions to female population of school-going age.	1·9	2·2	2·5	2·8	2·4	2·6
TOTAL SCHOLARS in public institutions. — Male	217,550	234,859	250,602	266,850	269,062	282,257
TOTAL SCHOLARS in public institutions. — Female	19,550	23,156	25,831	29,373	28,452	30,729
TOTAL	237,100	258,015	276,433	296,223	297,514	312,986
TOTAL SCHOLARS (both male and female) in all institutions.	237,139	258,308	276,700	296,305	297,620	313,205
Expenditure (in thousands of rupees).						
From provincial revenues	8,33	8,80	9,98	10,92	11,48	10,64
From local funds	7,88	9,19	11,74	10,65	11,05	12,08
From municipal funds	1,19	1,65	1,58	1,59	1,88	2,93
Total Expenditure from public funds	17,40	19,73	23,30	23,16	24,41	25,65
From fees	1,59	1,65	1,79	1,95	2,29	2,84
From other sources	3,49	3,38	3,87	3,81	4,15	4,16
GRAND TOTAL OF EXPENDITURE	22,48	24,76	28,96	28,92	30,85	32,65

STATEMENT OF EDUCATIONAL PROGRESS IN THE NORTH-WEST FRONTIER PROVINCE.

——	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	16,466	No change.	No change.	No change.	13,193	No change.
Population — Male	1,159,306				1,182,102	
Population — Female	966,174				1,014,831	
TOTAL POPULATION	2,125,480				2,196,933	
Public Institutions for Males.						
Number of arts colleges	1	1	1	1	1	1
Number of high schools	12	12	12	12	12	12
Number of primary schools	217	256	254	267	264	260
Male Scholars in Public Institutions.						
In arts colleges	22	22	22	19	22	38
In high schools	3,492	3,562	3,617	4,255	4,496	5,146
In primary schools	9,928	11,271	11,415	12,069	13,034	14,129
Percentage of male scholars in public institutions to male population of school-going age.	9·0	10·0	10·1	11·2	11·8	13·1
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	...	...	...	...	...	...
Number of primary schools	19	24	23	25	27	28
Female Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	...	...	...	...	...	...
In primary schools	1,044	1,337	1,301	1,576	1,775	1,925
Percentage of female scholars in public institutions to female population of school-going age.	0·8	1·1	1·1	1·3	1·4	1·5
TOTAL SCHOLARS in public institutions — Male	15,735	17,328	17,630	19,589	20,919	23,236
TOTAL SCHOLARS in public institutions — Female	1,226	1,543	1,605	1,873	2,093	2,247
TOTAL	16,961	18,871	19,235	21,462	23,012	25,483
TOTAL SCHOLARS (both male and female) in all institutions.	29,017	29,243	28,891	30,045	31,891	34,911
Expenditure (in thousands of rupees).						
From provincial revenues	*53	*58	*80	*58	†1,35	99
From local funds	64	95	88	91	92	1,42
From municipal funds	42	45	55	53	61	68
Total Expenditure from public funds	1,59	1,98	2,18	2,02	2,88	3,09
From fees	40	40	40	45	47	56
From other sources	39	32	61	65	53	62
GRAND TOTAL OF EXPENDITURE	2,38	2,70	3,19	3,12	3,88	[illegible]

*Imperial Revenues.

† Including Rs. 58,215 from Imperial Revenues.

STATEMENT OF EDUCATIONAL PROGRESS IN COORG.

———	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	1,582	No change.	No change.	No change.	No change.	1,582
Population — Male	100,258					97,279
Population — Female	80,349					77,697
TOTAL POPULATION	180,607					174,976
Public Institutions for Males.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	1	1	1	1	1	1
Number of primary schools	82	81	82	82	81	80
Male Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	294	298	288	240	226	206
In primary schools	2,852	2,920	3,427	3,688	3,721	3,970
Percentage of male scholars in public institutions to male population of school-going age.	21·9	22·5	25·7	27·2	27·2	29·7
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	...	...	...	...	...	...
Number of primary schools	5	5	5	5	6	6
Female Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	7	8	8	2	2	1
In primary schools	1,045	1,143	1,421	1,588	1,721	1,773
Percentage of female scholars in public institutions to female population of school-going age.	8·8	9·6	12·0	13·6	15·0	16·0
TOTAL SCHOLARS in public institutions. — Male	3,292	3,380	3,869	4,087	4,099	4,342
TOTAL SCHOLARS in public institutions. — Female	1,063	1,163	1,447	1,644	1,811	1,861
TOTAL	4,355	4,543	5,316	5,731	5,910	6,203
TOTAL SCHOLARS (both male and female) in all institutions.	4,865	5,004	5,792	6,335	6,640	6,811
Expenditure (in thousands of rupees.)						
From provincial revenues	22	24	26	30	61	39
From local funds	11	11	11	12	12	13
From municipal funds	1	1	1	1	1	2
TOTAL Expenditure from public funds	34	36	38	43	74	54
From fees	12	12	12	12	12	13
From other sources	3	3	3	5	6	6
GRAND TOTAL OF EXPENDITURE	49	51	53	60	92	73

H. SHARP,

Joint Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 27th February 1913.

No. 467-Est.-A.—Mr. M. G. Salter, Indian Educational Service, is posted as an Assistant Master in the Daly College, Indore, with effect from the 26th January 1913.

The 3rd March 1913.

No. 497-Est.-B.—Captain M. H. Lucas, 37th Lancers (Baluch Horse), is appointed Reserve Officer of the Zhob Militia with effect from the 3rd February 1913.

No. 500-Est.-B.—Captain H. G. Sutton, 42nd Deoli Regiment, officiating Adjutant, Mewar Bhil Corps, is confirmed in that appointment with effect from the 23rd October 1912.

The 5th March 1913.

No. 512-Est. A.—Captain C. W. Prescott, of the Political Department, is posted as Sub-Divisional Officer, Tank Sub-Division, with effect from the 16th February 1913.

No. 513-Est. A.—Mr. F. P. Rennie, of the Political Department, is posted as Divisional and Sessions Judge, Peshawar Division, with effect from the 19th February 1913.

No. 514-Est. A.—Major W. J. Keen, of the Political Department, is posted as Political Agent, Khyber, with effect from the 19th February 1913.

No. 515-Est. A.—Mr. S. E. Pears, of the Political Department, is granted privilege leave for 3 months and furlough in continuation for 3 months, under Articles 260, 233 and 308 (*f*) of the Civil Service Regulations, with effect from the 19th February 1913.

No. 446-G.—With the sanction of His Majesty's Government, the Governor General in Council is pleased to recognise provisionally the appointment of Hadji Mirza Mehdi as Consul for Persia at Madras.

The 6th March 1913.

No. 523-Est. B.—The undermentioned officer is granted leave out of India from the 1st March to the 30th September 1913, the first 90 days being privilege leave, under Army Order No. 64 of 1904:—

Captain A. B. Skinner, 5th Cavalry, Adjutant, Imperial Cadet Corps.
Pension service 15th year commenced on the 25th January 1913.

No. 524-Est. B.—Captain K. Barge, 17th Cavalry, is appointed to officiate as Adjutant of the Imperial Cadet Corps with effect from the 1st March 1913, and until further orders.

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Delhi, the 7th March 1913.

No. 281-F.E.—Mr. W. D. Woollam reverted to Class III of the General List of the Indian Finance Department, with effect from the 28th January 1913.

R. W. GILLAN,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

TELEGRAPH ESTABLISHMENT.

Delhi, the 8th March 1913.

No. 175-41-C.—Mr. H. E. Chappel, Director of Telegraphs, 3rd class, is granted such privilege leave as may be due to him on the 3rd April 1913, or the subsequent date on which he may be relieved, in combination with furlough of such duration as may bring the total period of absence up to eighteen months.

No. 1651-13.—Mr. J. C. Shields, Electrical Engineer, Indian Telegraph Department, is appointed to officiate as Electrical Engineer-in-Chief, with effect from the 13th February 1913, *vice* Mr. M. G. Simpson on leave.

MERCHANT SHIPPING.

The 8th March 1913.

No. 1571-12.—The following draft of a Rule which it is proposed to make in exercise of the powers conferred by section 53 of the Native Passenger Ships Act, 1887 (X of 1887), is published, as required by section 53, sub-section (4) of the said Act, for the information of persons likely to be affected thereby, and notice is hereby given that the draft will be taken into consideration by the Governor General in Council on or after the 8th April 1913.

2. Any objection or suggestion which may be received from any person with respect to the draft before the date fixed as aforesaid will be considered by the Governor General in Council.

DRAFT RULE.

The following rule shall be substituted for rule 1 (*c*) of the rules published with the Notification in the Finance and Commerce Department No. 5100-S.R., dated the 20th August 1903, regarding the carriage of petroleum in ships to which the Native Passenger Ships Act, 1887, applies:—

"1 (*c*) Petroleum shall be shipped either in tins enclosed in outer wooden cases or in hermetically sealed iron or steel drums. Provided that oil, fuel, with a flashing point not below 200 degrees Fahrenheit, may also be shipped in sound, well-coopered wooden casks of not more than 50 gallons capacity."

COTTON DUTIES.

The 8th March 1913.

No. 1596-2.—IN exercise of the powers conferred by section 36 of the Cotton Duties Act, 1896 (II of 1896), the Governor-General in Council is pleased to make the following rules regulating the provision of warehouses and the deposit and discharge of goods therein and therefrom.

1. (1) These rules may be cited as the Bombay Cotton Goods Warehouse Rules, 1913.

(2) The application of these rules shall be confined to the Presidency of Bombay.

2. In these rules:—

"Act" means the Cotton Duties Act, 1896;

"Collector" means the Collector of Bombay for the Presidency proper and the Collector or Deputy Commissioner of the District for the Province of Sind.

"Licensed warehouse" means a warehouse licensed under the Act;

"Officer in charge" means the officer appointed under rule 4 to be in charge of a warehouse licensed under the Act.

3. No place shall be licensed as a warehouse under the Act, unless it fulfils the following conditions, namely :—

(a) it shall be enclosed by walls built of brick or stone;

(b) if it includes an upper floor room, the roof shall be well and strongly terraced with masonry or tiled, the rafting in the case of tiled roofs being ceiled with strong cloth, planks or matting;

(c) all windows and ventilators shall be protected by stout iron bars securely fixed in the brick or stone work;

(d) all the entrances into it shall have doors with strong locks, and each door, whether external or internal, shall be fastened by two padlocks;

(e) the entrance doors shall open into a street or other public place so as to be at all times accessible for the examination of the locks and fastenings.

4. (1) The Collector shall appoint an officer to be in charge of every licensed warehouse.

(2) The key of one of the padlocks of every entrance door of a licensed warehouse shall be kept in the custody of the Collector or the officer in charge and the key of the other padlock shall be kept by the licensee.

(3) A licensed warehouse shall be opened and closed only in the presence of the officer in charge who shall be responsible for seeing that it is securely closed and locked.

5. (1) Application for permission to deposit in a licensed warehouse cotton-goods manufactured in the Presidency of Bombay shall be made to the Collector in such form as may be prescribed by the Chief Customs Authority under section 13 (2) of the Act.

(2) No goods shall be deposited in a licensed warehouse unless they are securely packed in hooped bales.

6. (1) The pass to be sent with goods forwarded for deposit in a licensed warehouse shall be prepared in Form H in triplicate specifying the name of the mill in which the goods were produced and of the bonder, the marks, numbers and contents of each package and the warehouse or place in the warehouse, wherein they are to be deposited.

(2) The counterfoil of the pass shall remain with the owner of the goods, the duplicate shall be handed over to the officer accompanying the goods to the warehouse who shall check the goods with the details shown in such duplicate and endorse thereon the result of his checking, and the triplicate shall remain with the officer in charge.

(3) On arrival of the goods at the warehouse the duplicate endorsed as aforesaid shall be handed over to the officer in charge to be dealt with in accordance with the provisions of section 94 of the Sea Customs Act, 1878, as applied by the Cotton Duties Act, 1896.

7. (1) When any owner desires to remove any goods from a licensed warehouse he shall present to the Collector a written application for permission to remove them in such form as may be prescribed by the Chief Customs Authority; the application shall be in duplicate and shall contain particulars of the goods to be removed.

(2) The permission which the Collector may grant shall be endorsed on both the original and the duplicate.

(3) The original and the duplicate so endorsed shall be presented to the officer in charge who shall check the goods as they are passed out of the warehouse and permit the removal of such goods only as he finds to correspond to the particulars contained in the application.

(4) On the removal of the goods from the warehouse, the officer in charge shall endorse the fact both on the original and on the duplicate and return the original to the applicant and the duplicate to the Collector.

(5) The return made under section 8 of the Act shall in addition to the particulars required by the rules made under the Act and issued under Notifi-

cation No. 864-S. R., dated 21st February 1896, mention the quantity and other particulars indicated in the Form referred to in clause (1) above of the goods removed from a licensed warehouse during the month to which the return relates.

8 Every person who enters or leaves a licensed warehouse and all packages and other articles taken into or removed from the warehouse shall be liable to examination by the officer in charge.

9. (1) A separate return made under section 15 of the Act shall be prepared in Form I appended to these rules. It shall be delivered to the Collector each month and contain the particulars indicated in the Form of all the cotton goods produced at the mill which have been deposited in a licensed warehouse during the preceding month.

(2) If no such separate return is made, the return made under section 8 of the Act shall, in addition to the particulars required by rule 7 (5) and by the rules made under the Act and issued under Notification No. 864-S. R., dated 21st February 1896, mention the quantity and other particulars of the goods indicated in the Form H referred to in rule 6 (1) above.

10. The officer in charge of a licensed warehouse shall keep an inward and outward register in Form J appended to these rules.

R. E. ENTHOVEN,

Secretary to the Government of India.

Form H.

To remain at the producing mill.

*No.*________. *Date* ________________19 .

Particulars of bales produced in the ________________ Mill and bonded by ________________ in Room No.________ of Licensed warehouse No.________.

Number of bales for each class of goods.	Consecutive number of the bale.	Marks on the bale.	Description and Dimensions of the goods contained in the bale.		Real value.	Number of pieces in a bale.	Weight per bale.	Date of issue out of the mill premises.	Remarks.
			Description.	Dimensions.					

(Signed)

To be signed by a responsible Agent of the producing mill.

Form H.

Triplicate.

To remain at the warehouse.

*No.*________. *Date* ________________19 .

Particulars of bales produced in the ________________ Mill and bonded by ________________ in Room No.________ of Licensed warehouse No.________.

Number of bales for each class of goods.	Consecutive number of the bale.	Marks on the bale.	Description and Dimensions of the goods contained in the bale.		Real value.	Number of pieces in a bale.	Weight per bale.	Date of issue out of the mill premises.	Remarks.
			Description.	Dimensions.					

(Signed)

Officer in charge of the warehouse.

Form H.

Duplicate.

To be forwarded by the officer in charge of the warehouse to the Head Office.

*No.*________. *Date* ________________19 .

Particulars of bales produced in the ________________ Mill and bonded by ________________ in Room No.________ of Licensed warehouse No.________.

Number of bales for each class of goods.	Consecutive number of the bale.	Marks on the bale.	Description and Dimensions of the goods contained in the bale.		Real value.	Number of pieces in a bale.	Weight per bale.	Date of issue out of the mill premises.	Remarks.
			Description.	Dimensions.					

Received correct on ________________

(Signed)

Checked.

Officer in charge of the warehouse.

(Signed)

Excise Officer accompanying the goods.

Submitted to the Collector of ________________

The goods mentioned above have been duly deposited at the warehouse on ________________

(Signed)

Officer in charge of the warehouse.

Date ________________

Form I.

Particulars of all Cotton Goods produced at ____________ Mill and warehoused in the month of ____________ 19 .

1	2		3	4
Description of goods.*	ISSUED OUT OF THE MILL-PREMISES FOR WAREHOUSING.		Numbers on bales (as in bale register).	Real value.
	Weight in lbs.	Yards or dozen.		
TOTAL				

* To be shown separately for goods of different dimensions.

Dated this day of 19 .

(Signed).

(To be signed by the Mill-owner, Managing Agent or other principal officer of the Mill.)

Form J.

Inward and outward register of goods showing the receipts and

Receipts.

Date of receipt of goods.	No. and date of the Form under which the goods were warehoused.		Description and Dimensions of goods.		Total number of bales.	Total weight in lbs.	Real or tariff value of the goods.	Remarks. *N.B.*—This column may be used for noting the No. and date of the Form under which the goods will be removed from time to time.
	No.	Date.	Description.	Dimensions.				

issues in and from ______________________ Mill warehouse.

Issues.

Date of removal of the goods.	No. and date of the form under which the goods were removed.		Description and dimensions of goods.		Total No. of bales.	Total weight in lbs.	Real or tariff value of the goods.	Remarks. *N.B.*—This column may be used for noting the different Nos. of Forms under which the goods were warehoused.
	No.	Date.	Description.	Dimensions.				

ARMY DEPARTMENT.

Delhi, the 7th March 1913.

APPOINTMENTS.

CONTONMENT MAGISTRATES' DEPARTMENT.

No. 201.—The services of Major T. G. P. Lawrenson, Indian Army, are placed at the disposal of the Government of the United Provinces for employment as a Cantonment Magistrate.

No. 202.—The services of Major V. de V. Hunt, Indian Army, are placed at the disposal of the Government of the United Provinces for employment as a Cantonment Magistrate.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 203.—The undermentioned Indian military pupils, having passed their final examination, are admitted into the service as 3rd Class Sub-Assistant Surgeons, with effect from the 20th January 1913 :—

No. 1372, Mubarak Shah Khan.
No. 1373, Muhammad Salim.
No. 1374, Sundar Singh.

FURLOUGH AND LEAVE.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 204. - Captain E. A. Trafford, Indian Army, has been granted combined leave out of India for twelve months, the first three months being privilege leave and the remainder leave on private affairs ; with effect from the 11th February 1913.

LONDON GAZETTE.

No. 205.—The following extracts are published for general information :—

"London Gazette," dated the 11th February 1913, pages 1060, 1061 and 1062.

* * * * * * * *

India Office,
February 11, 1913.

The KING has approved of the promotion of the following officers of the Indian Army, Indian Medical Service, Indian Subordinate Medical Department and Indian Army Departments :—

INDIAN ARMY.

Major to be Lieutenant-Colonel.

Dated 22nd November 1912.

David Henry Drake-Brockman, Commandant, 2nd Battalion, 39th Garhwal Rifles.

Lieutenants to be Captains.

Dated 13th November 1912.

Reginald Seymour Moss-Blundell, 27th Light Cavalry.

Dated 16th December 1912.

Richard Martin Forsythe Patrick, 42nd Deoli Regiment.

Dated 23rd December 1912.

Harry Norman Lee, 59th Scinde Rifles (Frontier Force).
Macan Saunders, 36th Sikhs.
Hugh Cathcart Dobbs, 124th Duchess of Connaught's Own Baluchistan Infantry.
Eric Cummings, 93rd Burma Infantry.
David Benjamin Gray, 48th Pioneers.
Kenelm Rees McCloughin, 14th King George's Own Ferozepore Sikhs.
Philip Thomas Blanford, 84th Punjabis.

Dated 9th January 1913.

Mark Gordon Anderson, 7th Gurkha Rifles.
David Ogilvy Wight Lamb, 10th Duke of Cambridge's Own Lancers (Hodson's Horse.)
Arthur Cuthbert Henry Trevor, 24th Punjabis.
Hugh Vincent Budgen, 112th Infantry.
Guy Willoughby Anderson, 26th Punjabis.
Walter Hamilton Lang, 16th Cavalry.
Hugh Reginald Oriel Walker, 25th Punjabis.
Gerald Traverse Drake-Brockman, 18th Infantry.
William Arthur Henry Bird, 23rd Sikh Pioneers.
Nicholas Hugh Lawrence Watts, 92nd Punjabis.
Reginald Fosbery Nation, 39th Garhwal Rifles.
James Fergus Mackain, 34th Sikh Pioneers.
Charles William Wallace, 22nd Punjabis.
Hollis Martin Burrows, 28th Punjabis.
Walter Kenworthy, 33rd Queen Victoria's Own Light Cavalry.
Leonard Proby Haviland, 13th Duke of Connaught's Lancers (Watson's Horse).
Duncan Blackett Morris, 90th Punjabis.
Edward Pellew Quinan, 27th Punjabis.
Edward Johnson Ross, 8th Gurkha Rifles.
George Frederick Joseph Paterson, 34th Sikh Pioneers.
William Leith-Ross, 55th Coke's Rifles (Frontier Force).
Charles de Lona Christopher, 36th Sikhs.
Standish Charles Gould, Civil Employ.
Edward Wallace Claud Ricketts, 23rd Sikh Pioneers.
Gerald Henry Summers, 26th King George's Own Light Cavalry.
Kenneth Bright Joynson, 15th Lancers (Cureton's Multanis).
Robert Wardlaw Manderson, 3rd Skinner's Horse.
Alexander Henderson Burn, 59th Scinde Rifles (Frontier Force).
Robert Frank Clothier, 13th Rajputs (The Shekhawati Regiment).
Leonard de Lona Christopher, 40th Pathans.
Wilton Stransham Oldham, 48th Pioneers.
Percy Charles Russell Dodd, 31st Duke of Connaught's Own Lancers.
Morice Challoner Lake, 109th Infantry.
Charles Cobb, 29th Punjabis.
Walter Thyne, 90th Punjabis.
James Sinclair Henry Ring, 46th Punjabis.
Arthur Richard Ogilvie Mallock, 42nd Deoli Regiment.
John Douglas Crawford, 89th Punjabis.
Edward Grose, 16th Rajputs (The Lucknow Regiment).

NOTE.—The promotion of Captain Harold Dening, 25th Cavalry (Frontier Force), to that rank has effect from the 21st July 1907, and not the 1st March 1908, as stated in the London Gazette of the 24th April 1908.

NOTE.—The promotion of Captain Charles Howard Featherstonehaugh Nixon, 91st Punjabis (Light Infantry), to that rank has effect from the 4th November 1912, and not 5th November 1912, as stated in the London Gazette of the 4th February 1913.

INDIAN MEDICAL SERVICE.

NOTE.—The promotion of Major Thomas Stodart, M.B., to that rank is antedated from the 29th July 1905, as notified in the London Gazette of the 15th May 1906, to the 30th January 1905.

NOTE.—The promotion of Major Herbert Armstrong Williams, D.S.O., M.B., to that rank is antedated from the 27th January 1912, as notified in the London Gazette of the 22nd March 1912, to the 27th July 1911.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Senior Assistant Surgeon with the Honorary rank of Lieutenant to be Senior Assistant Surgeon with the Honorary rank of Captain.

Dated 7th December 1912.

Thomas Baldry.

To be Senior Assistant Surgeons with the Honorary rank of Lieutenant.

Dated 7th December 1912.

1st Class Assistant Surgeon James Francis Fleming.
1st Class Assistant Surgeon Edwin Joseph Murphy.
1st Class Assistant Surgeon Robert Gunn Babonau.
1st Class Assistant Surgeon Harry George Charles Mills.
1st Class Assistant Surgeon Edward Gerald Alfred Prins.

INDIAN ARMY DEPARTMENTS.

Deputy Commissary with the Honorary rank of Captain to be Commissary with the Honorary rank of Captain.

William Edmund Bowder. Dated 11th November 1912.

Assistant Commissary with the Honorary rank of Lieutenant to be Deputy Commissary with the Honorary rank of Captain.

Robert Sharpe. Dated 11th November 1912.

To be Assistant Commissary with the Honorary rank of Lieutenant.

Conductor Samuel Robert Allwright. Dated 11th November 1912.

The KING has approved of the transfer of the undermentioned officer of the Indian Army to the Supernumerary List on completing 10 years in Civil employ :—

Major Percy Molesworth Sykes, C.M.G., C.I.E. Dated 22nd November 1912.

The KING has approved of the retirement of the undermentioned officers of the Indian Army, Indian Medical Service and Indian Army Departments :—

INDIAN ARMY.

Colonel Harry Benn Borradaile, D.S.O. Dated 30th December 1912.
Colonel Harry Torrens Kenny. Dated 31st December 1912.
Lieutenant-Colonel Arthur Tristram Herbert Newnham. Dated 22nd January 1913.
Major Robert Lee Morris. Dated 3rd January 1913.
Major William Karl Scharlieb. Dated 6th February 1913.

INDIAN MEDICAL SERVICE.

Major Herbert Joseph Richard Twigg, M.B. Dated 13th January 1913.

INDIAN ARMY DEPARTMENTS.

Commissary and Honorary Captain Robert Rhubottom. Dated 11th November 1912.

*   *   *   *   *

"London Gazette," dated the 14th February 1913, pages 1149, 1150 and 1152.

*   *   *   *   *

War Office.
14th February 1913.

*   *   *   *   *

MEMORANDA.

* * * * *

The undermentioned Lieutenant-Colonels, Indian Army, to be Colonels :—

Harley M. Johnston. Dated 5th October 1912.

William H. Fasken. Dated 12th October 1912.

Francis H. S. Thomas. Dated 23rd October 1912.

William E. A. Blakeney. Dated 23rd October 1912.

* * * * *

India Office,
February 14, 1913.

The KING has approved of the admission of the undermentioned officer to the Indian Army :—

To be Captain.

Captain Frederick Arthur Hamilton, by exchange from the Essex Regiment. Dated 22nd January 1913, but to rank from the 8th January 1910. Captain Hamilton's rank as Lieutenant is antedated to the 8th April 1903

* * * * * *

PROMOTIONS.

INDIAN ARMY.

No. 206.—The following promotions are made, subject to His Majesty's approval :—

Captains to be Majors.

1st March 1913.

William Campbell Little, 6th Gurkha Rifles.

6th March 1913.

Bernard Joseph Fagan, 17th Infantry (The Loyal Regiment).

Richard Gardiner, 53rd Sikhs (Frontier Force).

Archibald Hugh Arbuthnot, 7th Gurkha Rifles.

Geoffrey Francis Evans Wardell, Supply and Transport Corps.

Lieutenants to be Captains.

7th November 1912.

Harold Bennett, 3rd Queen Alexandra's Own Gurkha Rifles

2nd March 1913.

James Ponsonby Gilbert, 6th Jat Light Infantry.

William John Bovill, 43rd Erinpura Regiment.

John Elmsley Bourchier Torkington, 63rd Palamcottah Light Infantry.

Maurice Claud Raymond, 34th Prince Albert Victor's Own Poona Horse.

Patrick Alexander Allan, 66th Punjabis

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Madras Establishment.

No. 207.—The undermentioned 2nd Class Sub-Assistant Surgeon, having completed five years' service in that class and passed the required departmental examination, to be 1st Class Sub-Assistant Surgeon, with effect from the 21st October 1912 :—

No. 1339½, Lal Muhammad.

No. 208.—The undermentioned 3rd Class Sub-Assistant Surgeons, having completed five years' service in that class and passed the required departmental examination, to be 2nd Class Sub-Assistant Surgeons, with effect from the dates specified :—

No. 1403, Ignatius Daniel Joseph,—15th April 1912.
No. 1398, Krishna Iyer Subrahmanyan Iyer } —21st October 1912.
No. 1406, Joseph Chinnapen Aseervathum }

SUPPLY AND TRANSPORT CORPS.

(Late) Bengal-Punjab List.

No. 209.—In Army Department Notification No. 181, dated the 28th February 1913, *for* "Staff-Sergeant Edgar Soman Galway," *read* "Staff-Sergeant Edgar Seaman Galway."

INDIAN MISCELLANEOUS LIST.

No. 210.—Staff-Sergeant Ernest Joseph Perry to be Sub-Conductor, supernumerary ; with effect from the 22nd July 1912.

No. 211.—With reference to Army Department Notification No. 210, dated the 7th March 1913, supernumerary Sub-Conductor Ernest Joseph Perry is absorbed in that rank ; *vice* Henry Brett, transferred to the pension establishment ; with effect from the 21st November 1912.

NATIVE ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 212.—The following promotions are made :—

1st Duke of York's Own Lancers (Skinner's Horse).

Ressaidar Ghulam Kadir Khan to be Risaldar, Jemadar Shaikh Abdul Majid to be Ressaidar and Dafadar Habibur Rahman Khan, *Khan Sahib,* to be Jemadar, *vice* Ismail Khan, *Bahadur,* seconded as Aide-de-Camp to His Excellency the Governor of Bengal ; with effect from the 5th November 1912.

Dafadar Tahawar Ali to be Jemadar, *vice* Jemadar Habibur Rahman Khan, *Khan Sahib* seconded ; with effect from the 5th November 1912.

2nd Lancers (Gardner's Horse).

Kot-Dafadar Molar to be Jemadar, *vice* Abdul Samad Khan, transferred to the pension establishment ; with effect from the 16th November 1912.

6th King Edward's Own Cavalry.

Ressaidar Albel Singh to be Risaldar, Jemadar Mawasi Ram to be Ressaidar and Dafadar Jai Singh to be Jemadar, *vice* Indar Singh, transferred to the pension establishment ; with effect from the 1st February 1913.

25th Cavalry (Frontier Force).

Risaldar Roshan Khan to be Risaldar-Major, Ressaidar Surayan Singh to be Risaldar, Jemadar Amir Mahammad Khan to be Ressaidar and Kot-Dafadar Nadir Ali Khan to be Jemadar, *vice* Taj Muhammad Khan, transferred to the pension establishment ; with effect from the 16th January 1913.

38th King George's Own Central India Horse.

Kot-Dafadar Buta Singh to be Jemadar, *vice* Ajit Singh, transferred to the pension establishment ; with effect from the 7th January 1913.

2nd Queen Victoria's Own Sappers and Miners.

Havildar Burland to be Jemadar, *vice* Venkatasami, transferred to the pension establishment ; with effect from the 1st February 1913.

33rd Punjabis.

Havildar Payo to be Jemadar, *vice* Abdul Jailal, transferred to the pension establishment ; with effect from the 7th February 1913.

1st Battalion, 39th Garhwal Rifles.

Jemadar Deb Sing Mahar to be Subadar and Colour-Havildar Daulat Sing Negi to be Jemadar, *vice* Khem Sing Negi, transferred to the pension establishment; with effect from the 17th November 1912.

Jemadar Jagat Sing Rawat, I.O.M., to be Subadar and Colour-Havildar Pirmu Negi to be Jemadar, *vice* Hyat Sing Topal, transferred to the pension establishment; with effect from the 25th January 1913.

84th Punjabis.

Colour-Havildar Karam Dad Khan to be Jemadar, *vice* Jemadar Jafar Ali, transferred to the 102nd King Edward's Own Grenadiers; with effect from the 26th January 1913.

94th Russell's Infantry.

Jemadar Jitan Singh to be Subadar and Colour-Havildar Dalsingar Singh to be Jemadar, *vice* Rambrich Singh, transferred to the pension establishment; with effect from the 1st January 1913.

113th Infantry.

Jemadar Ganeshi Ram to be Subadar and Colour-Havildar Chatra Ram to be Jemadar, *vice* Fatta Ram, transferred to the pension establishment; with effect from the 20th November 1912.

1st Battalion, 4th Gurkha Rifles.

Havildar Lachman Sing Thapa to be Jemadar, *vice* Puran Thapa, transferred to the pension establishment; with effect from the 1st February 1913.

Havildar Ramkishen Rana to be Jemadar, *vice* Sarbjit Ale, transferred to the pension establishment; with effect from the 1st February 1913.

2nd Battalion, 4th Gurkha Rifles.

Jemadar Madan Sing Rai to be Subadar, *vice* Singraj Karki, transferred to the pension establishment; with effect from the 1st January 1913.

2nd Battalion, 6th Gurkha Rifles.

Jemadar Harku Thapa to be Subadar and Havildar Bharatsing Bhandari to be Jemadar, *vice* Partiman Thapa, transferred to the pension establishment; with effect from the 1st January 1913.

PENSIONS.

WARRANT OFFICERS.

No. 213.—The undermentioned warrant officers are transferred to the pension establishment, with effect from the dates specified:—

Conductor George Williams, Ordnance Department, Southern Army,—9th February 1913.

Conductor Arthur Henry Deacon, Ordnance Department, Southern Army,—5th March 1913.

RETIREMENTS.

INDIAN ARMY.

No. 214.—The undermentioned officers have been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified:—

Colonel John Burnard Edwards, D.S.O.,—31st January 1913.
Brevet Colonel James Mann Ransom,—1st February 1913.
Lieutenant-Colonel Edmund Martin Meriton-Reed,—19th February 1913.
Major Walter Keyworth, 74th Punjabis,—27th March 1913.

No. 215.—With the sanction of the Most Hon'ble the Secretary of State for India, Captain Alfred Ross Withers, 16th Cavalry, is transferred to the permanent Half-Pay List, subject to His Majesty's approval; with effect from the 4th March 1913.

No. 216.—The transfer to the temporary Half-Pay List of Captain Herbert Augustus Hill, 129th Duke of Connaught's Own Baluchis, notified in Army Department Notification No. 188, dated the 28th February 1913, is cancelled.

PUBLIC WORKS DEPARTMENT, MADRAS.

No. 217.—The undermentioned departmental officer, with honorary rank, is permitted to retire from the service, subject to His Majesty's approval, with effect from the date specified :—

Commissary and Honorary Captain James Ruck,—15th January 1913

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Behar Light Horse.

No. 218.—Percival Hennessy to be Second Lieutenant, to fill an existing vacancy. Dated the 23rd January 1913.

Surma Valley Light Horse.

No. 219.—Second Lieutenant Frank Henderson Carslaw to be Lieutenant, *vice* W. K. Green, promoted Dated the 15th September 1912

John MacKnight to be Second Lieutenant, *vice* F. H. Carslaw, promoted. Dated the 15th September 1912

Captain Henry Montgomery Crozier, Supernumerary List, to be Major, *vice* B. W. Hallifax, transferred to the Supernumerary List. Dated the 29th December 1912

Chota Nagpur Light Horse.

No. 220.—Sidney Robert Hignell to be Second Lieutenant, to fill an existing vacancy. Dated the 11th May 1911

George Ernest Fawcus to be Second Lieutenant, to fill an existing vacancy. Dated the 17th August 1912

Bombay Volunteer Artillery.

(Artillery Companies.)

No. 221.—Captain Bridson Kermode Goldsmith resigns his commission. Dated the 1st December 1912.

Lieutenant Maurice Herbert Sowerby to be Captain, *vice* B. K. Goldsmith, resigned. Dated the 1st December 1912.

Madras Volunteer Guards.

No. 222.—Wilfred Charles Green to be Second Lieutenant, *vice* R. Killick, promoted. Dated the 5th February 1913.

1st Punjab Volunteer Rifles.

No. 223.—Captain John Francis Connolly, Supernumerary List, resigns his commission. Dated the 23rd January 1913.

Raymond Grant Govan to be Second Lieutenant, to fill an existing vacancy. Dated the 1st February 1913.

Lucknow Volunteer Rifles.

No. 224.—Second Lieutenant William Renwick to be Lieutenant, to fill an existing vacancy. Dated the 1st December 1912.

Nilgiri Volunteer Rifles.

No. 225.—Norman Hornsby to be Second Lieutenant, *vice* D. M. Toomey, promoted Dated the 1st December 1912.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Delhi, the 7th March 1913.

Under Clause 53 of the Regulations appended to the Regimental Debts Act, 1893, it is notified that a report of the death of the undermentioned Commissioned Officer on the date specified, was received in the Army Department between the 19th February and 4th March 1913:—

Corps.	Rank and name.	Date of Decease.	Place of Decease.	Testate or Intestate.	REMARKS.
Indian Medical Service (attached to 112th Infantry).	Major Frank Dennis Browne, M.B.	19th February 1913.	Nowshera.	...	...

Statement of Deposits on account of Estates between the 19th February and 4th March 1913.

On whose account.	Rank.	Corps.	Date of Decease.	Testate or Intestate.	Total unclaimed amount deposited.	Date to which claims will be received.
					Rs. AS. P.	
Henry William Poyntz.*	Major.	1st Battalion, The Sherwood Foresters.	24th December 1912.	Intestate.	657 8 4	Claims should be submitted to the Administrator-General of Bombay.
Edward Sherred†	Sub-Conductor.	Supply and Transport Corps.	11th May 1912.	Intestate.	2,844 12 0	Claims should be submitted to the Administrator-General of Bengal.

* *Widow.*—Mrs. Kate Sydney Vaughan Poyntz.
Daughter.—Eileen Poyntz (Minor).
Mother.—Mrs. Henrietta Poyntz, Minehead, Somerset.
Brother.—Captain Hugh Staunton Poyntz, 2nd Battalion, Bedfordshire Regiment, Bloemfontein.
† *Children.*—(1) Percy Roland Sherred (Age 9 years).
(2) Basil Edward Sherred (Age 6 years).
Address.—C/o Sub-Conductor S. A. Stock, Supply and Transport Corps, Calcutta.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 5th March 1913.

No. 64.—Major L. E. Hopkins, R.E., Executive Engineer, is transferred from the Karachi Extension Railway Survey, to the North Western Railwa .

No. 65.—Mr. M. N. Varvill, Executive Engineer, is transferred from the Karachi Extension Railway Survey to the Eastern Bengal Railway.

The 6th March 1913.

No. 66.—With reference to Notification No. 163, dated 6th October 1910, Captain A. Brough, Executive Engineer, State Railways, whose services have been replaced at the disposal of Railway Board, is attached to the office of the Senior Government Inspector of Railways, Circle No. 2, Calcutta.

No. 67.—Mr. F. G. Royal Dawson, Senior Government Inspector of Railways, Circle No. 2, is granted combined leave for six months (*viz.* privilege leave for 3 months and furlough for the remaining period) with effect from 17th April 1913 or subsequent date of relief.

No. 68.—With reference to Notification No. 67, dated 6th March 1913, Mr. J. H. Heap, Junior Government Inspector of Railways, Circle No. 2, is appointed to officiate as Senior Government Inspector, Circle No. 2, with officiating rank of Superintending Engineer, Class III, *vice* Mr. F. G. Royal Dawson, with effect from 17th April 1913 or subsequent date of relief.

No. 69.—With reference to Notification No. 68, dated 6th March 1913, Captain A. Brough, R.E., Executive Engineer, is appointed to officiate as Junior Government Inspector of Railways, Circle No. 2.

No. 70.—With reference to Notification No. 163, dated 6th October 1910, Captain A. D. Walker, R.E., Executive Engineer, State Railways, whose services have been replaced at the disposal of the Railway Board is posted to the North Western Railway.

R. C. F. VOLKERS,

Secretary, Railway Board.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 8, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published at Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901 :—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India.

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J. J. MEIKLE,

Publisher, *Gazette of India*.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids. Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *boná fide* public purposes. Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers. Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. These drugs are for sale for *cash* only. On *no account drugs are sent per V. P. Post.* These drugs *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows :—

SULPHATE OF QUININE.

	R
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any less quantity than 6 lbs. in one delivery	13 „

SULPHATE OF CINCHONIDINE.

	R
For quantities of not less than 6 lbs. in one delivery	10 per lb.
For any less quantity than 6 lbs. in one delivery	12 „

Quinine is sold in 1 oz., ¼ lb., ½ lb., 1 lb. and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb. and 1 lb. tins.

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs. or more in one delivery.			*Retail rate* For any quantity below 6 lbs. in one delivery.		
	R	a.	p.	R	a.	p.
16-oz. tins	5	0	0	6	0	0
8 „ „	2	8	0	3	0	0
4 „ „	1	4	0	1	8	0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal :—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Surveyors.
5. Motor Car Drivers.
6. Engine Drivers.
7. Men trained in—

(*a*) Photo-Mechanical and Lithographic Work.
(*b*) Workshops (both Electrical and Mechanical sides).

E. ATKINSON, Lieut.-Col., R.E.,
Principal, Thomason College, Roorkee.

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

"Specimens of Persian Manuscripts" for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them. The following collections are available for sale:—

(1)	Collection for	1902-03,	price R 3	a copy.
(2)	" "	1903-04,	" " 3	"
(3)	" "	1904-05,	" " 3	"
(4)	" "	1908-09,	" " 3	"
(5)	" "	1909-10,	" " 3-8	"
(6)	" "	1910-11,	" " 3-8	"
(7)	" "	1911-12,	" " 2-8	"

N.B.—Nos. (1), (3), (4), (5) and (6) contain papers in all the different standards of examination held in Arabic, Persian, Sanskrit, Urdu, Hindu and Bengali; No. (5) contains the High Proficiency Uriya papers also; No. (2) contains all the papers except those for the High Proficiency examinations in Hindi, Arabic and Persian and the Degree of Honour in Arabic and Sanskrit; and No. (7) all except those for the Interpretership and Degree of Honour in Persian, High Proficiency and Degree of Honour in Arabic, Degree of Honour in Hindi, Degree of Honour in Bengali and High Proficiency and Degree of Honour in Sanskrit.

"Diwan-i-Sarkhush" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

"Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu; price R2-12.

"Qaani" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R7-8 per copy.

"Diwan-i-Andalib" (official edition), one of the books recommended for the High Proficiency in Persian; price R4 per copy.

Glossary to the "Ar-Rauzatu-z-Zakiyah," the text-book for the Higher Standard examination in Arabic; price R6-4 per copy.

"Nazm-i-Muntakhab," one of the text-books prescribed for the Degree of Honour examination in Urdu; price R5 per copy.

"Siyahat-Nama-i-Ibrahim Beg" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

"Raghuvansam"—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

"Akhlaq-i-Jalali" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-12 per copy.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

ORDNANCE DEPARTMENT.

NOTICE OF REMOVAL OF THE OFFICE OF THE DIRECTOR OF ORDNANCE STORES FROM POONA TO SIMLA.

The Office of the Director of Ordnance Stores, Poona, will be closed in the month of March 1913 and transferred to Simla. All postal communications which cannot reach Poona by the 15th March 1913 should be addressed to—

The Director of Ordnance Stores,
Helene Lodge,
Simla.

Telegrams should be addressed—
"Ordnance Stores, Simla."

A. P. DOUGLAS, Major, R.A.,
for Offg. Director of Ordnance Stores (absent on tour)

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 3rd March 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 28th February 1913.

	Total amount of notes in circulation.			Reserve. Coin and Bullion. In India.			In England.		In Transit between India and England.		Securities (Purchase Price).		Total.	Remarks.
	In Reserve Treasuries.	Elsewhere.	Total.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under Coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Held in India.	Held in England.		
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs. (b)	Rs.	
Calcutta	3,43,52,085	25,66,68,560	29,10,20,645	3,08,38,393	2,42,76,547	50,79,107	10,95,00,000	...	...	...	9,99,99,946	4,00,00,000	30,96,93,993	(a) Nominal value—Rs. 10,20,81,500
Cawnpore	...	2,26,04,500	2,26,04,500	1,84.98,785	1,51,55,775	...	...	...	...	...	...	...	3,36,54,560	(b) Nominal value—Rs. 4,69,26,571
Lahore	...	3,22,50,330	3,22,50,330	1.20,08,483	99,14,745	...	...	...	...	...	...	...	2,19,23,228	
Bombay	3,91,60,635	10,97,05,175	14,88,65,810	1,46,63,912	21,55,58 227	36,47,934	...	...	...	...	...	...	23,38,70,073	
Karachi	...	1,33,38,485	1,33,33,485	37,34,760	31.31.205	...	...	...	...	...	...	...	68,65,965	
Madras	2,54,86.225	7,37,79,245	9,92,65,490	2.32,40.515	1,14,99,615	...	...	...	...	...	...	...	3,47,40,130	
Rangoon	...	6,80,16,080	6,80,16,080	2,66,82 211	1,13,31,180	...	...	...	...	...	...	...	3,80,13,391	
	9,89,98,945	57,63,62,395	67,53.61,340	12,96,67.059	29,08,67,294	87.27,041	10,95,00,000	...	...	...	9,99,99,946	4,00,00,000	67,87,61,340	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			Nil	*Deduct*—Amount due on Bills drawn by one Circle on another									34,00,000	
Total Circulation Rs.			67,53,61,340								Total Reserve Rs.		67,53,61,340	

Rs. 60,00,000 (£400,000) was transferred in Gold from the Paper Currency Reserve to the Indian Branch of the Gold Standard Reserve during the week ending 28th February 1913.
The Silver held in the Indian Branch of the Gold Standard Reserve amounted on the 28th February 1913 to 6.00 lakhs in coined rupees.
The Gold " " " " 1,20 " in Sovereigns.

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

ADMINISTRATOR-GENERAL.

Notice of Deaths sent to the Administrator-General of Bengal under section 64 of Act II of 1874.

Name of deceased.	Place of death.	Date of death.	By whom death reported and when.	REMARKS.
Mrs. Louisa Cross, of the American Baptist Mission, Toungoo.	Toungoo . . .	1st December 1912 .	District Judge, Toungoo, on 16th January 1913.	The deceased left a Will, of which Revd. C. H. Heptonstall and F. D. Phinney were appointed executors, and probate has been issued to the latter by the Chief Court, Rangoon.
Mr. W. R. W. Booth, Deputy Superintendent of Police.	Sagaing Civil Hospital.	28th November " .	District Judge, Sagaing, on 4th February 1913.	No Will left. The Administrator-General is taking steps to represent the estate.
Mr. A. Curry, Manager, Panchanai Tea Estate.	......	......	District Judge, Dinajpur, on 22nd January 1913.	The deceased is believed to have left a Will, of which certain Tea Planters in Assam and Darjeeling are executors.
Mr. Charles Stuart Chalmers, Executive Engineer, Oudh and Rohilkhand Railway.	Ramsay Hospital, Naini Tal.	28th October 1912 .	Commissioner, Kumaun Division, Naini Tal, on 7th February 1913.	Mr. F. W. Skemp, I.C.S., Assistant Commissioner, Muzaffargarh, who is an executor to the deceased's Will, is arranging to take out probate.
Mr. J. A. Collins, apprentice in the Railway workshops, Insein.	General Hospital, Rangoon.	4th December " .	District Judge, Insien, on 28th January 1913.	The deceased is believed to have left no Will. The estate being under Rs. 1,000 in value, the Administrator-General is not required by law to take out Letters of Administration.
Mr. G. [illegible] W. Ives .	Civil Hospital, Bilaspur.	12th September " .	District Judge, Bilaspur, on 20th January 1913.	The deceased is believed to have left no Will. The estate being under Rs. 1,000 in value, the Administrator-General is not required by law to take out Letters of Administration.
Mr. Sidney Hutchings	Jalpaiguri . . .	31st December " .	District Judge, Dinajpur, on 23rd January 1913.	There is no Will, but the deceased left a son and daughter, who will apply for Letters of Administration.
Mr. Joseph Gilderoy Fischer Marshall, late Extra Assistant Conservator of Forests.	Thandaung . . .	28th November " .	District Judge, Toungoo, on 16th January 1913.	No Will left. The Administrator-General has requested the District Judge to supply further particulars.
Mr. C. H. Maguire, Permanent Way Inspector, E. I. Railway.	Aligarh . . .	16th January 1913 .	District Judge, Gaya, on 7th February 1913.	No Will left. The deceased's widow has applied to the District Judge, Gaya, for a succession certificate.

ALEX. KINNEY,
Offg. Administrator-General of Bengal.

1, COUNCIL HOUSE STREET,
Calcutta, the 17th February 1913.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 25th February 1913.

LIABILITIES.

	Rs.	A.	P.	Rs.	A.	P.
Capital paid up				2,00,00,000	0	0
Reserve Fund				1,85,00,000	0	0
Public Deposits at Head Office .	71,88,851	14	8			
Public Deposits at Branches	1,25,23,392	4	0	1,97,12,244	2	8
Other Deposits at Head Office and Branches . . .				16,61,63,263	15	8
Bank Post Bills, etc. . .				11,61,725	3	7
Sundries				16,31,473	7	6
RUPEES .				22,71,68,706	13	5

ASSETS.

	Rs.	A.	P.	Rs.	A.	P.
Government Securities . .				2,03,75,885	0	0
Other authorized Investments				91,40,488	0	0
Loans on Government and other authorized Securities .				4,66,33,426	2	3
Accounts of Credit on Government and other authorized Securities				4,83,65,887	8	3
Bills discounted and purchased				3,56,88,837	8	5
Balances with other Banks .				18,49,712	6	2
Bullion				...		
Dead Stock				24,97,660	7	1
Stamps				15,403	0	5
Sundries				4,70,750	14	1
				16,50,41,050	14	8
Cash and Currency Notes at Head Office	*3,42,38,112	8	10			
Cash and Currency Notes at Branches	†2,78,89,543	5	11	6,21,27,655	14	9
RUPEES .				22,71,68,706	13	5

		Rs.	A.	P.
* Includes Sovs. & ½ Sovs., value	Rs.	1,19,700	0	0
† Do. do. do.	Rs.	8,05,072	8	0
	Rs.	9,24,772	8	0

By order of the Directors,

BANK OF BENGAL;
Calcutta, 27th February 1913.

H. MITCHELL,
Chief Accountant.

L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.
Percentage 32·92.

OFFICIAL HISTORY OF THE CORONATION DURBAR AND OF THE VISIT OF THEIR IMPERIAL MAJESTIES THE KING-EMPEROR AND QUEEN-EMPRESS TO INDIA, 1911-12.

To meet the repeated demands of the public, the Government of India have decided to publish a complete and authoritative account of the proceedings connected with the visit of Their Imperial Majesties to India and with the Coronation Durbar of December 1911.

This book will be compiled from the official records, and will contain lists of all persons taking part in the celebrations and ceremonies. There will also be numerous illustrations, portraits, maps, plans, etc.

It will be published in two editions, a popular one in a cloth binding at a cost not exceeding Rs. 7-8, and a very limited edition *de luxe,* which will contain a list of the subscribers, at a cost of about Rs. 250.

A translation of the popular edition will be made in Urdu and possibly in other languages also if the demand is sufficient.

It is expected that the work will be ready for publication in about six months' time, names are still being registered for the various editions and application should be made to the Superintendent, Official History of the Durbar, Foreign Department, Simla.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909).

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the adjudication.		
					Day	Month.	Year.	Day.	Month.	Year.
113—1913	Narayen Babaji Chandurkar	Hindu	Kulachowki Road (Khajas Chawl.)	Weaving Jobber in the Western India Mill.	17th	February	1913	17th	February	1913
114—1913	Gulab Beg *alias* Gulam Beg Azam Beg Surti *alias* Gulab Azam Surti.	Mahomedan	Lower Parel (Todiwala's Chawl).	Fitter in the employ of the Bombay, Baroda and Central India Railway.	"	"	"	"	"	"
115—1913	Krishna *alias* Krishnaji Bajoo Nakhwa.	Hindu	No. 535, Bhat Bazar	Lately dealer in sand, bricks, fish, etc., at Bombay and Moombra and now unemployed.	"	"	"	"	"	"
116—1913	Bhugwanji Tricumji Sha and Gangji Tricumji Sha.	"	Mahim Dharani	Lately dealers in spices in partnership and now servants in the service of Ebram Allibhoy.	"	"	"	"	"	"
117—1913	Tahilram Moolchand Mooltani	"	No. 2[illegible], Dana Bunder	Formerly carrying on business as Commission Agent in partnership with Codhowdas Singanmul at Bombay under the name of Tahilram Moolchand and now servant in the employ of Vatanmul Utamchand.	"	"	"	"	"	"
118—1913	Sebastian DeSouza	East Indian	Mazagon	Fitter in the British India Workshop	18th	"	"	18th	"	"

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909)—*contd.*

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions. Day.	Month.	Year.	Date of the adjudication. Day.	Month.	Year.
119—1913	Perozsha Cawasji Khajotia	Parsee	Chira Bazar (Bora's Chawl)	Formerly carting Agent and latterly overseer to Hormusji Manekji and now unemployed.	18th	February	1913	18th	February	1913
120—1913	Kaji Enoos Baba Mazgaokar	Mahomedan	No. 1, Chinchpoogli	Jobber in the Bombay Dyeing and Manufacturing Company, Limited.	”	”	”	”	”	”
121—1913	Choonilal Javerlal Vyas	Hindu	Topiwala's Chawl, Grant Road.	Lately Broker in Jewellery and now unemployed.	”	”	”	”	”	”
122—1913	Chaturbhuj Jechand Sha	”	No. 30, Goa Street	Lately Broker in Government paper, etc., and now unemployed.	20th	”	”	20th	”	”
123—1913	Michael *alias* Mingel Sebastian Taitus.	East Indian	Bhoiwada, Bandora	Boilermaker in the Municipal Workshop, Bombay.	21st	”	”	21st	”	”
124—1913	Girdhar Ootamchand Sha	Hindu	Girgaum Back Road	Mehta in the employ of the Bhojraj Vijaya Washing, Dyeing and Glazing Company.	”	”	”	”	”	”
125—1913	Dhondia Luxumon Pirnankar	”	Poibowdi, Parel	Jobber in the Dhun Mills Company, Limited.	”	”	”	”	”	”
126—1913	Dhondoo Raghoo Kamlay	”	Naigam	Jobber in the Bombay Dyeing and Manufacturing Company's Mills.	”	”	”	”	”	”

128—1913	Valiji Moosaji Bharmal	Mahomedan	Foolgully	Lately Hotel-keeper and now unemployed	22nd	February	1913	22nd	February	1913
127—1913	Byramji Merwanji Mody	Parsee	No. 14, Mody Street Fort	Lately carrying on business as Hardware Merchant, etc., under the name of M. M. Mody, Sons and Company and also as Merwanji Damodar and Company, and now unemployed.	"	"	"	"	"	"
129—1913	Nathoo Bhana Mochi	Hindu	Parel	Fitter in the Bombay, Baroda and Central India Railway Company.	"	"	"	"	"	"
130—1913	Shripati Amruta Chawan	"	Zaoba's Oart	Lately Victoria driver and now unemployed	"	"	"	"	"	"
133—1913	Sitaram Ganesh Joshi	"	Girgaum Back Road	Servant in the employ of Balkrishun Ganesh and Janardhan Sitaram, Tea, Coffee, etc., Shop-keepers.	24th	"	"	24th	"	"
132—1913	Sahadew Shivdut Halvai, Kaoleshwar Sahadev Halvai and Radhabai, wife of Sahadew Shivdut Halvai.	"	Mahim Bazar Road	Milk and sweetmeat vendors in partnership.	"	"	"	"	"	"
131—1913	Hoosein Sha Valad Mahomed Sha *alias* Hussein Sha Mahomed Sha Dakhni.	Mahomedan	Lower Parel	Fitter in the Bombay, Baroda and Central India Railway Company.	"	"	"	"	"	"
134—1913	Esmail Tyeb Khatri	"	Alli Omer Street	Lately carrying on business at Bombay and Aden as Cloth Merchant and now unemployed.	"	"	"	"	"	"
135—1913	Solomon Reuben Samuel	Jewish	Mazagon	Private Tutor	25th	"	"	25th	"	"
136—1913	Tukaram Mahadeo Patel	Hindu	No. 73, Jacob Circle	Machineman in the Bombay, Baroda and Central India Railway.	"	"	"	"	"	"
137—1913	Esmalji Meerbhai Dawoodi Bora	Mahomedan	Mutton Street, Khadak	Lately plumber and now unemployed	26th	"	"	26th	"	"
138—1913	Sultan Abdul Mosolkar	"	Khadak	Butcher	"	"	"	"	"	"

Notice is hereby given that the Petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 (III of 1909)—*concld.*

No.	Names.	Denomination.	Address in Bombay.	Description.	Date of presentation of Petitions.			Date of the adjudication.		
					Day.	Month.	Year.	Day.	Month.	Year.
139—1913	Siva Kaloo Gadhi	Hindu	Gunpowder Road, Mazagon	Fitter in the employ of Messrs. Alcock Ashdown & Co.	26th	February	1913	26th	February	1913
140—1913	Manek Sadaseo Pathare	"	Worlee, Corner of Haines and Fergusson Road.	Lately tailor and outfitter and now unemployed.	"	"	"	"	"	"
141—1913	Hari *alias* Samua Chimnaji Bhagat.	"	Dadar Agar Bazar	Extra fitter	27th	"	"	27th	"	"
142—1913	Rowji Monsy Radhani	"	No. 30, Dana Bunder	Servant in the employ of Shivji Cooverji	"	"	"	28th	"	"
143—1913	Jehangirji Framji Bhumgara	Parsee	No. 15, Thakurdwar	Lately alleged partner in the firm of F. Pestonji Bhumgara and also in the firm of F. P. Bhumgara & Co., who carried on business as Indian Artware, etc., Merchants at Bombay, Madras, London and New York and now Manager in the shop of Byramji D. Nariman.	28th	"	"	"	"	"
144—1913	Shaik Mohidin Shaik Naroo Dakhni *alias* Mahidin Nanoo Dakhni.	Mahomedan	Worlee, Municipal Chawl	Engine driver in the employ of the Bombay Municipality.						

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents be vested in the Official Assignee of this Honourable Court, have been duly made.

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE, HIGH COURT, FORT, BOMBAY;

Dated the 1st March 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 159 OF 1912.

In the matter of Ana Mahomed Abu Buker, trader, of No. 53, Fraser Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Ana Mahomed Abu Buker, an insolvent pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 18th day of February 1913.

J. HORMASJI,
Registrar.

RANGOON;
The 19th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 23 OF 1913.

In the matter of C. Koung Shwe, Clerk to Messrs. J. and F. Graham & Co., Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by C. Koung Shwe, of No. 91, Oliphant Street, Rangoon, on the 18th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said C. Koung Shwe.

J. HORMASJI,
Registrar.

RANGOON;
The 20th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 25 OF 1913.

In the matter of Veyna Abdool Musjid and Koona Ana Abdul Azeez, carrying on business in partnership under the style firm of Veyna Koona Ana Abdool Azeez, Hawkers in piece goods, Insolvents.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Veyna Abdool Musjid and Koona Ana Abdul Azeez, of No. 98, Dalhousie Street, Rangoon, on the 19th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Veyna Abdool Musjid and Koona Ana Abdul Azeez.

J. HORMASJI,
Registrar.

RANGOON;
The 20th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 24 OF 1913.

In the matter of Maung Po Hla, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Po Hla, vaccinator, of No. 11, Bazaar land, Pazundaung, Rangoon, on the 19th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Po Hla.

J. HORMASJI,
Registrar.

RANGOON;
The 21st day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 26 OF 1913.

In the matter of Coopaul Janikiram, clerk in the Government Telegraph Office, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Coopaul Janikiram of No. 35, 31st Street, Rangoon, on the 20th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Coopaul Janikiram.

J. HORMASJI,
Registrar.

RANGOON;
The 22nd day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 27 OF 1913.

In the matter of Maung Nyun, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Nyun, trader of Kokine, Rangoon, on the 20th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Nyun.

J. HORMASJI,
Registrar.

RANGOON;
The 22nd day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 28 OF 1913.

In the matter of A. C. Joseph, Clerk in the American Baptist Mission Press, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by A. C. Joseph of No. 139, 101 Street, Rangoon, on the 20th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A. C. Joseph.

J. HORMASJI,
Registrar.

RANGOON;
The 22nd day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 29 OF 1913.

In the matter of Doray Lewis, Clerk, Government Telegraph Office, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Doray Lewis of No. 33, 36th Street, Rangoon, on the 21st day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Doray Lewis.

J. HORMASJI,
Registrar.

RANGOON:
The 22nd day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 30 OF 1913.

In the matter of Samadhanam, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Samadhanam, Bicycle Repairer of Sparks Street, Rangoon, on the 22nd day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Samadhanam.

J. HORMASJI,
Registrar.

RANGOON;
The 26th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 31 OF 1913.

In the matter of L. Myat Thin, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by L. Myat Thin, of No. 61, Phongyi Street, Rangoon, on the 25th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said L. Myat Thin.

J. HORMASJI,
Registrar.

RANGOON;
The 26th day of February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 47 OF 1912.

In the matter of Duli Chand and Sohun Lal, sons of Ramji Lal of Delhi, proprietors of Narsingh Das Cheranjee Lal, Debtors.

Pursuant to a petition dated 4th October 1912 on behalf of the debtors and on reading the said petition and hearing the creditors it is ordered that the said debtor is hereby adjudged insolvent.

K. B KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated this 25th day of February 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 47 OF 1912.

In the matter of Duli Chand and Sohun Lal, sons of Ramji Lal of Delhi, proprietors of Narsingh Das Cheranjee Lal, Debtors.

Whereas Duli Chand and Sohun Lal, were adjudicated insolvents by order of this Court, dated 25th February 1913, and it appears to the Court that the appointment of a Receiver for the property of the insolvents is necessary.

It is ordered that a receiving order be made against the insolvent and a receiving order is hereby made against insolvent and Babu Ram Kishen Das, Clerk of this Court, is hereby constituted Receiver of the property of the said insolvent.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated 25th February 1913

IN THE COURT OF SMALL CAUSES AT DELHI.

SUIT No. 8 OF 1913.

In the matter of Insolvency Ghulam Husain, son of Yusuf Ali, caste Mahomedan, Proprietor of the firm Yusuf Ali Ghulam Husain of Khari Baoli, Delhi.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by H. Ahmad Husain & Co. to be adjudicated Ghulam Husain an insolvent has been admitted in this Court and will be heard on 28th March 1913.

K. B. KH. TASUDDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 3rd March 1913.

IN THE HIGH COURT OF BOMBAY.

In Insolvency.

No. 37 of 1911.

Re Thakersy Hirachand Sha and Mulchand Hirachand Sha, of Bombay, Hindu, inhabitants residing at Tamba Kanta, lately carrying on business in Bombay under the name, style and firm of Thakersy Hirachand and in Cambay under the name, style and firm of Hirachand Manekchand as Commission Agents and General Merchants and now unemployed, insolvents.

Notice is hereby given that the order of adjudication made herein on the 2nd day of February 1911 against the abovenamed insolvents has been this day annulled.

Dated this 19th day of February 1913.

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE, HIGH COURT;
Fort, Bombay, this 3rd day of March 1913.

IN THE COURT OF THE DISTRICT JUDGE, CIVIL AND MILITARY STATION, BANGALORE.

INSOLVENCY PETITION No. 2 OF 1913.

Muni Venkatappa *alias* Appajappa residing in Doddi Kuntay, Civil and Military Station, Bangalore. Fakirappa and others (creditors).

Notice, under clause 2 of section 12 of Act III of 1907, is hereby given that the above named petitioner has applied to this Court for being declared an insolvent and that his application is posted to 12th March 1913 for hearing.

Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

A. RAMAYA PUNJA,
District Judge.

BANGALORE:
The 24th February 1913.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 28th February 1913.

No. 34.—Captain W. D. Bartley, I.S.M.D., was granted leave from the 8th September 1911 to the 11th September 1912 inclusive, under the terms of paragraph 435, Army Regulations, India, Volume I.

No. 35.—The services of 1st class Senior Sub-Assistant Surgeon *Khan Sahib* Shaikh Ahmad, I.S.M.D., is appointed to the Residency Hospital, Kashmir, with effect from the 16th January 1913.

F. NORMAN WHITE, Captain, I.M.S.,
for Director General, Indian Medical Service.

The 3rd March 1913.

No. 36.—First class Assistant Surgeon W. J. Masterson, I.S.M.D., is appointed to the Medical Store Depôt, Lahore Cantonment, with effect from the 19th February 1913.

The 5th March 1913.

No. 37.—The services of 3rd class Assistant Surgeon J. W. Woodsell, I.S.M.D., are replaced at the disposal of the Director, Medical Services in India, with effect from the 4th February 1913.

JAY GOULD, Major, I.M.S.,
for Director-General, Indian Medical Service.

SURVEY OF INDIA, TRIGONOMETRICAL SURVEY OFFICE.

NOTIFICATIONS.

Dehra Dun, the 26th February 1913.

No. 125.—Mr. B. J. Wyatt, Sub-Assistant Superintendent, 2nd grade, Survey of India, is granted privilege leave for one month and nine days, under the provisions of Article 260 of the Civil Service Regulations, with effect from 10th April 1913, or subsequent date.

No. 126.—Mr. N. S. Harihara Iyer, Probationer (Provincial Service), Survey of India, is granted privilege leave for one month and 14 days, under the provisions of Article 260 of Civil Service Regulations, with effect from 15th March 1913, or subsequent date.

G. P. LENOX-CONYNGHAM, Lt.-Colonel, R.E.,
Superintendent, Trigonometrical Survey

AGENT TO THE GOVERNOR-GENERAL FOR CENTRAL INDIA.

NOTIFICATION.

Central India Agency, Indore, the 27th February 1913.

No. 604-D.—Captain H. P. Pott assumed charge of the office of the Assistant Cantonment Magistrate, Mhow, from Captain G. B. Harrison, on the forenoon of the 16th February 1913.

By order,

L. M. CRUMP,
First Assistant to the Agent to the Governor-General in Central India.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 1st March 1913.

No. 1197-R.—M. Sharbat Khan, Native Assistant, reverted from the temporary appointment of Native Assistant, Kharan, to his substantive appointment of Native Assistant, Khojak Pass (Chaman), with effect from the 20th February 1913, forenoon.

No. 1198-R.—M. Sharbat Khan, Native Assistant, Khojak Pass (Chaman), is granted privilege leave for three months with effect from the 20th February 1913.

No. 1199-R.—Consequent on the grant of three months' privilege leave to M. Sharbat Khan and with effect from the 20th February 1913, S. Muhammad Anwar Jan, s. *p.-t.* Native Assistant, Khojak Pass (Chaman), reverts to officiating Native Assistant and will continue as Native Assistant, Khojak Pass, during the absence on leave of M. Sharbat Khan, or until further orders.

By order,

DENYS BRAY,
First Assistant

THE HONOURABLE THE RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 26th February 1913.

No. 11.—The following draft of rules which the Hon'ble the Resident in Mysore proposes to make under section 175 (1) (*p*) (*q*) and (*s*) of the Bangalore Municipal Law, 1897, to regulate the preparation and submission of budget estimates of receipts and expenditure of the Municipal Commission of the Civil and Military Station of Bangalore, is published for general information. The draft will be taken into consideration on or after the 1st May 1913. Any objections or suggestions which may be received with respect to the draft rules before the aforementioned date will receive due consideration.

DRAFT RULES.

The President of the Municipal Commission shall, before the end of January in every year, prepare a budget in Forms A and B annexed containing a detailed estimate of the probable receipts and of the expenditure which it is proposed to incur during the ensuing financial year. The estimate shall be accompanied by the subsidiary statements detailed below:—

(i) Statement showing the rates at which taxes, tolls and license fees are levied.

(ii) Statement showing the details by works of the budget estimate of expenditure on public works. This statement should show separately, in the case of works costing not less than Rs. 500.

(A) New works or projects already sanctioned, indicating
- (*a*) the estimated cost,
- (*b*) the expenditure already incurred, and
- (*c*) the expenditure contemplated during the ensuing year; and

(B) New works or projects proposed, indicating
- (*a*) the estimated cost,
- (*b*) expenditure proposed during the ensuing year, and
- (*c*) the expenditure reserved for future years.

(iii) Statements showing details of
- (*a*) the scale of municipal establishments,
- (*b*) special allowances,
- (*c*) pensions and gratuities, and
- (*d*) expenditure on labour and materials, provided for in the budget.

(iv) Statement showing details of grants proposed for educational and charitable institutions.

(v) Statement in Form C showing budget estimates of receipts and expenditure under heads which fluctuate largely.

(vi) Statement showing the account of the loans as estimated to stand at the end of the next year.

2. The budget shall be prepared in accordance with the rules contained in the Civil Account Code for the preparation of budget estimates of public income and expenditure, and any special orders passed by the Resident on the subject.

3. No items shall be included in the proposed budget estimates except those for which specific sanction or authority exists on the date of their preparation. If there are any items of expenditure which though not sanctioned have been already proposed, or which are likely to be sanctioned and for which provision is considered necessary, these should be included in a separate statement in Form D appended outside the proposed budget estimates.

4. The budget shall be circulated to each Commissioner a sufficient time before the meeting of the Municipal Commission at which it is to be considered.

5. The Commission shall consider the budget at a special meeting to be called for the purpose in the month of February.

6. (1) The budget, as passed by the Commission, shall be submitted to the Resident not later than the 10th March, or such other date as may be fixed by the Resident.

(2) The Resident shall pass such orders on the budget as he thinks fit and may reject or modify all or any of the items entered therein, or add any item thereto.

(3) The Commission shall abide by the budget as approved by the Resident. The Municipal funds shall be appropriated during the ensuing year only in accordance with the budget as thus approved, subject to such transfers and additional allotments as may be sanctioned from time to time by the Resident.

7. (1) The President may at any time prepare a supplemental budget, and shall place the same before the Commission.

(2) If the Commission pass the said budget, it shall be submitted without delay to the Resident, and the Resident may deal with it in the manner provided in Rule 6.

8. (1) The Commission may, with the sanction of the Resident,

(*a*) raise or reduce the allotments under any head of expenditure in the budget or in any supplemental budget, or

(*b*) transfer the allotments from one head of expenditure to another:

Provided that the total amount of expenditure as shown in the budget and in any supplemental budget as passed by the Resident is not exceeded.

(2) Every application for sanction to expenditure in excess of budget grants must be made in time for orders to be passed on it by the Resident before the expenditure is actually incurred, and must be accompanied by a statement in Form E, showing how it is proposed to meet the expenditure.

(3) Every increase, reduction or transfer of allotment shall, upon being sanctioned by the Resident, be deemed to form part of the budget.

9. A statement showing the balances remaining unspent on 1st April out of the provision made in the sanctioned budget for the previous year, shall be prepared by the President and furnished to the Residency by the 15th July following.

10. The President of the Municipal Commission shall also submit to the Resident by the 1st November every year a revised estimate (in Form F) of receipts and expenditure, based on the actuals of the first six months of the year.

A

MUNICIPAL

Estimate of Revenue and Receipts for the year ending 31st March 191 .

MAJOR HEAD.

Minor and detailed heads.	Actuals (of last 3 years)			Budget (of current year).	Revised estimate (of current year).		Remarks explaining the cause of difference between figures in columns 5 and 7.	Budget as proposed for 191 (next year).	Variation from budget of 191 - (current year).		Remarks explaining the cause of difference between figures in columns 5 and 9.
	191 —	191 —	191 —	191 —	Actuals. 9 months 191 —	Revised. 191 —			Increase.	Decrease.	
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
TOTAL Rs.											

B

MUNICIPAL

Budget Estimate—Disbursements—for the year ending 31st March 191 .

MAJOR HEAD

Minor and detailed heads.	Actuals (of last 3 years).			Budget (of current year).	Revised estimate (of current year).		Remarks explaining the cause of difference between figures in columns 5 and 7.	Budget as proposed for 191 (next year).	Variation from Budget of 191 - (current year).		Remarks explaining the cause of difference between figures in columns 5 and 9.
	191 —	191 —	191 —	191 —	Actuals. 9 months. 191 —	Revised. 191 —			Increase.	Decrease.	
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
TOTAL Rs.											

No new fixed charges are to be entered that have not been sanctioned by competent authority. The number and date of all orders sanctioning fresh charges. included in the estimate for the first time, must invariably be quoted. If there are any items of expenditure which, though not sanctioned, have been already proposed or which are likely to be sanctioned and for which provision is considered necessary, these should be included in a separate statement outside the proposed budget.

C

Budget Estimates for 191 — under heads which are expected to fluctuate largely.

N. B.—Variations of not less than Rs. 500 should be entered in this statement.

Major and minor heads.	Detailed head.	Budget estimate (current year).	Revised estimate (current year).	Proposed estimate (ensuing year).	Difference between columns 3 and 5. Increase.	Decrease.	Explanation of difference.
1	2	3	4	5	6	7	8

D

Statement of special items requiring sanction for inclusion in the Budget Estimates of for 191 —

Name of Budget Estimate and number of item.	Major, Minor and detailed head of Account.	Particulars of item.	Amount proposed by the Commission.	Particulars of action taken to obtain requisite sanction (including a reference to correspondence with the Residency) and grounds on which recommended for provision in Budget Estimate.
1	2	3	4	5
		GRAND TOTAL .		

Station Signature.

Date Designation.

E

Application for transfer of funds required by the Municipal Commission of the Civil and Military Station of Bangalore.

FROM				TO					
Particular work or purpose with the major and minor heads of the budget specified.	Amount provided for the work or purpose in the budget and subsequently allotted or transferred.	Amount already expended.	Amount available for transfer after providing for probable outlay up to the end of the year.	Particular work or purpose with the major and minor heads of the budget specified.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount now required to be transferred.	Necessity for the transfer.	Reference to previous correspondence.
1	2	3	4	5	6	7	8	9	10

F

Revised Estimates for 191 — , (under heads which fluctuate largely).

In Hundreds of Rs.
omitting oo's.
(Thus, 62.5=Rs. 62 500).

Major and minor heads.	Detailed head.	Budget Estimate.	Revised Estimate.	Difference between cols. 3 & 4.	Explanation of difference.
1	2		4	5	
	Revenue. Expenditure				

The 27th February 1913.

No. 12.—In exercise of the powers conferred by sections 2, 4 and 10 (2) of the Poisons Act 1904 (I of 1904), as applied to the Civil and Military Station of Bangalore, the Honourable the Resident in Mysore is pleased to make the following rules to regulate the possession for sale, and the sale of certain poisons specified in the said rules in the said Civil and Military Station.

RULES.

I. The following shall be deemed to be poisons for the purposes of these rules :—

Aconite, Nux Vomica, Perchloride of Mercury (Corrosive Sublimate), Cyanide of Potash, Stramonium (Dathura), Arsenic and Sulphides of Arsenic, *i.e.*, Red Sulphide (Realgar), Yellow Sulphide (Orpiment), and Chloroform and its preparations used for the purpose of anæsthetising.

The expressions "sell" and "sale" mean respectively "sell by retail" and "sale by retail."

II. No person shall possess any poison specified in rule I for sale except under a license granted in this behalf by the District Magistrate and no person not possessing any such licence shall sell any such poison.

III. The grant or withdrawal of a license to any applicant shall be at the discretion of the District Magistrate whose decision thereon shall be final. The license shall be granted for the calendar year.

IV. A fee of Re. 1 per annum shall be charged for each license granted under rule II and shall be paid before the grant of such license. The license shall be inscribed on a non-judicial impressed stamped paper of the appropriate value.

V. A license shall terminate on the death of the license-holder.

VI. The District Magistrate may for any sufficient cause revoke or cancel any license granted under rule II.

VII. A license-holder shall effect every sale of poison in person.

VIII. A license-holder shall not sell any poison to any person unless the latter is personally known to him or identified to his satisfaction. He shall not sell any poison to any person who appears to him to be under the age of 18 years or to any person who does not appear to him to be in full possession of his faculties, or to any wandering mendicant.

IX. A license-holder shall not sell any poison of a quantity exceeding one ounce at any one time to any one person.

X. A license-holder shall maintain a register in which he shall enter all sales of poison.

The following particulars shall be entered in such register in respect of each sale, *viz.* :—

(*a*) Serial number.
(*b*) Name of poison.
(*c*) Quantity sold.
(*d*) Date of sale.
(*e*) Name of purchaser.
(*f*) Address of purchaser.
(*g*) Purpose for which the poison is stated to be required.
(*h*) Signature of purchaser and his left thumb-mark (or where purchaser is illiterate, his left thumb-mark.)
(*i*) Signature of vendor.

XI. A license-holder shall maintain in respect of each poison specified in rule I a stock register which shall contain the following particulars :—

(*a*) Serial number.
(*b*) Date.
(*c*) Quantity received.
(*d*) Name and address of person from whom received.
(*e*) Quantity sold.
(*f*) Balance in stock.
(*g*) Remarks.

XII. Any Magistrate or police officer of or above the rank of Sub-Inspector, any revenue officer of or above the rank of Amildar or any medical officero for above the rank of Sub-Assistant Surgeon may at any time visit and inspect the premises of a license-holder where poison is kept for sale and may inspect all poisons found therein and the registers maintained under rules X and XI.

XIII. All poisons specified in rule I shall be kept in a separate locked almirah or box which shall have the word "poison" in English and vernacular painted on it in conspicuous red letters. Each small receptacle within such almirah or box shall be marked in paint with the name of the poison contained in it and shall also have the word "poison" in English and vernacular painted up on it in red letters. All poisons should be kept in blue bottles or else a skull and cross bone mark should be put on the receptacles.

XIV. No poison shall be kept otherwise than in securely closed receptacles of glass, tin or earthenware.

XV. When any poison is sold, it shall be securely packed in a packet and every packet sold shall be labelled by the vendor with a red label bearing the name of the poison in the vernacular and the number and date of the entry in the register of sales.

XVI. A license-holder shall not sell powdered white arsenic to any person, unless the same is before the sale thereof, mixed with soot, indigo or Prussian blue in the proportion of half an ounce of soot, indigo, or Prussian blue at least to one pound of the white arsenic and so on in proportion for any greater or less quantity.

Provided that where such arsenic is stated by the purchaser to be required for some purpose for which such admixture would, according to the representation of the purchaser, render it unfit, the license-holder may sell such arsenic without such admixture, in a quantity of not less than ten pounds at any one time.

XVII. When a license-holder also deals in poisons wholesale, the stock maintained for sale as defined in these rules shall be kept entirely distinct from any stock maintained for the purpose of wholesale transactions.

XVIII. The provisions of rules X to XVI of these rules shall apply in the case of Medical or Veterinary practitioners, chemists or druggists vending poisonous drugs specified in rule I.

By order,

P. B. WARBURTON,

First Assistant Resident.

OFFICE OF THE CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 28th February 1913.

No. 1695-Home.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, February 22nd, 1913, is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths.			Cause of death.									Infants under one year of age.				
No.	Name of Municipal Town.	Population of 1901.	Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes	Measles and Chicken-pox.	Males.	Females.	Total.	Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
	Delhi	229,144	98	90	188	105	81	186	...	3	...	118	...	48	...	17	8	37	26	63	50	49

The 1st March 1913.

No. 1717-Edn.—In exercise of the powers conferred by section 3 (1) of the Ancient Monuments Preservation Act, VII of 1904, the Chief Commissioner is pleased to declare that the undermentioned monuments are protected monuments within the meaning of the Act.

District.	Locality of monument.	Name and description of monument.
Delhi . . .	(i) Near Arab Sarai village .	(i) The gateway of the Arab Sarai facing North towards Purana Qila.
	(ii) Ditto .	(ii) The gateway of the Arab Sarai facing east towards the tomb of Humayun.
	(iii) In mauza Babarpur Bazidpur.	(iii) The Khair-ul-Manazil, bounded on the north by khasra No. 375, on the south and west by khasra No. 372 and on the east by the Grand Trunk Road.
	(iv) Ditto .	(iv) The Moti Gate of Sher Shah's Delhi, bounded on the north by khasra No. 379, on the south by khasra No. 375, on the east by land of Indrapat, khasra No. 25 and on the west by the Great Indian Peninsula Railway.
	......	(v) The Kos Minar or Mughal milestone bounded on the north, south and west by khasra No. 275 and on the east by the Government land of Mauza Indrapat and lying between Indrapat and the Tomb of Humayun on the line of the old Mughal Road.

By order,

G. F. DEMONTMORENCY,
Personal Assistant to the Chief Commissioner.

SUPPLY AND TRANSPORT CORPS NOTICE No. 22.

The Deputy Assistant Director of Supplies, IV (Quetta) Division, Quetta, will receive and open sealed tenders for the supply of 6,900 tons Indian coal for warming and cooking purposes for 1913-14 at Quetta at 12 noon on Monday the 31st March 1913. Delivery to be made free on wagons at colliery stations or in trucks at the Supply Reserve Depôt, Quetta, commencing from 1st July 1913.

For forms of tenders with schedules of rates and conditions on payment of rupee one per set and for any further particulars apply to the Deputy Assistant Director of Supplies, IV (Quetta) Division, Quetta.

H. F. E. MACMAHON, Captain,
Deputy Assistant Director of Supplies, IV (Quetta) Division

QUETTA;

Dated 26th February 1913.

EASTERN BENGAL STATE RAILWAY.

NOTIFICATION.

Calcutta, the 28th February 1913.

No. 7.—Mr. H. O. Weller, Executive Engineer, is granted, under Articles 233, 260 and 308 (*b*) of the Civil Service Regulations, combined leave for one year, *viz.*, privilege leave for three months and furlough for the remaining period with effect from 1st April 1913 or from such subsequent date as he may be permitted to avail himself of it.

C. A. R. BROWNE, Colonel,
Agent.

NORTH WESTERN RAILWAY.

NOTIFICATIONS.

Lahore, the 1st March 1913.

No. 9.—Mr. B. Moody, Assistant Traffic Superintendent in class III, grade 4, of the Superior Revenue Establishment of State Railways passed the Lower Standard Examination in Hindustani on the 4th February 1913.

The 4th March 1913.

No. 10.—Mr. H. L. Glass, Assistant Engineer, passed the Professional Examination prescribed in State Railway Construction Code, Chapter VII, paragraphs 639 to 641.

No. 11.—Major H A. Cameron, R.E., Deputy Traffic Manager, North Western Railway, has been granted by His Majesty's Secretary of State for India extension of furlough for 18 days in continuation of the leave notified in Manager's Notification No. 2 of 1913.

W. D. WAGHORN, Major, R.E.,
Officiating Agent, North Western Railway.

TREASURE TROVE.

NOTICE.

It is hereby notified under section 5 of the Indian Trove Act VI of 1878 that the undermentioned treasure was found on 27th January 1913, by Mr. A. Petro, agent of Messrs. Dymes and Company, while excavating on behalf of the Nellore Municipal Council the foundations for a storage tank near the Nellore Municipal Water Works in S. No. 1576-45 of Nellore village, Nellore taluk, Nellore district.

Serial No.	Description.	Weight.	Height.	Approximate value. Rs. a. p.
1	A copper image of Parvathi, Paramesvara, Kumaraswami with base.	3 maunds 35 seers	3' 0"	260 0 0
2	A copper image of Natesa	27 seers	1' 6"	45 0 0
3	Ditto Chandigsvara	35½ „	1' 9"	60 0 0
4	Ditto Bhrungisvara	1 maund 1 seer	1' 9"	68 0 0
5	Ditto Vinayaka	36½ seers	1' 3"	60 0 0
6	Metal lamp stand, pieces	Tolas 1,150	...	7 5 0
7	Ditto	„ 610		
8	Metal lamp stand	„ 1,830	...	7 10 0
9 & 10	Ditto pieces	„ 840	...	3 9 0
11	Metal lamp stand without base	„ 650	...	2 12 0
12 & 13	Two metal tripod stands	„ 350	...	1 8 0
14	Metal bell and handle without pendant	„ 230	...	1 0 0
15	Metal conch	„ 50	...	0 3 0
16	Metal lamp offering stand	„ 90	...	0 6 0
17	Metal incense offering stand	„ 90	...	0 6 0
18	Four metal horns	„ 375	...	1 9 0
19	Ditto pipes	„ 140	...	0 9 0
20	Metal Makaratoranam	„ 205	...	0 15 0
21	Broken pieces of metal plates	„ 830	...	3 6 0
22	Stone tripod	„ 1,180	...	1 0 0
23	Three shell conches (1 big and 2 small)	......	...	0 14 0
				526 0 0

All persons claiming the said treasure or any portion thereof are required to appear in person or by agent, before the Collector of Nellore, at his office on 10th July 1913, in view to their claims being enquired and disposed of according to law.

R. RAMACHANDRA RAO,
Collector.

NELLORE COLLECTOR'S OFFICE,
24th February 1913.

ROYAL INDIAN MARINE.

NOTIFICATION.

APPOINTMENTS.

Bombay, the 24th February 1913.

No. 6.—The following *Off'g.* appointments are made in the Marine Survey of India, *vice* Commander W. C. Taylor, R.I.M., 1st class Assistant Surveyor, Marine Survey of India, on leave, with effect from 28th July 1912:—

To be *Off'g.* Assistant Surveyor, 1st class, *vice* Commander W. C. Taylor, R.I.M.
2nd class Assistant Surveyor Lieutenant C. R. Campbell, R.I.M.

To be *Off'g.* Assistant Surveyor, 2nd class, *vice* Lieutenant C. R. Campbell, R.I.M.
3rd class Assistant Surveyor Lieutenant E. H. Dauglish, R.I.M.

To be *Off'g.* Assistant Surveyor, 3rd class, *vice* Lieutenant E. H Dauglish, R.I.M.
4th class Assistant Surveyor Lieutenant L. W. R. T. Turbett, R.I.M.

E. J. C. HORDERN,
for Director, Royal Indian Marine.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the 1st Battalion, York and Lancaster Regiment, dated at Karachi, this 1st day of March 1913.

Number, Rank, and Name—9877, Private, Herbert Addy.
Age—21 years.
Height—5 feet 6 inches.
Colour of—Complexion, fresh; hair, brown; eyes, grey.
Trade—Coal Miner.
Date of enlistment—10th March 1911.
Place of enlistment—Rotherham, Yorks.
Parish and County in which born—Greasborough, Rotherham, Yorks.
Date of desertion or absence—25th February 1913.
Place of desertion or absence—Karachi.
Marks—Scar right forearm and Tattoo marks 1 love U. Tatto marks left forearm.
Under 2 years' service.

F. W. DANIELL, Lieut.-Colonel,
Commanding 1st Battalion, York and Lancaster Regiment

Report of a Deserter or Absentee without leave from the 1st Battalion, York and Lancaster Regiment, dated at Karachi, this 1st day of March 1913.

Number, Rank, and Name—9823, Private, Thomas Henry Wagstaff.
Age—20 years 7 months.
Height—5 feet 4½ inches.
Colour of—Complexion, fresh; hair, light brown; eyes, grey.
Trade—Pony Driver.
Date of enlistment—16th September 1910.
Place of enlistment—Pontefract, Yorks.
Parish and County in which born—Barnsley, Yorks.
Date of desertion or absence—25th Februay 1913.
Place of desertion or absence—Karachi.
Under 3 years' service.

F. W. DANIELL, Lieut.-Colonel,
Commanding 1st Battalion, York and Lancaster Regiment.

POSTS AND TELEGRAPHS.

NOTIFICATIONS.

Calcutta, the 27th February 1913.

.522-Ap.—Mr. J. C. Gardiner, Postmaster, Dacca, pay Rs. 500—600, is granted furlough for four months and seventeen days from the 1st March 1913, in combination with privilege leave for three months already notified.

No. 531-Ap.—Mr. E. W. Hawkins, 2nd Assistant Postmaster, Madras, is appointed to officiate as 1st Assistant Postmaster, Madras, pay Rs. 300—400 with effect from the 10th February 1913 and until further orders, *vice* Mr. M. Krishnaswamy Naidu, officiating 1st Assistant Postmaster, Madras, on privilege leave.

No. 544-Ap.—Shaikh Ramzan Ali, Superintendent of post offices, 4th grade, is granted privilege leave for six weeks with effect from the 4th February 1913.

Lala Nand Lal, Inspector of post offices, Bahawalpur Sub-Division, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Shaikh Ramzan Ali, or until further orders.

The 4th March 1913.

No. 582-Ap.—Mr. T. W. Dawes, Superintendent, Railway Mail Service, 4th grade, is granted an extension of privilege leave for one month with effect from the 12th March 1913.

The 5th March 1913.

No. 589-Ap.—The following revised officiating appointments are made with effect from the date noted against each, *vice* Mr. E. F. Connor, Postmaster, Lucknow, pay Rs. 300—400, appointed to act as Postmaster, Rangoon :—

Mr. N. W. Vaughan, Postmaster, Hyderabad (Deccan), pay Rs. 400—500, to act as Postmaster, Lucknow, from the 28th January 1913 ;

Mr. K. Srinivasa Rangacharry, Postmaster, Hyderabad (Deccan), pay Rs. 300—400, to act as Postmaster, Bangalore, pay Rs. 400—500, from the 2nd February 1913 ;

Mr. J. S. Goss, Postmaster, Chittagong, pay Rs. 300—400, to act on his own pay as Postmaster, Hyderabad (Deccan), from the 14th February 1913;

Babu Ranjanvilas Roy Chowdhury, Postmaster, Gaya, pay Rs. 200—300, to act as Postmaster, Chittagong, pay Rs. 300—400, from the 6th February 1913.

2. This supersedes this office Notification No. 346-Ap., dated the 6th February 1913.

W. MAXWELL,
Offg. Director-General of Posts and Telegraphs.

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Calcutta, the 28th February 1913.

No. 1166-T.—Reports of opening and closing of offices received during the period 12th February to 25th February 1913 :—

Name of Office.	Where situated.	Date.	REMARKS.
	Government Telegraph Offices.		
Dabhoi	Bombay Presidency	17th February 1913	Opened.
Debiganj	United Provinces	17th " "	"
Dehra Dun City	United Provinces	8th " "	"
Hebbal Town	Madras Presidency	19th " "	"
Modha	Bombay Presidency	15th " "	"

The following alterations in the names of Government Telegraph Offices are notified :—

"Rampur Punjab" instead of "Rampur."
"Tirupatur North Arcot" instead of Tirupatur."

Name of Office.	Where situated.	Date.	REMARKS.
	Railway Telegraph Offices.		
Bollraion	Rohilkhand and Kumaon Railway.	1st February 1913	Opened.
Dudwa	Rohilkhand and Kumaon Railway.	1st " "	"
Jangipur Road	East Indian Railway	1st " "	"
Kaurialaghat	Rohilkhand and Kumaon Railway.	1st " "	"
Rehta Siding	Rohilkhand and Kumaon Railway.	1st " "	"
Sajanipara	East Indian Railway	1st " "	"
Sonaripur	Rohilkhand and Kumaon Railway.	1st " "	"

E. L. BAGSHAWE,
for Director, Traffic Branch.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 23rd TO 28th FEBRUARY 1913.

(In Lakhs of Standard Tolas.)

Name of Mints.	Coinage of British India Government Coins.														Coinage of British Dollars.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin.												
	Purchased Silver.	Withdrawn and uncurrent coins from Treasuries, etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department.	New rupees made over to Native States.	Total.	New coin ready for delivery.	Gold Standard Reserve.	Currency Bullion.	Other Government Bullion.	Withdrawn and uncurrent coins.	Total.	Receipt of Bullion for Dollar Coinage.	Dollar coined and paid over.	Closing balance of Bullion.	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	28	21	...	49	28	...	28	10	297	22*	68	37	434	...	...	...	...	...	...
Bombay	13	2	...	15	25	...	25	2	570§	24†	48	3	647	...	...	...	...	...	...

* Exclusive of 42 of purchased silver brought on the Mint premises but not yet received.
† Exclusive of 23 of purchased silver brought on the Mint premises but not yet received.
§ Includes 120 in gold.

HIS MAJESTY'S MINT;
Calcutta, the 4th March 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February 1913.

PARTICULARS.	3 PER CENT. OF 1896-97	3½ PER CENT. LOANS						4 PER CENT. LOANS							4½ PER CENT. LOANS		GRAND TOTAL.
		of 1842-43.	of 1854-55	of 1865	of 1879.	of 1900-01	TOTAL.	of 1832-33.	of 1835-36	of 1842-43	of 1854-55	Transfer of 1865.	Reduced 4 per cent Loan of 1879	TOTAL.	Transfer Loan of 1879 4½ per cent. Portion	TOTAL.	
Balance of 15th February 1913	34,94,600	1,20,77,700	6,72,97,100	1,77 02,400	89 53 300	17 55 000	10 77 85 500	6 933	5,000	..	500	36 600	1,500	50 533	2,000	2,000	11,13 32,633
Add—																	
Amount of Loan Certificates transferred to Stock in London	..	...	31 500	.		.	31 500				.	...	...	.		..	31 500
Amount issued in London by Conversion under Notification No 6201-A, dated 3rd November 1908, up to	...		.	..		..	...		...	..	.		..	..		..	...
Amount enfaced at Madras up to	...	...	...	...	...	..	...	...	...	..	...	...	...	..	...	...	...
Amount enfaced at Bombay up to 15th February 1913	...	...	3 000	.	..	...	3 000	..	.	..	...	...	...	...	...	...	3 000
Amount enfaced at Calcutta between 16th and 28th February 1913	...	27 500	4.84 300	18 800	...	8 000	5 38 600		..	...		...	..	...	...	...	5 38,600
	34,94,600	1,21 05 [illegible]00	6,78,15 [illegible]00	1 77 21,200	89 53 300	17 63 000	10 83 58 [illegible]00	6 933	5 000		500	36 600	1 500	50,533	2,000	2,000	11.19 05.733
Deduct—																	
Amount written off in the London Registers	..	22 000	2 25 [illegible]00	13,000	2 000	4 000	2 [illegible]0 000			...			.	...	...	...	2 66.000
Balance on 28th February 1913	34,94 600	1 20,83,200	6,75,90,000	1 77 08 200	89 51 300	17 59 000	10 80 92 600	6 933	5 000		500	36 600	1 500	50,533	2 000	2 000	11 16 39,733

NOTE.—From 9th June 1867 to 31st Dec. 1912	Enfaced from India	12 239 lakhs	re-transferred from London	12,466 lakhs.
„ 1st Jan. 1913 „ 15th Jan. 1913	ditto	...	ditto	3 „
„ 16th „ „ 31st „	ditto	1 lakh	ditto	5 „
„ 1st Feb. „ „ 15th Feb „	ditto	...	ditto	1 lakh.
„ 16th „ 28th „	ditto	6 lakhs	ditto	3 lakhs.
		12 246 lakhs		12 478 lakhs.

PUBLIC DEBT OFFICE,
BANK OF BENGAL;
Calcutta, the 4th March 1913.

L. G. DUNBAR,
Secretary and Treasurer.

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Act III of 1912, Indian Post Office Amendment. Urdu and Hindi. 3p. (1a.)

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. Urdu. 3a. 9p. (1a.)

Act I of 1871, Cattle Trespass as modified to 1st May 1910. Urdu. 1a. 6p. (1a.)

Act IV of 1912 (Lunacy) in Urdu and Hindi. 1a. 9p. (1a.) each.

Act V of 1912, Provident Societies, in Urdu and Hindi. 6p. (1a.) each.

Act I of 1870, Cattle Trespass as modified to 1st May 1910, in Urdu. 1a. 6p. (1a.)

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. Urdu. 3a. 9p. (1a. 6p.)

A Digest of Indian Law Cases, Vol. III (J to M), Edition 1912. Royal 8vo. Cloth. Rs. 10 or 15s. (Re. 1).

List No. I of 1912, dated 30th June 1912, of Addenda et Corrigenda to List of General Rules and Orders. 4a. 6p. (1a.)

A Digest of Indian Law Cases, Vol. IV (N to R), Edition 1912. Rs. 9 (14a.)

Act 6 of 1912, in Urdu and Hindi. 1a. 3p. (1a.)

Act 8 of 1912, in Urdu and Hindi. 3p. (1a.)

Act 13 of 1912, in Urdu and Hindi. 3p. (1a.)

HOME DEPARTMENT.

The Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 21, corrected to 1st July 1912. Royal 8vo. Board. 11a. or 1s. (3a.)

Quarterly List of Officers in the Departments of the Government of India, July to September 1912. Foolscap. Paper cover. 4a. or 5d. (1a.)

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General Instructions for Pilgrims to the Hedjaz and a Manual for the guidance of officers and others concerned in Red Sea Pilgrim Traffic. Royal 8vo. Paper cover. 5a. or 6d. (2a.)

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Paludism, being the Transactions of the Committee for the study of Malaria in India. No. 4, March 1912. Royal 8vo. Paper cover. Rs. 2 or 3s.

Scientific Memoirs by officers of the Medical and Sanitary Departments of the Government of India:—

A Streptothrix isolated from the Spleen of a Leper by Major W. G. Liston, M.D., D.P.H., I.M.S., and Captain T. S. B. Williams, I.M.S., New Series. No. 51. Super Royal 8vo. Board. 14a. or 1s. 4d. (3a.)

Dysentery in Hazaribagh Central Jail, January 1910—March 1911, being the report of an enquiry carried out by Captain R. T. Wells, M.A., M.B., I.M.S. New Series. No. 52. Super Royal 8vo. Board. Rs. 1-13 or 2s. 9d. (4a.)

The Development of the Parasite of Indian Kala-Azar by Captain W. S. Patton, M.B., I.M.S., New Series. No. 53. Super Royal 8vo. Board. 12a. or 1s. 2d. (4a.)

Paludism, being the Transactions of the Committee for the study of Malaria in India No. 5. September 1912. Royal 8vo. Paper cover. Rs. 2 or 3s.

FOREIGN DEPARTMENT.

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Report on the working of the Dispensaries, Jail Hospitals, on Vaccination and on the Registration of Vital Statistics in the Central India Agency for 1911. Foolscap. Board. Re. 1 or 1s. 6d. (3a.)

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The Quarterly Indian Army List for July 1, 1912. Royal 8vo. Paper cover. Rs. 2-12 or 3s. 6d. (1a.)

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Annual Administration Report of the Public Works Department, North-West Frontier Province, for 1911-12. Re. 1 (2a.)

Annual Report of the Post Offices of India for the year 1911-12. Re. 1 (3a.)

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Roorkee Treatise and Civil Engineering—

Section IX, Railways, 5th Edition. Revised by F. G. Royal Dawson, 1908. Rs. 4-4.

Section V, Manual of Estimating, 7th Edition, 1908. (Reprint.) Rs. 3-12.

Thomason College Calendar for 1908. Rs. 5-2.

Examination question papers of the Thomason College Civil Engineer Class and Upper Subordinate Class Entrance Examination and the 4th grade P. W. Accounts Examination from 1905-1909 published by the Newul Kishore Press, Lucknow. Rs. 1-4.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS.

Journal and Proceedings, Vol. VI. Nos. 11-12 (Jatu Glossary) at Rs. 2.

Journal and Proceedings, Vol. VII. Nos. 1-8 at Rs. 2.

Memoirs, Vol. III, No. 1. Ramacarita by Sandhyakara Nandi, Edited by Mahamahopadhyaya Haraprasad Shastri at Rs. 2.

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Memoirs, Vol. III, No. 4. Lisu (Yawyin) tribes of the Burma-China Frontier by Messrs. A. Rose and Coggin, Brown at Rs. 3.

Memoirs, Vol. IV, No. 1. Sanskrit Tibetan Vocabulary by Alexander Csoma de Koros. Edited by Dr. E. Denison Ross and Satis Chandra Vidyabhusana at Rs. 5.

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Memoirs of Tahmasp. By Lieutenant-Colonel D. C. Phillott at Re. 1.

Kiranavali. Fasc. 1-2 by M. M. Shib Nath Sarvabhauma at As. 10 each.

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Vidhan Parijat, Vol. 2. Fasc. 5, by Pandit Taraprasanna Vidyaratna at Rs. 1-4.

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Tantravartika. Fasc. 10 by M. M. Ganga Nath Jha.

Nirukta, Vol. I, by Pandit Hitabrata Samakhanta, at Rs. 1 4a.

Hidiqatu L. Hiqiqat by Major J. Stephenson, at Rs. 8 8a.

Marhamu L. Ilali L. Mudilu, Fasc. 2, by Dr. E. D. Ross, at Re. 1.
Akbar Nama, Vol. 3. Fasc. 1, by H. Beveridge at Rs. 1 4a.
Maasir-i-Rahimi, Fasc 2, by Maulabi M. Hidayet Husain, at Rs. 2.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review for August 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1.

Monthly Weather Review, September 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1.

Annual Summary of the Monthly Weather Review, 1911. (Illustrated by 6 plates.) Quarto. Paper cover. Rs. 3.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1912.

Monthly Weather Review, March to July 1912. (Illustrated by 7 plates.) Quarto. Paper cover. Re. 1. per month.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. Re. 1.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one plate.) Quarto. Paper cover. 8a.

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover. 8a.

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 18TH JANUARY 1913.

Records of the Geological Survey of India, Volume XLII, Part 4. By Director, Geological Survey of India. Re 1.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 8, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No. 000089 of the 3 per cent. of 1896-97 for Rs. 800 originally standing in the name of the Bank of Bengal, and last endorsed to Sarada Charan Mukerjee, Administrator to the estate of Sarat Chandra Mukerjee, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

HIMANGSU SEKHAR MUKERJEE,
Administrator de bonis non to the estate of—SARAT CHANDRA MUKERJEE,
38 B, Newgipukur Lane, Calcutta.

Lost.

The Government Promissory Note No. 117981 of the 3½ per cent. loan of 1842-43 for Rs. 500, originally standing in the name of Jagadis Chukerbutty, the proprietor by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

JAGADIS CHUKERBUTTY,
P. O. Dagmaru,
District Bhagalpur.

Lost.

The Government Promissory Note No. 127354 of the 3½ per cent. loan of 1865 for Rs. 100 originally standing in the name of the Bank of Bengal, and last endorsed to Khiroda Sundari Sen, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—KHIRODA SUNDARI SEN,
Residence—No. 3, Kumartuly Street, Calcutta.

Lost.

The Government Promissory Note No. 026733 of the 3½ per cent. loan of 1900-01 for Rupees five hundred originally standing in the name of the Bank of Bengal and last endorsed to Shusila Bala Debi, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—SYAMRATAN CHATTERJEE.
Residence—No. 11, Chaulpatty Road, Bhowanipur.

Lost.

The undermentioned Interest Warrant issued in my name No. 237890, dated 7th November 1912 of the 3½ per cent. Loans of 1865 for Rs. 489-2-10 only. The payment of the Warrant has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicate of the Warrant is about to be made to that Office.

Name of Proprietor—ANNAPURNA KUWAR,
(Attorney Jai Krishna Prasad.)
Address—C/o Babu Jai Krishna Prasad, Naib Tahsildar, Bansgaon,
Gorakhpur.

Estate Revd. A. H. Prichard deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Revd. Albert Hermann Prichard who died at 52, Endwell Road, Brockley, Kent, on 19th May 1912, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Accountant, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 1st April next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E. VALLANCE,
Administrator to Estate,
Revd. A. H. Prichard deceased.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 8, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 7th March, 1913, and is hereby promulgated for general information :—

ACT No. V OF 1913.

An Act to prohibit the importation, manufacture and sale of matches made with white phosphorus.

WHEREAS it is expedient to prohibit the importation, manufacture and sale of matches made with white phosphorus; It is hereby enacted as follows :—

Short title, extent and commencement.

1. (*1*) This Act may be called the White Phosphorus Matches Prohibition Act, 1913.

(*2*) It extends to the whole of British India; and

(*3*) It shall come into force on the first day of July, 1913, with the exception of section 6, which shall come into force on the first day of July, 1914.

Definition.

2. In this Act, "white phosphorus" means the substance commonly known as white or yellow phosphorus.

VIII of 1878.

Prohibition of importation by addition to section 18, Act VIII of 1878.

3. To section 18 of the Sea Customs Act, 1878, the following clause shall be added, namely :—

"(*v*) matches made with white phosphorus."

Prohibition of use of white phosphorus in manufacture of matches.

4. (*1*) No person shall use white phosphorus in the manufacture of matches.

(*2*) Any person who uses, or permits the use by any person under his control of, white phosphorus in the manufacture of matches, shall be punishable with fine which may extend to two hundred rupees.

Power of Inspector of Factories to take samples of material used in manufacture.

XII of 1911.

5. (*1*) Every person who manufactures matches shall allow an Inspector of Factories appointed under the Indian Factories Act, 1911, at any time to take for analysis sufficient samples of any material in use, or mixed for use, in such manufacture:

Provided that any such person may, at the time the sample is taken, and on providing the necessary appliances, require the Inspector to divide the sample so taken into two parts, and to mark, seal and deliver to him one part.

(*2*) Any person who refuses to permit any such Inspector of Factories as aforesaid to take a sample, in accordance with the provisions of sub-section (*1*), shall be punishable with fine which may extend to two hundred rupees.

Prohibition of sale.

6. (*1*) No person shall sell, or offer or expose for sale, or have in his possession for the purposes of sale, any matches made with white phosphorus.

(*2*) Any person who contravenes the provisions of sub-section (*1*) may, on complaint to a *Presidency* Magistrate, *Subdivisional Magistrate or Magistrate of the first class*, be ordered to forfeit any such matches in his possession, and any matches so forfeited shall be destroyed or otherwise dealt with as the Magistrate may direct.

W. H. VINCENT,

Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 15, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller General, etc.

GAZETTE OF INDIA.

NOTICE.

The 12th November 1912.

On and after the 14th December the complete *Gazette of India* will be published at Delhi. All notifications and other matter intended for publication in the *Gazette* should be addressed to the Publisher at Delhi.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette*, and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777-79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,
Secretary to the Government of India.

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J. J. MEIKLE,

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE AND CINCHONA FEBRIFUGE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona alkaloids Quinine can be purchased by Government officers, District and Local Boards. It can also be purchased by Missionaries for *boná fide* public purposes Otherwise it is not sold to private persons or firms. Cinchonidine is for sale to Government officers and to dealers Cinchona Febrifuge can be purchased both in powder and 3½ grain tablet forms by Government officers and the general public It is also sold by the Principal Druggists in Calcutta These drugs are for sale for *cash* only On *no account drugs are sent per V P Post* These drugs *may be obtained* from the Superintendent, Juvenile Jail, Alipur.

The rates for these drugs from 15th November 1912 are as follows :—

SULPHATE OF QUININE

	R
For quantities of not less than 6 lbs in one delivery	11 per lb.
For any less quantity than 6 lbs in one delivery	13 "

SULPHATE OF CINCHONIDINE

	R
For quantities of not less than 6 lbs in one delivery	10 per lb.
For any less quantity than 6 lbs in one delivery	12 "

Quinine is sold in 1 oz, ¼ lb, ½ lb, 1 lb and 4 lb. tins.
Cinchonidine is sold in ¼ lb., ½ lb and 1 lb tins

CINCHONA FEBRIFUGE.

	Wholesale rate For 6 lbs or more in one delivery			*Retail rate* For any quantity below 6 lbs in one delivery.		
	R	*a.*	*p*	*R*	*a*	*p*
16-oz. tins	5	0	0	6	0	0
8 " "	2	8	0	3	0	0
4 " "	1	4	0	1	8	0

Transit charges are in addition to the above prices in every case.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION

Roorkee, the 10th June 1908.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee Officers and employers of labour requiring men are requested to apply to the Principal —

1 Engineers
2 Overseers
3 Sub-Overseers
4. Draftsmen and Surveyors.
5 Motor Car Drivers.
6 Engine Drivers
7 Men trained in—

(*a*) Photo-Mechanical and Lithographic Work
(*b*) Workshops (both Electrical and Mechanical sides)

E ATKINSON, Lieut-Col, R.E,
Principal, Thomason College, Roorkee

BOARD OF EXAMINERS.

NOTICES.

The following books may be obtained on application from the Secretary, Board of Examiners, 1, Council House Street, Calcutta:

"Specimens of Persian Manuscripts" for the use of candidates for the Degree of Honour and High Proficiency examinations in Persian, published in facsimile by the Board of Examiners, Fort William, under the authority of the Government of India. Price R6 per copy.

For the convenience of Civil and Military officers desirous of appearing for examination in oriental languages, the Board of Examiners publish annually a collection of specimen papers set for the examination held by them. The following collections are available for sale:—

(1)	Collection for	1902-03,	price R 3	a copy.
(2)	"	1903-04,	" 3	"
(3)	"	1904-05,	" 3	"
(4)	"	1908-09,	" 3	"
(5)	"	1909-10,	" 3-8	"
(6)	"	1910-11,	" 3-8	"
(7)	"	1911-12,	" 2-8	"

N.B.—Nos. (1), (3), (4), (5) and (6) contain papers in all the different standards of examination held in Arabic, Persian, Sanskrit, Urdu, Hindi and Bengali. No. (5) contains the High Proficiency Uriya papers also. No. (2) contains all the papers except those for the High Proficiency examinations in Hindi, Arabic and Persian and the Degree of Honour in Arabic and Sanskrit, and No. (7) all except those for the Interpretership and Degree of Honour in Persian, High Proficiency and Degree of Honour in Arabic, Degree of Honour in Hindi, Degree of Honour in Bengali and High Proficiency and Degree of Honour in Sanskrit.

"Diwan-i-Sarkhush" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R3 per copy.

"Kalam-i-Urdu," the text-book for the Proficiency Standard in Urdu, price R2-12.

"Qaani" (official edition), one of the books recommended for the Degree of Honour examination in Persian, price R7-8 per copy.

"Diwan-i-Andalib" (official edition), one of the books recommended for the High Proficiency in Persian, price R4 per copy.

Glossary to the "Ar-Rauzatu-z-Zakiyah," the text-book for the Higher Standard examination in Arabic, price R6-4 per copy.

"Nazm-i-Muntakhab," one of the text-books prescribed for the Degree of Honour examination in Urdu; price R5 per copy.

"Siyahat-Nama-i-Ibrahim Beg" (official edition), one of the books recommended for the High Proficiency examination in Persian; price R5 per copy.

"Raghuvansam"—Expurgated Text (official edition), prescribed for the High Proficiency examination in Sanskrit; price R2-8.

"Akhlaq-i-Jalali" (official edition), one of the books recommended for the Degree of Honour examination in Persian; price R5-12 per copy.

C. L. PEART, Capt.,
Secretary and Member, Board of Examiners.

ORDNANCE DEPARTMENT.

NOTICE OF REMOVAL OF THE OFFICE OF THE DIRECTOR OF ORDNANCE STORES FROM POONA TO SIMLA.

The Office of the Director of Ordnance Stores, Poona, will be closed in the month of March 1913 and transferred to Simla. All postal communications which cannot reach Poona by the 15th March 1913 should be addressed to—

The Director of Ordnance Stores,
Helene Lodge,
Simla.

Telegrams should be addressed—
"Ordnance Stores, Simla."

A. P. DOUGLAS, Major, R.A.,
for Offg. Director of Ordnance Stores (absent on tour).

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 10th March 1913.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th March 1913.

	TOTAL AMOUNT OF NOTES IN CIRCULATION			RESERVE. Coin and Bullion. In India			In England		In Transit between India and England		Securities (Purchase Price)			
	In Reserve Treasuries	Elsewhere	TOTAL.	Silver Coin.	Gold Coin and Bullion	Silver Bullion under Coinage	Gold Coin and Bullion	Silver Bullion	Gold Coin and Bullion	Silver Bullion	Held in India	Held in England	TOTAL.	REMARKS
	1	2	3	4	5	6	7	8	9	10	11	12	13	
	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs (a)	Rs (b)	Rs	
Calcutta	3 28,23,825	25 84 74 900	29 12,98 725	3 55 06 962	2 33,30 167	19 27 279	10 95 00 000			.	9 99 99 946	4 00 00 000	31,05,04 354	(a) Nominal value—Rs 10 20,81,500
Cawnpore	.	2 33 20 580	2,33 20,580	1 73 73 644	1,46 93 115					..	.		3 20 07 759	(b) Nominal value—Rs 4,69,26,571
Lahore	...	3,19 88,925	3,19 68 925	1 21,10 073	92 66 580	..	..			..	...	..	2 13 76 653	
Bombay	3,85 88 020	11,16 97 370	15,02,85 390	1 59 79 286	21 92 97 923	20 47 934	.			...			23,73 25 143	
Karachi		1,42 26 410	1,42,26,410	34 62,710	31 64 445	..	.	...		.	..		66,27 155	
Madras	2 39,66 880	7 71 59 090	10 11 25,970	2 28 41 255	1 10 79 750	.		..	.	..	.		3 39,21 005	
Rangoon	..	7 00 99 520	7 00 99 520	2,70,80,961	1 03 07 035		.	.	.	.		..	3 78 88,296	
	9 53 78 725	58,69 77 795	68 23 56,520	13 43 54 891	29 22 53 915	39 75 213	10 95 00 000		.		9,99 99 946	4 00 00 000	68 00 69 965	

Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue 51 61 555

Deduct—Amount due on Bills drawn by one Circle on another 28,75 000

TOTAL CIRCULATION Rs 67,71 94 965

TOTAL RESERVE Rs. . 67 71,94 965

There was no transfer of Gold between the Paper Currency Reserve and the Indian Branch of the Gold Standard Reserve during the week ending 7th March 1913.
The Silver held in the Indian Branch of the Gold Standard Reserve amounted on the 7th March 1913 to 6 00 lakhs in coined rupees.
The Gold " " " " to 1 20 " in Sovereigns

M. F. GAUNTLETT,
Head Commissioner of Paper Currency.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending [illegible] March 1913

LIABILITIES

	Rs.	A.	P.
Capital paid up	2,00,00,000	0	0
Reserve Fund	1,[illegible]5,00,000	0	0
Public Deposits at Head Office Rs. 72,00,231 A. 7 P. [illegible]; Public Deposits at Branches Rs. 1,39,79,351 A. 0 P. 11	2,11,79,[illegible]	[illegible]	[illegible]
Other Deposits at Head Office and Branches	1[illegible]	[illegible]	1
Bank Post Bills etc.	[illegible]	[illegible]	2
Sundries	1[illegible]	12	[illegible]
Rupees	[illegible]2,72,[illegible]	[illegible]	4

ASSETS

	Rs.	A.	P.	Rs.	A.	P.
Government Securities				1,9[illegible],5[illegible]	0	0
Other authorized Investments				91,24,488	0	0
Loans on Government and other authorized Securities				[illegible],93,561	8	7
Accounts of Credit on Government and other authorized Securities				1,[illegible]8,79,71[illegible]	14	3
Bills discounted and purchased				3,67,[illegible]9,7[illegible]	5	5
Balances with other Banks				14,64,102	13	1
Bullion						
Dead Stock				25,01,79[illegible]	10	1
Stamps				15,237	11	6
Sundries				1,50,[illegible]	[illegible]	5
				16,37,20,192	8	4
Cash and Currency Notes at Head Office	*3,55,22,058	7	8			
Cash and Currency Notes at Branches	†3,12,29,[illegible]	[illegible]	[illegible]	[illegible]6,67,51,889	11	0
Rupees				23,0[illegible],72,082	[illegible]	4

* [illegible] value Rs. 2[illegible]

† Do. do. do. Rs. 1051[illegible]

Rs. 1[illegible]

By order of the Directors.

BANK OF BENGAL,
Calcutta, [illegible] March 1913

H. MITCHELL,
Chief Accountant.

L. G. DUNBAR,
Secretary and Treasurer.

Rate for Demand Loans 7 per cent.
[illegible] 31 8[illegible].

OFFICIAL HISTORY OF THE CORONATION DURBAR AND OF THE VISIT OF THEIR IMPERIAL MAJESTIES THE KING-EMPEROR AND QUEEN-EMPRESS TO INDIA, 1911-12.

To meet the repeated demand of the public, the Government of India have decided to publish a complete and authoritative account of the proceedings connected with the visit of Their Imperial Majesties to India and with the Coronation Durbar of December 1911.

This book will be compiled from the official records, and will contain lists of all persons taking part in the celebrations and ceremonies. There will also be numerous illustrations, portraits, maps, plans, etc.

It will be published in two editions, a popular one in a cloth binding at a cost not exceeding Rs 7-8, and a very limited edition *de luxe*, which will contain a list of the subscribers, at a cost of about Rs. 250.

A translation of the popular edition will be made in Urdu and possibly in other languages also if the demand is sufficient.

It is expected that the work will be ready for publication in about six months' time. names are still being registered for the various editions and application should be made to the Superintendent, Official History of the Durbar, Foreign Department, Simla.

Catalogue of books published in the Civil and Military Station of Bangalore under the provisions of Act XXV of 1867 during the quarter ending 31st December 1912.

1	2	3	4	5	6
Serial No.	Author and title brief subject including the age of the book where the same is obscure number of pages, publisher and place of publication, date given on the title page with the name of the era—when other than the Christian era—date of issue from the press or of publication, size edition and price	Printer and place of printing	Number of copies	Registration No.	Proprietor of copyright (his name and residence), Register No and date of registration of copyright.
	TELUGU-POETRY.				
1	**Paravastu Jiyar Soori.**— [illegible] (Manusha Dharmamu The book contains stanzas selected from standard works of Sanscrit literature explaining the rules of conduct that govern the daily life of a Hindu Pp 10 M Venkatramiah, Bangalore, 1912 (24th October 1912) Crown, 1st edition. **Price, Four Annas.**	Mr Rangasawmi Pillay, Empress Jubilee Press, old poor house road.	1,000	11	M Venkatramiah, No 28, Clarks Pett C Street, Bangalore No. 11, dated 6th November 1912
	ENGLISH-MEDICINE.				
1	**Pandit, V. D., F. A. U. (Nasik) M. B. M. S. (Benares).**- Vaidya Panchanana - Dhanwantari Medical School curriculum (Prescription of books for instruction on medicine Pp 9 Published by the author Bangalore City, 1st October 1912 Foolscap 16 mo 1st edition **Price for Students, One Anna, for Donors and patrons free.**	Memorial Press, Bangalore.	100	12	V D Pandit, F.A.U. (Nasik), M B M S, Hindu Pharmacy, Chickpet, Bangalore City No 12, dated 6th November 1912.
	KANADA SCIENCE.				
1	**Krishnacharyar, G. V.** [illegible] (Havyapaka Paddathi Sangrahava An epitome of the science of steam cooking demonstrated at the Mysore Dassara Industrial Exhibition Hall, 20—10—910 Pp 70 Published by the author, Bangalore City, 1912 (October 1912). Demy 12 mo, 2nd edition. **Price, Four Annas.** (First edition not printed and published in the Station.)	Caxton Press, Bangalore.	1,000	13	G. V Krishnacharyar, Chamarajpet, Bangalore City No. 13, dated 13th November 1912.
	TAMIL-RELIGION.				
1	**Arumuga Moodaliar, V. S.**— [illegible] Santhopadesa Manjari A collection of Hindu religious Tamil hymns with English proverbs Pp 170 Published by the author, Bangalore (10th December 1912). Printing demy 1 to 8 size, 1st edition **Price, Ten Annas**	National Press, Bangalore.	2,000	14	V S. Arumugam Moodaliar, No. 67, Veerapillay Street, cantonment, Bangalore. No. 14, dated 21st December 1912.

P. B. WARBURTON,
First Assistant Resident.

BANGALORE,
21st February 1913.

SUPPLY AND TRANSPORT CORPS NOTICE No. 22.

The Deputy Assistant Director of Supplies, IV (Quetta) Division, Quetta, will receive and open sealed tenders for the supply of 6,900 tons Indian coal for warming and cooking purposes for 1913-14 at Quetta at 12 noon on Monday the 31st March 1913 Delivery to be made free on wagons at colliery stations or in trucks at the Supply Reserve Depôt, Quetta, commencing from 1st July 1913

For forms of tenders with schedules of rates and conditions on payment of rupee one per set and for any further particulars apply to the Deputy Assistant Director of Supplies, IV (Quetta) Division, Quetta

H. F. E MACMAHON, Captain,
Deputy Assistant Director of Supplies, IV (Quetta) Division.

QUETTA;
Dated 26th February 1913

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO 24 OF 1913

In the matter of Maung Po Hla, Insolvent

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Po Hla, vaccinator, of No 11, Bazaar Land, Pazundaung, Rangoon, on the 19th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Po Hla.

J. HORMASJI,
Registrar.

RANGOON,
The 21st day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO 26 OF 1913

In the matter of Coopaul Jamkiram, clerk in the Government Telegraph Office, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Coopaul Jamkiram of No 35, 31st Street, Rangoon, on the 20th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Coopaul Jamkiram

J HORMASJI,
Registrar.

RANGOON;
The 22nd day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO. 27 OF 1913.

In the matter of Maung Nyun, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Nyun, trader of Kokine, Rangoon, on the 20th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Maung Nyun

J HORMASJI,
Registrar.

RANGOON;
The 22nd day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 28 OF 1913.

In the matter of A C Joseph, Clerk in the American Baptist Mission Press, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by A C Joseph of No 139, 101 Street, Rangoon, on the 20th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A C Joseph.

J. HORMASJI,
Registrar.

RANGOON,
The 22nd day of February 1913

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No. 29 OF 1913.

In the matter of Doray Lewis, Clerk, Government Telegraph Office, Rangoon, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Doray Lewis of No 33, 36th Street, Rangoon, on the 21st day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Doray Lewis

J. HORMASJI,
Registrar.

RANGOON
The 22nd day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE No 30 OF 1913

In the matter of Samadhanam, Insolvent

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Samadhanam, Bicycle Repairer of Sparks Street, Rangoon, on the 22nd day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Samadhanam.

J HORMASJI,
Registrar.

RANGOON;
The 26th day of February 1913.

IN THE CHIEF COURT OF LOWER BURMA

Insolvency Jurisdiction.

CASE No. 31 OF 1913.

In the matter of L Myat Thin, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by L Myat Thin, of No 61, Phongyi Street, Rangoon, on the 25th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said L Myat Thin.

J HORMASJI,
Registrar.

RANGOON;
The 26th day of February 1913

IN THE CHIEF COURT OF LOWER BURMA.

Insolvency Jurisdiction.

CASE NO 32 OF 1913.

In the matter of Ganta Athinarayansawmy, clerk in the Government Telegraph Office, Rangoon, Insolvent

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Ganta Athinarayansawmy of No 56, 35th Street, Rangoon, on the 26th day of February 1913, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Ganta Athinarayansawmy

J HORMASJI,
Registrar

RANGOON;
The 28th day of February 1913

IN THE CHIEF COURT OF LOWER BURMA

Insolvency Jurisdiction.

CASE NO 33 OF 1913

In the matter of K A Chowdhary, duftery in the Port Conservator Department of the Rangoon Port, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Khorshed Ally Chowdhary of No 7, Adamson Street, Rangoon, on the 26th day of February 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Khorshed Ally Chowdhary

J HORMASJI,
Registrar

RANGOON,
The 28th day of February 1913

IN THE CHIEF COURT OF LOWER BURMA

Insolvency Jurisdiction.

CASE NO 35 OF 1913

In the matter of K P M Mohamed Mohideen, Insolvent

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by K P M Mohamed Mohideen of 25th Street, Rangoon on the 28th day of February 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said K P M Mohamed Mohideen

J HORMASJI,
Registrar.

RANGOON,
The 1st day of March 1913.

IN THE CHIEF COURT OF LOWER BURMA

Insolvency Jurisdiction.

CASE NO 36 OF 1913

In the matter of R Wan Shar, Insolvent

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by R Wan Shar, clerk of No 79, Eden Street Rangoon, on the 3rd day of March 1913 an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said R Wan Shar

J HORMASJI,
Registrar

RANGOON;
The 5th day of March 1913

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No. 2 OF 1913.

In the matter of Mr. C E Webbe, Bakery owner of Kashmeri Gate, Delhi, Debtor.

Pursuant to a petition dated 4th January 1913 on behalf of the debtor himself and on reading the said petition and hearing the creditors it is ordered that the said debtor is hereby adjudged insolvent.

K. B KH. TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated this 5th day of March 1913

IN THE COURT OF SMALL CAUSES AT DELHI.

INSOLVENCY PETITION No 2 OF 1913

In the matter of Mr C E Webbe, Bakery owner, Kashmeri Gate, Delhi, Debtor.

Whereas Mr C E Webbe was adjudicated an insolvent by order of this Court, dated 5th March 1913, and it appears to the Court that the appointment of a Receiver for the property of the insolvent is necessary

It is ordered that a receiving order be made against the insolvent and a receiving order is hereby made against insolvent and L Ram Kishen Das, Clerk of this Court, is hereby constituted Receiver of the property of the said insolvent

K B KH TASUDDUQ HUSEIN,
Judge, Insolvency Court, Delhi.

Dated 10th March 1913.

IN THE COURT OF SMALL CAUSES AT DELHI.

SUIT No. 6 OF 1913

In the matter of insolvency Gabdumal, son of Ghansham Dass, Mahajan of Dariba Kalan Gali, Kunjash, Delhi

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by Gabdumal to be adjudicated him an insolvent has been admitted in this Court and will be heard on 2nd April 1913

K. B KH. TASUDDUQ HUSEIN,
Judge, Small Cause Court, Delhi.

Dated the 10th March 1913.

IN THE HIGH COURT OF BOMBAY.

In Insolvency.

No 167 of 1912.

Re Abdul Sakoor Ahmahomed Memon, and Kassum Ahmahomed Memon, of Bombay Mahomedan inhabitants, residing at Bhusari Molla, carrying on business as watch and fancy goods merchants under the name of Kassum Abdul Sakoor & Brothers and also as the Great Indian Watch Company, Insolvents

Notice is hereby given that the order of adjudication made herein on the 19th day of August 1912 against the said insolvents has been this day annulled.

R. B. PATEL,
Chief Clerk.

CHIEF CLERK'S OFFICE, HIGH COURT,
Fort, Bombay, this 8th day of March 1913.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

IN INSOLVENCY.

Notice is hereby given that an order has been made by this Court adjudging the person hereunder mentioned Insolvent and vesting the estates and effects of the said Insolvent in Mr. J. R. B. Branson, the Official Assignee of this Court; and all persons indebted to the said Insolvent, or who have any of his estates and effects, are hereby required forthwith to pay or deliver the same to the said Official Assignee.

Number of Petition.	Date of Presentation.	Name address and description of Insolvent	Date of Adjudication.	Date of Public Examination of the Insolvent.
18 of 1913 .	20th January 1913.	A. C Mahadeva Iyer, Clerk, residing at No 33 in Sinaraman Street, Triplicane, Madras	21st January 1913.	28th March 1913.

J R ATKINSON,
Deputy Registrar.

HIGH COURT OF JUDICATURE, MADRAS,
3rd March 1913.

HIGH COURT—ORIGINAL SIDE.

NOTIFICATION.

The 10th March 1913

Mr W. A Bonnaud, Clerk of the Crown, has been granted leave on furlough for five months and four days under Article 655, rule 7 of the Civil Service Regulations, and leave of absence during the High Court Vacation of 1913 under Article 655, rule 8, Civil Service Regulations, in addition, with effect from the afternoon of the 31st March 1913

By Order—

J. H HECHLE,
Registrar.

SURVEY OF INDIA.

NOTIFICATIONS

Calcutta, the 7th March 1913

No. 654.—Mr. J A Calvert, Extra Assistant Superintendent, on probation, was confirmed in the Department with effect from 1st October 1912

The 10th March 1913.

No. 655.—Major H L Crosthwait, R E, Deputy Superintendent, is granted privilege leave for 3 months combined with furlough for one year and 3 months under Articles 233, 260 and 308*(b)* of the Civil Service Regulations with effect from the 15th April 1913 or the subsequent date on which he may avail himself of it.

S. G. BURRARD, Colonel, R.E.,
Surveyor-General of India

SURVEY OF INDIA, TRIGONOMETRICAL SURVEY OFFICE.

NOTIFICATION.

Dehra Dun, the 7th March 1913

No. 127.—*Corrigendum to Trigonometrical Survey Notification No. 126 of 26th February 1913*

For "15th March 1913 or subsequent date" in the above notification *read* "3rd March 1913."

G P LENOX-CONYNGHAM, Lt.-Colonel, R.E.,
Superintendent, Trigonometrical Survey.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATIONS.

Simla, the 7th March 1913.

No. 38—2nd Class Assistant Surgeon A G Brown, I S M D, is appointed to the Subordinate Medical Charge of the Medical Store Depot, Calcutta, with effect from the 13th February 1913.

No. 39—The services of 2nd Class Assistant Surgeon G S Jennings, I S.M D., are placed at the disposal of the Government of the United Provinces for employment as Steward, King George's Medical College, Lucknow, with effect from the 22nd February 1913.

The 8th March 1913

No. 40.—No 1111 2nd class Sub-Assistant Surgeon Hukam Singh, I S M D., is deputed for employment in the Uganda Protectorate with effect from the 16th October 1912.

B G SETON, Lieut.-Colonel, I.M.S.,
for Director General, Indian Medical Service.

CIVIL AND MILITARY STATION, BANGALORE.

Municipal Office.

NOTIFICATION

The 11th February 1913

No. 8668.—In exercise of the powers conferred on them by section 137 (1) (*a*) and (*e*) (*ix*) (*m*) of the Bangalore Municipal Law, 1897, the Municipal Commission for the Civil and Military Station of Bangalore having made the following Bye-law for the "Registration and control of all Motor Vehicles within the limits of the Civil and Military Station of Bangalore" for use in the said Station and published it under this office Notification No 6081, dated 12th October 1912, and the same having been confirmed by the Honourable the Resident in Mysore as required by section 139 of the Law, the Bye-law is hereby notified for public information under section 180 (3) of the said law:—

Chapter III —SANITATION AND OTHER PURPOSES.

Bye-law No 24—Motor Vehicles

Bangalore Municipal Law, Section 137 (1) (*a*) and (*e*) (*ix*) (*m*)

PRELIMINARY.

APPLICATION OF BYE-LAW

1 This Bye-law shall apply to all motor vehicles for the time being within the limits of the Civil and Military Station, Bangalore

Proviso.—Nothing in this bye-law regarding—

(*a*) requirements as to construction or equipment of motor vehicles, or

(b) the licensing or qualification of drivers of such vehicles
shall apply in the case of any motor vehicle such as is referred to in clause (ii) of section 3 of the Motor Vehicles International Circulation Act, 1912 (XII of 1912), or of any person possessing, using or driving the same, provided that the requirements of any rule made under the said clause and applicable to such vehicle or person are complied with.

DEFINITIONS

MOTOR VEHICLES.

2. (a) For the purpose of this bye-law, the expression "Motor Vehicles" shall include all vehicles constructed to be propelled entirely or partially by mechanical means on roads.

MOTOR CYCLES

(b) The expression "Motor Cycle" means a two, three or four-wheeled cycle propelled by mechanical means, fitted with seats, but without a carriage body and weighing not more than 3 cwts.

SEARCH LIGHT

(c) The expression "Search Light" means a light whose rays are capable of being thrown or projected in any direction independently of the movements of the vehicle to which it is attached.

PROHIBITION TO DRIVE WITHOUT REGISTRATION.

3. After 3 months from the date on which this bye-law comes into force and after the owner has had reasonable opportunity of having the motor vehicle registered under this bye-law, no person shall drive a motor vehicle on a public road or thoroughfare unless it has been registered under this bye-law or any other enactment in force in British India or any Native State, in which case registration under this Bye-law will be unnecessary.

REGISTRATION

REGISTERING OFFICER.

4. The President of the Municipal Commission shall be the Registering Officer.

FEES

5. The fee for registration under this bye-law shall be rupee one for motor cycles and rupee one for all other motor vehicles.

NUMBERING

6. (1) The registering authority shall assign a distinguishing number to each motor vehicle and shall record the name and address of the owner.

(2) The number so assigned shall be shown in white figures on a black ground and shall be affixed by the owner in a prominent position on the front and the rear of the motor vehicle.

(3) The number shall be of not less than $3\frac{1}{2}$ inches in height and shall be perfectly legible.

In the case of motor cycles the number shall be of not less than 2 inches in height.

NUMBERS NOT TO BE OBSCURED

(4) Such numbers shall not be in any way obscured, or rendered or allowed to become not easily discernible at a reasonable distance.

GENERAL NUMBER FOR DEALERS, ETC.

7. (a) In the case of a manufacturer of, or dealer in motor vehicles, a general number may be assigned by the registering officer on payment of an annual fee of rupees thirty, to be used on any motor vehicle when on trial after completion of the running parts or when on trial by an intending purchaser. Provided that such motor vehicle shall not ply for or be let out on hire, unless it has been separately registered under section 3 of the bye-law.

REGISTER TO BE KEPT BY DEALERS.

(b) A manufacturer or a dealer in motor vehicles shall keep in such form as the registering authority may direct, a register showing the name of the driver in charge of each of his motor vehicles when allowed to leave his premises and the hour and dates on which he was in charge of the vehicle.

Such register shall be open to inspection on the demand of any Police officer of or above the rank of Sub-Inspector.

TRANSFER OF OWNERSHIP.

8. Every transfer of ownership shall forthwith be intimated to the Registering Officer by the transferee by a notice in writing signed by himself or his agent.

REQUIREMENTS BEFORE REGISTRATION.

9. Before registering a motor vehicle, the Registering Officer shall be satisfied that it is provided with two independent brakes or other means of stoppage in good working order and of such efficiency that the application of either is capable of promptly stopping the motor vehicle.

SUBSEQUENT DEFECTS

10. If at any time after a motor vehicle has been registered the Registering Officer has reason to believe that it has ceased to comply with the requirements of section 9, or that it is not maintained in such a condition as to prevent danger to the public, he may after notice to the registered owner, direct that the registration be cancelled until such time as the defects are rectified to his satisfaction.

LICENSES.

DRIVER'S LICENSE.

11. No person shall drive a motor vehicle without a license granted or countersigned under this Bye-law

DRIVERS' LICENSES TO WHOM GRANTED

12 (*a*) A license to drive a motor vehicle may be granted by the President of the Municipal Commission of the Civil and Military Station, Bangalore, to any person over the age of 18 years who in the opinion of the President is competent to drive a motor vehicle, on payment of the sum of two rupees

(*b*) A license granted under any other enactment in force in British India or Native State may be countersigned, without fee, by the President and shall then be considered equivalent to a license granted under section 12 (*a*)

BEGINNERS

(*c*) A Provisional License may be granted to a beginner on application and on payment of the sum of one rupee which will permit of his driving a motor car subject to the condition that a licensed driver be seated by his side such licence to remain in force for a period not exceeding two calendar months from date of issue.

DURATION AND RENEWAL OF LICENSE

13. Every driver's license shall remain in force for a period of twelve months from date on which it is granted, but shall be renewable, and the same provisions shall apply to the renewal of the license as apply to the grant thereof.

REFUSAL TO GRANT OR RENEW LICENSES AND CANCELLATION OF LICENSES.

14 The Licensing officer may refuse to grant or renew a license, or may cancel a subsisting licence; but in all such cases he shall previously give notice to the person applying for the license or its renewal or the holder of the license to appear before him, either in person or by an agent, at a place and time to be specified in such notice and to show cause why the application for the grant or the renewal of the license should not be refused or why the license should not be cancelled for all or any of the reasons specified in such notice and may, after hearing him or his agent, if either of them appears, refuse the application for the grant or renewal of the license or may cancel the license for all or any of such reasons to be recorded in writing and may, where the license is cancelled, require the license-holder to surrender the same within a time to be specified in such requisition

ONLY ONE LICENSE OBTAINABLE

15. No person may obtain more than one license.

TRANSFER AND SURRENDER OF LICENSE

16. The holder of a license shall not lend it to, or allow it to be used by, any other person and shall surrender it on being required to do so under section 14

PRODUCTION OF LICENSE.

17. The driver of a motor vehicle shall produce his license upon demand by any Police Officer above the rank of Constable who is in uniform or produces proof of his office.

DUPLICATE LICENSE.

18. A license lost or defaced may be renewed on payment of rupee one but the duplicate shall bear all endorsements which may have been made by any Magistrate.

SUSPENSION OF LICENSE AND DISQUALIFICATION.

19. (1) Any Court before whom a person is convicted of an offence of exceeding any limit of speed fixed under this bye-law after two previous similar convictions, or of any other offences under this bye-law unconditionally—

(a) may, if the person convicted holds any license under this bye-law, suspend that license for such time as the Court thinks fit; and, if the Court thinks fit, also declare the person convicted disqualified from obtaining a license for such further time after the expiration of the license as the Court thinks fit; and

(b) may, if the person convicted does not hold any license under this bye-law declare him disqualified from obtaining a license for such time as the Court thinks fit; and

(c) shall, if the person convicted holds any license under this bye-law cause particulars of the conviction, and of any order of the Court made under this section, to be endorsed upon any license held by him, and shall also cause a copy of those particulars to be sent to the authority by whom any license so endorsed has been granted

(2) Any person so convicted, if he holds any license under this bye-law, shall produce the license within a reasonable time, for the purposes of endorsement, and if he fails to do so, shall be deemed to have committed an offence under this bye-law

(3) A license so suspended by the Court shall, during the term of suspension, be of no effect, and a person whose license is suspended, or who is declared by the Court to be disqualified from obtaining a license, shall, during the period of suspension or disqualification, be disqualified from obtaining a license

(4) If any person who, under the provisions of this bye-law, is disqualified from obtaining a license, applies for or obtains a license while he is so disqualified, or if any person whose license has been endorsed applies for or obtain a license without giving particulars of the endorsement, that person shall be deemed to have committed an offence under this bye-law, and any license so obtained shall be of no effect

FORGERY

20 If any person forges or fraudulently alters or uses, or fraudulently lends or allows to be used by any other person, any mark for identifying a car or any license under this bye-law, he shall be deemed to have committed an offence under this bye-law.

GENERAL

Driving on the proper side of the Road

21. A motor-vehicle shall be driven in accordance with the rules of the road which require a vehicle to keep on the left of the road except when overtaking horses and other vehicles with the exception of tramcars going in the same direction which should be passed on their right

RECKLESS DRIVING.

22. A motor vehicle shall not be driven in a public street recklessly or negligently or at a speed or in a manner which is likely to endanger human life, or to cause hurt or injury to any person or animal, or damage to any vehicle or property, or which would be otherwise than reasonable and proper having regard to all the circumstances of the case including the nature, condition and use of the street, and to the amount of traffic which is actually on it at the time, or which may reasonably be expected to be on it

SPEED LIMIT

Provided that the President of the Municipal Commission shall have power, subject to the approval of the Hon'ble the Resident, to prescribe that, when passing through a particular locality, street, or village, motor drivers shall not exceed such rate as may be indicated upon notice boards erected at each end of the locality, street or village or exceeding any limit prescribed by these rules

Provided also that the Hon'ble the Resident by notification may prescribe a rate of speed which shall not be exceeded either generally or in any particular locality

PROHIBITION AS TO USE OF MOTOR VEHICLES ON FOOTPATHS IN CERTAIN LOCALITIES.

23 A motor vehicle shall not be driven in any footway nor in any street where such traffic may, for the time being, be prohibited by a lawful order promulgated by any public servant.

POLICE DIRECTIONS TO BE OBEYED.

24. (1) The person in charge of a motor vehicle shall obey all directions of Police Officers posted or stationed for the regulation of traffic at crossings or other places, and shall cause such motor vehicle to stop when requested to do so by any Police Officer in uniform.

ACCIDENT

2. When any accident has occurred to any person or to any animals or vehicle in charge of any person owing to the presence of such motor vehicle on the road and there is no Police Officer present, the driver of such motor vehicle shall, if any person has been injured, render every possible assistance to such person

3 The driver shall immediately report to the nearest Police Station the occurrence of any accident either actually caused by the vehicle or resulting in any manner from its presence on the street, to any person, animal, vehicle or public or private property.

MOTOR VEHICLES TO CARRY HORNS.

25 Every person driving a motor vehicle shall have ready and available for immediate use a suitable horn capable of giving audible and sufficient warning of his approach or position and shall sound the same when approaching cross roads and corners and whenever expedient to prevent danger to any of the public

SIRENS.

26 The use of sirens is prohibited.

MOTOR VEHICLES TO CARRY LAMPS

27 No person shall drive a motor vehicle between half an hour after sunset and half an hour before sunrise, without three lighted lamps of suitable character and illumination affixed thereto, one on either side of the front portion and one at the back of such motor vehicle, the light at the back having a red glass facing to the rear and a white glass at the side thereby illuminating the number of the vehicle and rendering it easily distinguishable

Provided that one lamp shall be sufficient in the case of a motor cycle

Provided also that when a motor-cycle is used in combination with a fore car or side car, two lights shall be carried in such a manner as to indicate the width of the combination.

HEAD LIGHTS

28. (a) The use of head lights which move automatically with the steering is permissible but no acetylene or electric head light shall be permitted unless such light or lights are provided to the satisfaction of the Registering Officer with a cowl or hood which, while concentrating the rays of light on the roadway effectually protects drivers of other road vehicles from the intense glare produced when the lamps are closely approached

(b) The use of search lights is prohibited

MAINTENANCE.

29 No person shall drive a motor vehicle (a) unless it is at all times under full control so as to prevent undue interference with passenger or other traffic and unless it is maintained in such a condition as to prevent danger to the public or to any person occupying the car; (b) unless it is so used that no smoke or visible vapour is emitted therefrom except from some temporary or accidental cause.

STANDING ON ROADS, ETC.

30 No motor vehicle shall be allowed to stand in any street unattended by a person licensed under section 12 unless all reasonable precautions have been taken to prevent it moving.

TRAVELLING BACKWARDS

31. The driver of a motor vehicle shall not unnecessarily cause the vehicle to travel backwards for a greater distance or time than may be requisite for purposes of safety or in order to turn round, and shall, in all such cases, give due warning to every one nearby of his intention to cause such vehicle to move backwards

CUT-OUT, ETC

32. No cut-out, fitting or other apparatus or device shall be used which will allow the exhaust gases from the engine of the motor vehicle to escape into the atmosphere without first passing through a silencer, expansion chamber, or other contrivance suitable and sufficient for reducing as far as may reasonably be practicable the noise which would otherwise be caused by the escape of the said gases

PENALTIES.

33. Any person committing a breach of any of these rules shall, on conviction, be liable to a fine which may extend to rupees fifty.

FORMS.

34. Every application for a license under this bye-law shall contain the particulars specified in Schedule A.

35. Every license granted under section 12 shall be in the form of Schedule B.

36. Every application for registration shall contain the particulars specified in Schedule C

SCHEDULE A.

Particulars to be given by applicant for license to drive.

(See section 12 of the Bye-law.)

1. Full name of applicant.
2. Postal address or residence of applicant
3. Whether applicant is over eighteen years of age.
4. Whether applicant holds, or has at any time previously held a license
5. Qualification of the applicant
6. Particulars of any license which applicant holds or which he has previously held.
7. Particulars of any endorsement on any license which applicant holds or which he has previously held.

SCHEDULE B.

Form of license.

(See section 12 of the Bye-law.)

Fee Rupees Two (Rs. 2) only.

No. of 191 .

Motor vehicle license granted under section 12 of the Bye-law in force in the Civil and Military Station, Bangalore, for the registration of Motor Vehicles

.... Name .. . .
of.......... .... Address . . ..
is hereby licensed to drive a motor vehicle for the official year ending 31st March 191 .

(Signature)

Registering Officer,
Civil and Military Station.

BANGALORE:
Dated, 191 .

SCHEDULE C.

Application for Registration.

(See section 4 of the Bye-law)

1. Full name of owner.
2. Postal address of usual residence of owner
3. Description of type of motor vehicle
4. Type and colour of body of vehicle
5. Maximum speed.
6. Number of cylinders.
7. Horse power.
8. Whether intended for :—
   (a) private use ;
   (b) use as a public conveyance.

A. R. COX,
President, Municipal Commission,
Civil and Military Station, Bangalore.

II C

THE HON'BLE THE RESIDENT IN MYSORE.

NOTIFICATIONS.

Bangalore, the 5th March 1913.

No. 13.—Whereas it appears to the Hon'ble the Resident in Mysore that land is required for a public purpose, namely, for the alignment of the new northern extension with a road.

It is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of section 6 of Act I of 1894 as applied to the Civil and Military Station of Bangalore, and under section 7 of the said Act, the Collector of the Civil and Military Station is hereby directed to take order for the acquisition of the said land

SPECIFICATION OF LAND

Where situated.	Name of owner.	Description of land	Area.	Boundaries. North	East	South	West.	Remarks.
Tannery Road.	Sarangapany Mudaliar	House No 11	565 sq. ft.	Part of house No 11.	Chelva Maistri's house.	House No 10 of Tannery Road	Tannery Road	
	Sarangapany Mudaliar.	House No 10.	161 sq. ft.	House No. 11.	Chelva Maistri's house	Tannery Road Cross.	Tannery Road.	
Tannery Road Cross	Chelva Maistry.	House No. 1.	1,247 sq. ft.	Narasa's house, and Korangu Madra's open land	Michael's house	Tannery Road Cross.	Houses Nos. 10 and 11, Tannery Road.	

Where situated.	Name of owner.	Description of land	Area.	Boundaries North.	East.	South	West.	Remarks.
Tannery Road Cross.	Michael.	House No 2.	1,255 sq ft	Korangu Madra's land.	Thambusamy's open land.	Tannery Road Cross.	Chelva Maistry's house.	
	Thambusamy.	House No. 3.	1,231 sq ft.	Giddappa's house.	Houses of Chinna Kullu and Durga Maistry.	Tannery Road Cross.	Michael's house.	
	Durga Maistry.	House No. 4.	[illegible]171 sq ft.	Chinna Kullu's house.	Maduravee's house	Tannery Road Cross.	Thambusamy's house.	
	Chinna Kullu, daughter of Kuppan.	House No 4 A.	416 sq ft	Naga Maistry's house.	Maduravee's house.	Durga Maistry's house	Thambusamy's house.	

Where situated.	Name of owner	Description of land.	Area.	Boundaries. North.	East.	South.	West.	Remarks.
Tannery Road Cross.	Madurayee.	House No. 5.	4,220 sq. ft.	Natawgare Munisamy's land and part of Madurayee's house.	Sarangapany Mudaliar's land	Tannery Road Cross.	Chinna Kullu and Maistri Durga's houses.	
	Sarangapany Mudaliar.	Open land	10,478 sq ft	Part of Sarangapany Mudaliar's open land.	Channel.	Tannery Road Cross.	Madurayee's house.	
	Messrs A Narainsawmy Mudaliar & Co., Chowriappa Mariannah and others.	Dry land	10,140 sq. ft	Municipal land	Municipal land.	Part of their own land.	Channel.	

The Resident's notification No 76, dated 26th October 1912, is hereby cancelled.

KOLAR GOLD FIELDS RIFLE VOLUNTEERS.

LEAVE.

The 7th March 1913.

No. 14.—Second Lieutenant Thomas Pryor is granted leave for 22 days in India, with effect from the 4th March 1913, or date of departure.

P. B. WARBURTON,
First Assistant Resident.

AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA.

NOTIFICATIONS.

Central India Agency, Indore, the 5th March 1913.

No. 403-B.—In exercise of the powers conferred by sections 2 and 3 of the Wild Birds and Animals Protection Act, 1912 (VIII of 1912), as applied to the Cantonments of Mhow, Neemuch, Nowgong and Sehore and to the Indore Residency Bazars and the Civil Lines of Nowgong, the Agent to the Governor General in Central India is pleased to order as follows:—

1. The provisions of the Act shall, besides applying to the birds and animals specified in the schedule to the Act, apply also to sand grouse, egrets, rollers and kingfishers.

2. The close time shall extend from the 1st April to the 30th September.

This Agency's Notification No 570-B, dated the 24th March 1911, is hereby repealed.

By order,

L. M. CRUMP,

First Assistant to the Agent to the Governor General in Central India.

The 7th March 1913.

No 659-D—Pandit Sukhdeo Tiwari, whose services were placed by the Government of the United Provinces at the disposal of the Central India Administration relinquished charge of the Office of the Special Educational Officer for Central India on the afternoon of the 24th February 1913

By order,

D G MACKENZEE,

for First Assistant to the Agent to the Governor General in Central India.

THE HON'BLE THE AGENT TO THE GOVERNOR GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 6th March 1913.

No. 246.—The next half-yearly examination in the Pashtu language by the Higher Standard will be held at Quetta in the Durbar Hall on Monday the 7th April 1913 and the following day commencing at 10-30 A M each day

No. 250.—The next half-yearly examination in the Balochi language by the Higher Standard will be held at Quetta in the Durbar Hall on Monday the 28th April 1913 and the following day at 10-30 A M

The 8th March 1913.

No. 263.—The services of the Reverend C. Stewart, Chaplain of Quetta, are placed at the disposal of the Government of the Punjab with effect from the 26th February 1913, or such subsequent date as he may have been relieved of his duties

No. 264.—The Reverend F C Buckwell, Assistant Chaplain of Quetta is appointed Chaplain of Quetta with effect from the 28th February 1913 or such subsequent date as he may have taken over charge

No. 265.—The Reverend C H Hemming is appointed Assistant Chaplain of Quetta with effect from the 28th February 1913, or such subsequent date as he may have taken over charge.

The 11th March 1913.

No. 1313-R.—The period of the special duty of Khan Sahib Sirdar Mir Ahmad Khan, Native Assistant, Sarawn, notified in this office Notification No 5682-R, dated the 7th November 1912, is hereby extended to the 31st March 1913, inclusive.

No. 1323-R.—Qazi Abdulla Jan, an Extra Assistant Commissioner (Provisional) of the 4th grade and Revenue Assistant to the Revenue Commissioner in Baluchistan, is granted privilege leave for three months combined with furlough for one year and nine months with effect from the 25th February 1913 (forenoon).

No. 1324-R.—Rai Bahadur Jamiat Rai, C I.E, an Extra Assistant Commissioner of the 3rd grade, and Settlement Extra Assistant Commissioner in Baluchistan, is appointed to hold charge of the current duties of the office of the Revenue Assistant to the Revenue Commissioner, in addition to his own duties, with effect from the 25th February 1913 (forenoon) and until further orders.

By order,

DENYS BRAY,

First Assistant.

THE HON'BLE THE CHIEF COMMISSIONER OF BRITISH BALUCHISTAN.

NOTIFICATION

Quetta, the 8th March 1913

No. 1292-R.—In exercise of the powers conferred on him by Section 66 of the Excise Act (XII of 1896), the Chief Commissioner is pleased to direct that the following shall be added as paragraph 2 to his Notification No 5595-R, dated the 4th November 1912

"2. This exemption does not apply to the importation or transmission of the medicinal preparations specified in the schedule by means of the post"

By order,

DENYS BRAY,

Secretary.

OFFICE OF COMMISSIONER, NORTHERN INDIA SALT REVENUE.

NOTIFICATION

Agra, the 28th February 1913.

No. 313 -Mr Maksud Husain, Inspector, 2nd grade of the Mainpuri and Etawah Districts, Farrukhabad Circle, Upper Division, Internal Branch, is appointed to officiate as Assistant Superintendent, 2nd grade, with effect from the 10th February 1913, during the absence on leave of Mr. F. J Dickinson, Assistant Commissioner, or until further orders.

R. A. GAMBLE,

Commissioner, Northern India Salt Revenue.

INDIAN MUSEUM.

NOTICE.

ZOOLOGICAL & ANTHROPOLOGICAL SECTION.

Calcutta, the 12th March 1912.

No. 515. -Dr N Annandale, B A, D Sc, F A.S B., Superintendent, Indian Museum, has been placed on deputation with effect from the 8th March 1913

Mr. S W Kemp, B A, Senior Assistant Superintendent, Indian Museum, is appointed to officiate as Superintendent, Indian Museum, during the absence on deputation of Dr N. Annandale, until further orders

By order,

S. W. KEMP,

Offg. Superintendent.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 5th March 1913.

No. 1881-C. & I.—The following returns of wholesale and retail prices current at the head-quarters of the Province of Delhi are published for information :—

Statement showing prices current (wholesale) of food grains, etc, in the mart at the head-quarters of the Delhi Province during the fortnight ending 28th February 1913

Wholesale price per maund of $82\frac{2}{7}$ lbs. or 40 seers of 80 tolas each.

Item.	Wholesale price in Rupees			REMARKS.
	Rs.	A.	P.	
Rice, unhusked	3	0	0	
„ husked	6	11	0	
Wheat, white	3	12	0	
Barley	2	9	3	
Oats	...			
Jowar	2	3	6	
Bajra	2	12	0	
Maize	2	4	0	
Gram	2	9	3	
Arhar Dál	3	8	0	
Linseed	10	0	0	
Rapeseed (Sarshaf)	6	0	0	
Poppy seed	...			
Til (Jinjili seed)	8	0	0	
Sugar (raw), Gur	4	4	0	
Cotton, cleaned	24	0	0	
Cotton seed	2	8	0	
Ghi	55	0	0	
Flour (wheat)	4	5	0	
Tobacco leaf (dry)	8	0	0	
Turmeric (unground)	11	0	0	
Salt, Sambhar	1	12	0	
Raw hides (cow)	35	0	0	
Bran	2	4	0	
Grass (dry)	1	2	3	
Bhusa, white	1	0	0	
Jowar stalks (dry)	0	14	0	
Kerosine oil (per tin, stating the brand)	2	2	9	
Plough bullocks, per pair	150	0	0	
Sheep, per score	80	0	0	

Retail prices current of food grains, etc., at the head-quarters of the Delhi Province at the close of the half-month ending 28th February 1913.

(Seers of 80 tolas only.)

Items.	Amount per Rupee. Srs.	Chts.	REMARKS.
Wheat, white	10	4	
Barley	15	0	
Rice — Best sort	3	0	
Rice — Common sort	5	12	
Jowár (Andropogon sorghum)	17	0	
Bájra (Pennisetum typhoideum)	14	0	
Mandwa (Eleusine Coracana)	...		
Kangni (Setaria Italica)	...		
Gram (Cicer arietinum) (unhusked)	15	0	
Maize	17	0	
Arhar (Cajanus Indicus) (husked) (Dál)	11	0	
Firewood	55	0	
Salt, Sambhar — Wholesale	23	0	
Salt, Sambhar — Retail	22	0	
Gur	(a) 8	12	(a) Variation due to decrease in supply.
Cotton (unginned)	4	4	
Bejhar	15	0	

No. 1879-Home.—The following return of births and deaths at the undermentioned municipal town in the Province of Delhi for the week ending Saturday, March 1st, 1913 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Town	Population of 1901.	Births			Deaths.			Cause of death.									Infants under one year of age			Ratio of Births per 1,000 of population per annum.	Ratio of Deaths per 1,000 of population per annum.
			Males.	Females.	Total	Males.	Females	Total	Cholera	Small-pox	Plague.	Fevers.	Dysentery and Diarrhœa.	Respiratory.	Injuries.	All other causes.	Measles and Chicken-pox.	Males.	Females.	Total.		
	Delhi . . .	229,144	90	60	159	103	87	190		4		118	2	47		10	3	26	20	52	42	49

The 10th March 1913.

No. 1963-Home.—The services of Mr H. W. Waite, Assistant Superintendent of Police, Delhi, are replaced at the disposal of the Government of India with effect from the date on which he may relinquish charge of his duties at Delhi

No. 2014-Home.—Mr G F deMontmorency, I.C S., Personal Assistant to the Chief Commissioner of Delhi, is granted 3 months' privilege leave of absence with effect from the 4th April 1913 or the subsequent date on which he may avail himself of it.

The 12th March 1913.

No. 2085-Home.—The following return of deaths registered in the Province of Delhi during the half month ending 28th February 1913, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
Name of Towns and Rural Circles in the District	Deaths registered in previous half month	Total in present half month	DEATHS REGISTERED IN THE HALF MONTH										INFANTS UNDER ONE YEAR OF AGE			REMARKS
			Cholera	Small-pox	Plague	Fevers	Dysentery and Diarrhœa.	Respiratory	Snake-bite.	Hydrophobia.	All other causes	Measles and chicken pox	Males	Females	Total	
P. S. Alipur .	41	10	.	1	1	25	...	19	...	..	3	2	6	9	15	
Nangloi . .	35	12		..	14	18	.	10		.			3	4	7	
Najafgarh . .	59	71	.	1		52	1	16		.	4	..	11	6	17	
Subzimundi . .	5	8		..	.	8	..	..	...		...	.	...	...		
Pahargunj . .	17	13	.	1		9	..	3		...		..	2	2	4	
Mehrauli . .	36	24	.	.	..	11	...	12	...	...	1	1	5	4	9	
Total of the District .	193	210	.	3	15	123	1	60	..	..	8	3	27	25	52	

The 13th March 1913.

No. 2120-Home.—The following return of births and deaths at the undermentioned town in the Province of Delhi for the week ending Saturday, 8th March 1913, is published for information.

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
			Births.			Deaths			Cause of Death									Infants under one year of age.				
No.	Name of Municipal Town.	Population of 1901.	Males.	Females.	Total	Males	Females	Total.	Cholera.	Small-pox.	Plague	Fevers.	Dysentery and Diarrhoea	Respiratory	Injuries.	All other causes.	Measles and chicken-pox	Males	Females	Total	Ratio of Births per 1,000 of population per annum	Ratio of Deaths per 1,000 of population per annum
	Delhi . .	2,20,144	80	81	170	84	90	174		7		111	2	43		11	2	37	28	65	45	40

By order,

G. F. DEMONTMORENCY,
Personal Assistant to the Chief Commissioner.

TREASURE TROVE.

NOTICE

In accordance with the provisions of section 5 of Act VI of 1878, notice is hereby given to all whom it may concern that on or about the 13th July 1912 treasure as described in the margin was found in the town of Chiplun Vada Muradpur, Taluka Chiplun, District Ratnagiri, and all persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Mamlatdar of Chiplun on the 31st July 1913 at Chiplun where the Mamlatdar will proceed to hold an enquiry in accordance with the provisions of the Act.

Description	No.	Estimated value Rs	A	P
Large copper pots (हांडे) . . .	2	3	7	0
Copper pots (घागरी) . . .	2	4	1	0
Copper pot (तपेलें) .	1	1	6	6
Ditto (चंबू)	1	0	12	6
Copper cup	1	0	2	6
Copper plate	1	0	1	3
Small copper box	1	0	0	6
Pieces of copper	3	0	1	9
Total		10	1	0

G. S. HARDY,
Acting Collector of Ratnagiri.

TREASURE TROVE.

NOTICE.

Notice is hereby given, under section 5 of the Indian Treasure Trove Act, VI of 1878, that treasure consisting of the undermentioned gold coins, etc., to the value of ₹133-12-0 was found in a metal vessel in December last in patta land S. No 140, dry, of Tiruchittambalam village, Tenkasi taluk, belonging to one Sivaramakrishna Aiyar of Sundarapandiapuram village :

Serial number.	Description of articles.	Number of coins, etc	Estimated value. Rs. a	Month on which found	Persons by whom found
1	Old gold coins	15	118 1	December 1912	Vairavan, Pattan, Sorimuthan, Pichan, Kasamadan, Kottaimadan, Madan, Sankaralingam, Puthian, Madan, Sudalaimadan, Karuppan and Mukkan.
2	A baser gold molten mass . .	1	14 0		
3	Small pieces of gold . .	3	1 8		
4	A circular flattened metal vessel	1			
	Total		133 12		

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent duly authorized before the Collector of Tinnevelly at his office at Kokkirakulam on the 7th July 1913 in view to the claim being enquired into and determined according to law

J C MOLONY,
Collector

Tinnevelly Collector's office,
17th February 1913

EASTERN BENGAL STATE RAILWAY.

NOTIFICATIONS.

Calcutta, the 4th March 1913

No 8 —Mr T W Stewart, Executive Engineer, is granted under Articles 233, 260 and 338 of the Civil Service Regulations, combined leave for 11 (eleven) months and 3 (three days, *viz*., privilege leave for 2 months and 12 days and furlough for the remaining period with effect from the 11th April 1913 or such subsequent date as he may be permitted to avail himself of it

The 5th March 1913.

No. 9. Mr K M Kukhope, District Locomotive Superintendent, is granted, under articles 233, 260 and 308 *(b)* of the Civil Service Regulations, combined leave for one year, *viz*.: - privilege leave for 3 months and furlough for the remaining period with effect from 9th April 1913 or from such subsequent date as he may be permitted to avail himself of it.

C A R BROWNE, Colonel,
Agent.

NORTH WESTERN RAILWAY.

NOTIFICATIONS.

Lahore, the 11th March 1913

No 12 —Mr W A C Sisson, Executive Engineer, is granted, under Articles 233, 246, 260 and 318, Civil Service Regulations, combined leave for 8 months, *viz* privilege leave due and furlough for the remaining period, with effect from 9th April 1913 or any subsequent date

The 12th March 1913.

No. 13.—Captain C J Clarke, R E, Executive Engineer, is granted under Articles 233, 246, 260 and 308, Civil Service Regulations, combined leave for 18 months, *viz*, privilege leave for 3 months and furlough for the remaining period with effect from the 15th April 1913 or any subsequent date.

W. D. WAGHORN, Major, R.E.,
Officiating Agent, North Western Railway.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the 2nd Battalion, Royal Welsh Fusiliers, dated at Quetta, this 7th day of March 1913.

Number, Rank, and Name—9857, Private, James Allen.
Age—23 years 9 months.
Height—5 feet 5 inches.
Colour of—Complexion, fresh; hair, grey; eyes, brown
Trade—Tube worker.
Date of enlistment—25th March 1908.
Place of enlistment—Birmingham.
Parish and County in which born—Bilston, Staffordshire.
Date of desertion or absence—4th March 1913.
Place of desertion or absence—Karachi, India.
Marks—Numerous small pitted scars on back of neck.
On furlough.
Under 5 years' service.

H DELMÉ-RADCLIFFE, Lieut.-Col.,
Commanding 2nd Battalion, Royal Welsh Fusiliers.

POSTS AND TELEGRAPHS.

NOTIFICATION.

Calcutta, the 10th March 1913.

No 602-Ap—The following appointments are made with effect from the 13th February 1913, *vice* Mr. D H Braidwood, Superintendent of post offices, 5th grade, who resigned his appointment from the afternoon of the 12th February 1913.—

Mr N T Bray to be appointed substantively as Superintendent of post offices, 5th grade;

Mr S R. Kothawala, Probationary Superintendent of post offices, Bombay, to be provisionally appointed Superintendent of post offices, 5th grade

W. MAXWELL,
Offg. Director-General of Posts and Telegraphs.

INDIAN TELEGRAPH DEPARTMENT.

NOTIFICATION.

Camp Delhi, the 10th March 1913

No. 486-C. G.—Mr M N. Crawford, Assistant Superintendent, is granted combined leave for 18 months, *i e.*, privilege leave for 1 month and 24 days, combined with study leave for 6 months, and furlough for 10 months and 7 days with effect from the 27th February 1913.

W. MAXWELL,
Offg. Director-General of Posts and Telegraphs.

COMPTROLLER GENERAL'S OFFICE.

The following is a statement of the cash balances at the Home Treasury of the Government of India on 31st January 1913 and of the form in which they were held:—

	General Balance.	Gold Standard Reserve.
	£	£
Cash at the Bank of England	631,908	..
Short loans to approved borrowers on security	7,342,943	1,007,057
	7,974,851	1,007,057
Total Home Treasury balances as shown in the accounts	£ 8,981,908	

M. F. GAUNTLETT,
Comptroller General.

The 14th March 1913.

STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD FROM 1st TO 7th MARCH 1913.

(In Lakhs of Standard Tolas.)

Name of Mints	Coinage of British India Government Coins.														Coinage of British Dollars.			Subsidiary Coinage for the Straits Settlements Government.		
	Receipts.				Coinage.			Balance of Bullion and Coin												
	Purchased Silver	Withdrawn and uncurrent coins from Treasuries etc.	Native State coins.	Total.	New rupees and small silver coins delivered to Treasuries or Currency Department	New rupees made over to Native States	Total	New coin ready for delivery	Gold Standard Reserve	Currency Bullion	Other Government Bullion	Withdrawn and uncurrent coins	Total	Receipt of Bullion for Dollar Coinage	Dollar coined and paid over.	Closing balance of Bullion	Receipt of Bullion for subsidiary coinage.	Subsidiary coin coined and paid over.	Closing balance.
Calcutta	35	11	...	46	47	...	47	7	297	14*	82	33	433	...	...	...	...	...	...
Bombay	12	...	...	12	22	...	22	1	570§	15†	50	1	637	...	...	...	...	...	...

* Exclusive of 7 of purchased silver brought on the Mint premises but not yet received.
† Exclusive of 12 of purchased silver brought on the Mint premises but not yet received
§ Includes 120 in gold.

HIS MAJESTY'S MINT;
Calcutta, the 11th March 1913.

G. H. WILLIS, Captain, R.E.,
Offg. Master of the Mint.

GOVERNMENT PUBLICATIONS FOR SALE.

BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA, 8, HASTINGS STREET, CALCUTTA.

A General Catalogue of all Government Publications may be obtained gratis from the Government Central Press, Calcutta.

All books published by the Superintendent of Government Printing, India, can be purchased either directly or through the following or any other booksellers.

AGENTS IN EUROPE.

Messrs. Constable & Co., 10, Orange Street, Leicester Square, W.C.
Messrs. Kegan Paul, Trench, Trubner & Co., 68-74, Carter Lane, E.C.
Mr. Bernard Quaritch, 11, Grafton Street, New Bond Street, W.
Messrs. P. S. King & Son, 2 and 4, Great Smith Street, Westminster.
Messrs. H. S. King & Co., 65, Cornhill, and 9, Pall Mall, London.
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Messrs. W. Thacker & Co., 2, Creed Lane, London, E.C.
Mr. Otto Harrassowitz } Leipzig.
Mr. Karl Hiersemann }
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Mr. Martinus Nijhoff, The Hague, Holland.
Mr. B. H. Blackwell, 50 and 51, Broad Street, Oxford.
Messrs. Deighton Bell & Co., Cambridge.
Messrs. Luzac & Co., 46, Great Russell Street, London, W.C.
Messrs. Oliver and Boyd, Tweeddale Court, Edinburgh.
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AGENTS IN INDIA.

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Messrs. S. K. Lahiri & Co., Calcutta.
Messrs. B. Banerjee & Co., Calcutta.
The Calcutta School Book and Useful Literature Society, 1, Wellington Square, Calcutta.
Messrs. Butterworth & Co. (India), Limited, Calcutta.
The Weldon Library, 18-5, Chowringhee Road, Calcutta.
Messrs. Higginbotham & Co., Madras.
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Superintendent, American Baptist Mission Press, Rangoon.
Rai Sahib M. Gulab Singh & Sons, Mufid-I-Am Press, Lahore and Calcutta.
Mr. N. B. Mathur, Superintendent, Nazir Kanun Hind Press, Allahabad.
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Babu S. C. Talukdar, Proprietor, Students and Company, Cooch Behar.
Manager, Educational Book Depôts, Nagpur and Jubbulpore.*
Manager of the Imperial Book Depôt, 63, Chandney Chauk Street, Delhi.*
Manager, *East Coast News*, Vizagapatam.*
Manager, "The Agra Medical Hall and Co-operative Association, Limited" (Successors to A. John & Co., Agra).*
Mr. T. K. Seetharam Aiyar, Kumbakonam.*
Superintendent, Basel Mission Book and Tract Depository, Mangalore.*
Messrs. P. Varadachary & Co., Madras.*
Mr. H. Liddell, Printer, etc., 7, South Road, Allahabad.*
Messrs. D. C. Anand & Sons, Peshawar.*

* Agents for sale of the Legislative Department publications.

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Application for Government publications which are no longer in print should be made to the Agent to the particular Government under whose orders they were originally issued.

[The amounts within parentheses are for packing and postage.]

LIST OF NEW BOOKS PUBLISHED DURING THE CURRENT QUARTER.

LEGISLATIVE DEPARTMENT

A Digest of Indian Law cases containing High Court Reports and Privy Council Reports of appeals from India, 1911, with an Index of cases by B. D. Bose for 1911. Royal 8vo Cloth. Rs 3 or 4s 6d (5a)

HOME DEPARTMENT

The Quarterly Civil List of the Home, Education and Legislative Departments, Government of India, No. 22, corrected to 1st October 1912. Royal 8vo Board. 11a. or 1s. (3a)

DEPARTMENT OF EDUCATION.

Scientific Memoirs by Officers of the Medical and Sanitary Departments of the Government of India :—

The Physiological Action of Certain Drugs in Tablet Form by Major H. M. Mackenzie, I.M.S., New Series, No. 52-A. Super Royal 8vo. Board. Rs. 3 8a. or 5s. 3d. (6a.)

The Development of Parasite of Indian Kala-Azar by Captain W. S. Patton, M.B., I.M.S., New Series, No. 53. Super Royal 8vo Board 12a or 1s 2d (4a)

Studies on the Mouth Parts and Sucking Apparatus in the Blood Sucking Diptera No. 1. Philæmatomyia insignis Auston by Captain F. W. Cragg, M.D., I.M.S., New Series, No. 54. Super Royal 8vo Board 13a or 1s 3d (3a)

The Structure of Hæmatopota Pluvialis (Meigen) by Captain F. W. Cragg, M.D., I.M.S., New Series, No. 55. Super Royal 8vo Board Re. 1 2a or 1s 9d (1a)

Malaria in the Andamans by Major S. R. Christophers, M.B., I.M.S., New Series, No. 56. Super Royal 8vo Board 11a or 1s 1d (1a)

Sleeping Sickness. A summary of the work done by the Sleeping Sickness Commission, 1908-1910, by Captain F. P. Mackie, I.M.S. Royal 8vo Paper cover Re 1 or 1s 6d (2a)

Report on the Enquiry to bring Technical Institutions into closer touch and more practical relations with the Employers of Labour in India by Lieutenant-Colonel E. H. deV. Atkinson, R.E., and Tom S. Dawson, Esq. Foolscap Board 10a or 1s. (4a)

Studies on the Flagellates of the Genera Herpetomonas, Crithidia and Rhynchoidomonas, No. 1. The Morphology and Life history of Herpetomonas Culicis, Navy, MacNeal and Torrey by Captain W. S. Patton, M.B., I.M.S., New Series No. 57. Super Royal 8vo. Board 12a or 1s 2d

Studies on the Mouth Parts and Sucking Apparatus of the Blood Sucking Diptera No. 2. Some observations on the Morphology and Mechanism of the Parts in the Orthorrapha by Captain F. W. Cragg, M.B., I.M.S. New Series, No. 58. Super Royal 8vo. Board 10a or 1s (4a)

Studies on the Mouth Parts and Sucking Apparatus of the Blood Sucking Diptera No. 3, Lyperosia Minuta Bezzi by Captain F. W. Cragg, M.B., I.M.S. New Series, No. 59. Super Royal 8vo Board Re. 1 4a or 1s 11d (4a)

Census of India, 1911, Volume XXII, Rajputana and Ajmer-Morwara, Part II, Tables. Foolscap Board Rs 3 8a or 5s 3d (6a)

FINANCE DEPARTMENT.

Classified List of Officers of the Indian Finance Department, 25th November 1912. Royal 8vo Paper cover 4a or 5d (2a)

Statistics compiled from the Finance and Revenue Accounts of the Government of India, Receipts and Disbursements of Home and Indian Accounts from 1st April 1903 to 31st March 1911. Foolscap Board Rs 2 or 3s (8a)

Classified List of Officers of the Indian Finance Department, 25th January 1913. Royal 8vo Paper cover 4a or 5d (2a)

COMPTROLLER GENERAL

Civil Estimates, 1912-13. Foolscap Board (In two Volumes) Rs 3 or 4s. 6d (13a) per volume

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History of Services of Gazetted and other officers serving under the Government of Bengal, corrected to 1st July 1912. Part I. Royal 8vo Board Rs 2 or 3s (7a)

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History of Services of Gazetted and other officers serving under the Government of Bihar and Orissa, corrected to 1st July 1912. Part I. Royal 8vo Board Re 1 8a or 2s (5a)

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Statistics of Cotton Spinning and Weaving in the Indian Mills in September and October 1912. Royal 8vo Stitched 2a or 2d each (2a)

Seaborne Trade and Navigation Accounts of British India for the months of October and November 1912, Nos. 7 and 8. Royal 8vo Stitched 8a or 9d (2a) each

Statistics of British India for 1910 11 and preceding years. Part IV (*a*), **Finance and Revenue, including statistics relating to Coinage, Paper Currency, Public Debt, etc.** Foolscap Board Re 1 or 1s 6d (4a)

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Seaborne Trade and Navigation Accounts of British India for the month of December 1912, No. 9. Royal 8vo Stitched. 8a or 9d (2a)

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Statistics of Cotton Spinning and Weaving in the Indian Mills in November 1912, and in the eight months, April to November 1912, compared with the corresponding period of 1910 and 1911. No. 8 of 1912-13.

Agricultural Statistics of India for the years 1906-07 to 1910-11. Vol. II, Native States, 27th issue, 1913. Foolscap Board Re 1 or 1s 6d (4a)

Statistics of Cotton Spinning and Weaving in the Indian Mills in December 1912, and in the 9 months, April to December 1912, compared with the corresponding period of 1910 and 1911. No. 9 of 1912-13. Royal 8vo Stitched 2a or 2d (1a)

Accounts of the External Land Trade of British India for the 8 months, April to November 1912. No. 8 of 1912-13. Royal 8vo Stitched 8a or 9d (2a)

Seaborne Trade and Navigation Accounts of British India for the month of January 1913. No. 10 of 1912-13. Royal 8vo Stitched 8a or 9d (2a)

DEPARTMENT OF REVENUE AND AGRICULTURE.

Catalogue of the Photographic Collection at the Forest Research Institute, Dehra Dun, India (up to date 1st November 1911). Royal 8vo Board Re 1 4a or 1s 11d (4a)

Classified List of Forest Officers of the Imperial and Provincial Services in India and Burma on 1st July 1912. Royal 8vo Board Re 1 or 1s 6d (4a)

The Indian Forest Records, Vol. IV, Part I, Note on the Distillation and Composition of Turpentine Oil from the Chir Resin and the Clarification of Indian Resin by Puran Singh, F.C.S. Royal 8vo Paper cover 9a or 10d (2a)

Proceedings of the Sixth Conference of Registrars of Co-operative Credit Societies with Appendix, October 1912. Foolscap Paper cover 10a or 1s (3a)

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The Indian Forest Records, Vol. IV, Part V. Note on the utilization of Bamboo for the manufacture of Paper pulp by R. S. Pearson, I.F.S., F.L.S. Royal 8vo Board Rs 2 6a or 3s 7d

Annual Report of the Board of Scientific Advice for India for the year 1911-12. Royal 8vo Paper cover Re 1 or 1s 6d (4a)

Progress Report of Forest Administration in Baluchistan for 1911-12. Foolscap Paper cover Re 1 8a or 2s 3d (2a)

(Forest Branch).

Statistics relating to Forest Administration in British India, 1910-11. Foolscap Paper cover 11a or 1s 4d (2a)

Progress Report of the Imperial Forest College, Dehra Dun, for the year 1911-12. Foolscap Paper cover 8a or 9d (2a)

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The Indian Forest Code General Regulations with Forms and Appendices. Seventh Edition, corrected to the 31st March 1913. Royal 8vo Cloth 12a or 1s 2d (1a)

FOREIGN DEPARTMENT.

Report on the Administration of Ajmer-Merwara for 1911-12. Foolscap. Board. Rs 2 or 3s (4a)

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Report on Sanitation, Dispensaries, and Jails in Rajputana for 1911, and on Vaccination for the year 1911-12. Foolscap Board Rs 2 8a or 3s 9d (a)

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Manual of Physical Training for the Indian Army, 1911, in Hindi Royal 16mo Paper cover 3a or 3d (1a)

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Report and Proceedings of the Coal Traffic Conference. Foolscap Board. Re. 1 10a. or 2s. 6d (4a)

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Annual Report of the Archæological Survey of India, Frontier Circle, for 1911-12. Foolscap Board Re 1 6a or 1s 10d. (2a)

Report on the Administration of the Civil and Military Station of Bangalore for the year 1911-12. Foolscap Limp. 8a or 9d (2a)

LIST OF BOOKS PUBLISHED FROM JULY TO DECEMBER 1912.

LEGISLATIVE DEPARTMENT

Act I of 1912, Indian Stamp Amendment. [illegible]

Act II of 1912, Co-operative Credit Societies [illegible]

Act III of 1912, Indian Post Office Amendment. [illegible]

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. [illegible]

Act I of 1871, Cattle Trespass as modified to 1st May 1910. [illegible]

Act IV of 1912 (Lunacy) [illegible]

Act V of 1912, Provident Societies, [illegible]

Act I of 1870, Cattle Trespass as modified to 1st May 1910. [illegible]

Act XV of 1872, Indian Christian Marriages as modified to 1st December 1904. [illegible]

A Digest of Indian Law Cases, Vol. III (J to M), Edition 1912. [illegible]

List No. I of 1912 dated 30th June 1912, of Addenda et Corrigenda to List of General Rules and Orders. [illegible]

A Digest of Indian Law Cases, Vol IV (N to R), Edition 1912. [illegible]

Act 6 of 1912, [illegible]

Act 8 of 1912 [illegible]

Act 13 of 1912, [illegible]

HOME DEPARTMENT

The Quarterly Civil List of the Home, Education and [illegible] of India, No. 21 corrected to 1st July 1912. [illegible]

Quarterly [illegible] in the Departments of the Government of India, July to September 1912 [illegible]

Quarterly [illegible] of the Government of India, October to December 1912 [illegible]

DEPARTMENT OF EDUCATION

General Instructions for [illegible] and [illegible] in [illegible] Traffic. [illegible]

Selections from the Records of the Government of India, Department of [illegible] CCCCLXXIV—Papers [illegible] February 1911. [illegible]

The Conference of Orientalists, including Museums and Archaeology [illegible] held at Simla, July 1911. [illegible]

Paludism being the Transactions of the Committee for the study of Malaria in India, No. 4, March 1912 [illegible]

Scientific Memoirs by officers of the Medical and Sanitary Departments of the Government of India—

A Streptothrix isolated from the Spleen of a Leper by Major W. G. Liston, [illegible], I.M.S., and Captain T. S. B. Williams, I.M.S., New Series, No. 51. [illegible]

Dysentery in Hazaribagh Central Jail, January 1910—March 1911, being [illegible] part of an enquiry carried out by Captain [illegible] T. Wells, M.A., M.B., I.M.S. New Series, No. 52. [illegible]

The Development of the Parasite of Indian Kala-Azar by Captain W. S. Patton, [illegible] I.M.S., New Series, No. 53. [illegible]

Paludism, being the Transactions of the Committee for the study of Malaria in India No. 5 September 1912. [illegible]

FOREIGN DEPARTMENT

The Official History of the Delhi Durbar, 1902-03 Special Edition *de luxe*. **Original price Rs 157** reduced to Rs 51-8-0 (including packing and postage). **Ordinary Edition, original price** Rs [illegible] reduced to Rs 10-12 (including packing and postage)

Report on the working of the Dispensaries, Jail Hospitals, on Vaccination and on the Registration of Vital Statistics in the Central India Agency for 1911. Foolscap Board Re 1 or 1s 6d (1s.)

The Quarterly List of the Foreign Department No. 23, Corrected up to the 1st July 1912. [illegible]

The Quarterly List of the Foreign Department No. 24, Corrected up to the 1st October 1912. [illegible]

FINANCE DEPARTMENT

Classified List of Officers of the Indian Finance Department, 25th May, June and 1 July 1912. [illegible]

COMMERCIAL INTELLIGENCE DEPARTMENT

Statistics of British India (with statistics, where available, relating to certain Native States) for 1910-11 and preceding years. Part V Administrative and Judicial including [illegible] Civil and Criminal Justice, Registration, Police, Jails, etc. Fifth issue. [illegible]

Sea-borne Trade and Navigation Accounts for British India for the months of May, June and July 1912. Nos. 2, 3 and 4 of 1912-13. [illegible]

Review of the Trade of India in 1911-12. [illegible]

Statistics of British India [illegible] 1910-11 and preceding years [illegible] [illegible]

Statistics of Cotton Spinning and Weaving in the Indian Mills [illegible] [illegible]

Statistics of British India with [illegible] 1910-11 and [illegible] Mines etc. [illegible]

Accounts of [illegible] British India for [illegible] May, June, July, [illegible] [illegible]

Note on the [illegible] in India in the year 1911, [illegible]

Note on the Production and Consumption of Coal in India up to the year 1911. [illegible]

Statistics of Cotton Spinning and Weaving in the Indian Mills in July 1912. [illegible]

Variations in Indian Price Level [illegible] 1861 to 1911 [illegible] [illegible]

Statistics of British India for 1910-11 and preceding years Part V, [illegible] and Public Health [illegible]

Area and [illegible] certain [illegible] in India, 1911-12 [illegible]

Sea-borne Trade and Navigation Accounts, for British India for the month of September 1912. No. 6 [illegible]

Statistics of Cotton Spinning and Weaving in the Indian Mills in August 1912 [illegible]

ARMY DEPARTMENT

The Quarterly Indian Army List for July 1, 1912. [illegible]

Army Tables of [illegible] Units, 1912 Royal 8vo Board. [illegible]

Appendices to India Army Budget Estimate for the [illegible] 1912-13 March 25th, 1912. Foolscap Limp. [illegible]

Sword Instruction, Mountain Artillery, 1912. Royal [illegible]

Appendices to the India Army Budget Estimate for 1912-13. Foolscap Limp. [illegible]

RAILWAY BOARD

History of Services of the Officers of the Engineer and State Railway Revenue Establishment Corrected to 1st July 1912. Royal 8vo Board Rs 2 or [illegible]

Classified List of State Railway Establishment and Distribution Return of Establishment of all Railways corrected up to 30th June 1912 Royal 8vo Paper cover [illegible]

[illegible]

OTHER LOCAL GOVERNMENTS AND ADMINISTRATIONS

Administration Report of the Jails of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 10d. or 1s. (2d.)

Annual Return of Dispensaries in the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 5d. or 4d. (2d.)

Note on the Stamp returns of the North-West Frontier Province for 1911-12. Foolscap. Paper cover. 5d. or 5d. (2d.)

Revenue Report of the Canals in the North-West Frontier Province for the Triennial Period 1908-09 to 1910-11. Foolscap. [illegible] 12d. or 1s. (2d.)

Report on the Sanitary Administration of the North-West Frontier Province for the year 1911. Foolscap. Paper cover. 5d. or 5d. (2d.)

Report on Vaccination in the North-West Frontier Province for 1911-12. Foolscap. Board. 8d., 6p. or eight and half pence (2d.)

Report on the External Land Trade of the North-West Frontier Province for the year 1911-12. Foolscap. Paper cover. R. 2-14 or 4s. 10d. (1d.)

Brief Note on Income Tax Operations in the North-West Frontier for the year 1911-12. Foolscap. Paper cover. 7d. or 7d. (1d.)

Report on the Civil Veterinary Department, North-West Frontier Province, for the year 1911-12. Foolscap. Paper cover. Rs. 1-12 or 1s. (2d.)

Records of Fort St. George: Diary and Consultation Book of 1680-1681 (30th January 1680—10th January 1681). Foolscap. Board. R. 1 or 1s. 6d. (4d.)

Annual Administration Report of the Public Works Department, North-West Frontier Province, for 1911-12. R. 1 (2d.)

Annual Report of the Post Offices of India for the year 1911-12. Re. 1 (1d.)

LIST OF NEW BOOKS FOR SALE AT THOMASON COLLEGE, ROORKEE, WHICH WERE NOT ADVERTISED BEFORE.

Roorkee Treatise and Civil Engineering—

Section IX, Railways, 5th Edition. Revised by F. G. Royal Dawson, 1908. Rs. 4-4.

Section V, Manual of Estimating, 7th Edition, 1908. (Reprint.) Rs. 3-12.

Thomason College Calendar for 1908. Rs. 5-2.

Examination question papers of the Thomason College Civil Engineer Class and Upper Subordinate Class Entrance Examination and the 4th grade P. W. Accounts Examination from 1905-1909 published by the Nawul Kishore Press, Lucknow. Rs. 1-1.

LIST OF NEW BOOKS AND PERIODICALS FOR SALE AT THE LIBRARY OF THE ASIATIC SOCIETY OF BENGAL, 1, PARK STREET, CALCUTTA.

SOCIETY'S PUBLICATIONS

Journal and Proceedings, Vol. VI. Nos. 11-12 (Index Glossary) at Rs. 2

Journal and Proceedings, Vol. VII. Nos. 1-8 at Rs. 2

Memoirs, Vol. III, No. 1. Ratnamala by Sadhyakara Nath. Edited by Mahamahopadhyaya Haraprasad Shastri at Rs. 2

Memoirs, Vol. III, No. 2. An alchemical compilation of the thirteenth century A.D. by Mr. H. E. Stapleton B.A., at Re. 1

Memoirs, Vol. III, No. 3. The Journal of Major James Rennell by Mr. T. H. D. LaTouche at Rs. [illegible]

Memoirs, Vol. III, No. 4. Lisu (Yawyin) tribes of the Burma China Frontier by Messrs. A. Rose and Coggan Brown at Rs. 3

Memoirs, Vol. IV, No. 1. Sanskrit Tibetan Vocabulary by Alexander Csoma de Koros. Edited by Dr. E. Denison Ross and Satis Chandra Vidyabhusana at Rs. 5

BIBLIOTHECA INDICA

Memoirs of Tahmasp. By Lieutenant-Colonel D. C. Phillott at Re.

Kiranavali. Fasc. 1-2 by M. M. Shib Nath Sarvabhauma at As. 10 each

Tattvacintamani Didhiti Vivriti, Vol. 1. Fasc. 2-5, by Kamakhya Nath Tarkabagis at As. 10 each

Tattvacintamani Didhiti Vivriti, Vol. 2. Fasc. 1, by M. M. Jadunath Sarvabhauma at As. 10 each

Tattvacintamani Didhiti Prokasa. Fasc. 3, 4, by Guru Charan Tarkadarsanatirtha at As. 10 each

Nyaya Vartika Tatparya Parisudhi. Fasc. 1-2, by Vindeshvari Deobe and Lakhsan Shastri at As. 10 each

Mugdhabodha Vayakarane. Fasc. 1-3, by Pandit Ajit Nath Nyayaratna and Siva Narain Siromani at As. 10 each

Anumana Didhiti Prasarini. Fasc. 1-2, by Pandit Prasanna Kumar Tarkanidhi at As. 10 each

Avadhana Kalpalata, Vol. I. Fasc. 9. Vol. Fasc. 9-10 by Sarat Chandra Ray Bahadur at Re. 1 each.

Vidhana Parijat, Vol. 2. Fasc. 5, by Pandit Tarapprasanna Vidyaratna at Rs. 1-4.

Faras Nama of Zabardast Khan by Lieutenant-Colonel D. C. Phillott at Re. 1

Faras Nama of Hakimi Khan by Lieutenant-Colonel D. C. Phillott at Re. 1

Tirthacintamoni. Fasc. 2, 3, by Kamal Krishna Smrititirtha at As. 10 each.

Surya siddhanta. Fasc. 2, by M. M. Sudhak Dvivedi at Rs. 1-4a.

Amarkosh by M. M. Satis Chandra Vidyabhusana at Rs. 2

Tantravartika. Fasc. 10 by M. M. Ganga Nath Jha

Nirukta, Vol. I, by Pandit Hitabrata Samakhanta, at Rs. 1-4a.

Hidiqatu L. Hiqiqat by Major J. Stephenson, at Rs. 3-8a.

Marhamu L. Ilali L. Mudilu, Fasc 2, by Dr E D Ross, at Re. 1.
Akbar Nama, Vol. 3. Fasc 1, by H Beveridge, at Rs 1 4a
Maasir-i-Rahimi, Fasc 2, by Maulabi M Hidayet Husain, at Rs. 2.

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT DURING THE CURRENT QUARTER.

Monthly Weather Review for August 1912. (Illustrated by 7 plates) Quarto Paper cover Re 1
Monthly Weather Review, September 1912. (Illustrated by 7 plates) Quarto Paper cover Re 1
Annual Summary of the Monthly Weather Review, 1911. (Illustrated by 6 plates) Quarto Paper cover Rs 3
Monthly Weather Review, October 1912. (Illustrated by 7 plates) Quarto Paper cover Re 1

LIST OF PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT FROM 1ST JULY TO 31ST DECEMBER 1912.

Monthly Weather Review, March to July 1912. (Illustrated by 7 plates) Quarto Paper cover Re 1, per month

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. III. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto. Paper cover Re 1

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. IV. By J. H. Field, M.A., and S. M. Jacob, I.C.S. (Illustrated by one plate) Quarto Paper cover 8a

Memoirs of the Indian Meteorological Department, Vol. XXI, Pt. V. By Gilbert T. Walker, Esq., C.S.I., M.A., Sc.D., F.R.S. Quarto Paper cover 8a

LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA DURING THE WEEK ENDING 18TH JANUARY 1913.

Records of the Geological Survey of India, Volume XLII, Part 4. By Director, Geological Survey of India. Re 1

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 15, 1913.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

Lost.

The Government Promissory Note No 127354 of the 3½ per cent loan of 1865 for Rs 100 originally standing in the name of the Bank of Bengal, and last endorsed to Khiroda Sundari Sen, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the above mentioned security

Name of the Advertiser—KHIRODA SUNDARI SEN,
Residence—No 3, Kumartuly Street, Calcutta.

Lost.

The Government Promissory Note No 026733 of the 3½ per cent loan of 1900-01 for Rupees five hundred originally standing in the name of the Bank of Bengal and last endorsed to Shusila Bala Debi, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the abovementioned security

Name of the Advertiser—SYAMRATAN CHATTERJEE.
Residence—No 11, Chaulpatty Road, Bhowanipur.

Lost.

The undermentioned Interest Warrant issued in my name No 237890, dated 7th November 1912 of the 3½ per cent Loans of 1865 for Rs 489-2-10 only The payment of the Warrant has been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicate of the Warrant is about to be made to that Office

Name of Proprietor—ANNAPURNA KUWAR,
(Attorney Jai Krishna Prasad.)
Address—C/o Babu Jai Krishna Prasad, Naib Tahsildar, Bansgaon,
Gorakhpur.

Estate Revd. A. H. Prichard deceased.

PURSUANT TO SECTION 42, ACT 28 OF 1866.

Notice is hereby given that all persons having claims against the late Revd. Albert Hermann Prichard who died at 52, Endwell Road, Brockley, Kent, on 19th May 1912, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Accountant, Messrs Grindlay & Co, Calcutta, are required to send in the same on or before 1st April next to the said Messrs. Grindlay & Co, Calcutta, after which date the said Administrator will proceed to administer the assets having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized, and all persons indebted to or holding any securities or property belonging to the said Estate are also hereby requested to pay without delay the amount owing by them, or deliver the said securities or property to the said Administrator whose receipt alone is valid for the same.

J. E VALLANCE,
Administrator to Estate,
Revd. A. H. Prichard deceased.

Lost.

The Government Promissory Note No B 036998 of the 3½ per cent loan of 1865 for Rs 500 (Rupees five hundred only) originally standing in the name of the National Bank of India, Ltd., and last endorsed to H S Phadnis, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the above-mentioned security.

Name of the Advertiser—H S PHADNIS.

1st March 1913. Residence—Now at Bángalore.

Lost.

The Government Promissory Note No 046468 of the 3 per cent. loan of 1896-97 for Rs 500 (five hundred only) originally standing in the name of the Bank of Bengal and last endorsed to Ram Sewari Kuer, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor The public are cautioned against purchasing or otherwise dealing with the above mentioned security

Name of the advertiser—RAM SEWARI KUER,
Wife of
JOGBANDON PRASAD,
Mirachak fie'ds, Arrah, District Shahabad

THE HINDU FAMILY ANNUITY FUND OFFICE.

[Copy of Resolution 8 passed at the adjourned annual General Meeting of the subscribers to the Hindu Family Annuity Fund, held on Saturday, the 22nd February 1913.]

"That the Directors be authorised to draw in the manner laid down in Rule 73, Rs 67,401 (Sixty-seven thousand four hundred and one only), from the Deposit Account with the Government of India to meet the expenditure provided in the Budget Estimate for 1913-14"—Carried unanimously.

U. L BANERJEE,
Secretary.

K L. DUTTA,
Chairman.

IN THE COURT OF MUNSIF AT MIRZAPUR, DISTRICT MIRZAPUR

SUMMONS FOR DISPOSAL OF SUIT.

SUIT No 156 OF 1913.

Gopi Lal, son of Mohan Lal Agarwala, of Mirzapur City . . . . *Plaintiff,*

versus

Babu Girendra Chundra Bose . . . . *Defendant*

To Babu Girendra Chundra Bose at present dwelling near Moti Sal, Calcutta

Whereas the above Plaintiff has instituted a suit against you for Rs 60 and costs, etc, you are hereby summoned to appear in this Court in person or by a pleader duly instructed, and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions, on the 28th day of March 1913, at 10-30 o'clock in the forenoon, to answer the claim; and as the day fixed for your appearance is appointed for the final disposal of the suit, you must be prepared to produce on that day all the witnesses upon whose evidence and all the documents upon which you intend to rely in support of your defence

Take notice that, in default of your appearance on the day before mentioned, the suit will be heard and determined in your absence

Given under my hand and the seal of the Court, this 3rd day of March 1913

By order,

DEOKI NANDAN SINHA,

Munsarim

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 15, 1913.

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PART V.

Bills introduced in the Council of the Governor General of India for making Laws and Regulations, Reports of Select Committees presented to the Council, and Bills published under Rule 23.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Report of the Select Committee on the Bill further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 11th March, 1913 :—

We, the undersigned, Members of the Select Committee to which the Bill further to amend the Indian Penal Code and Code of Criminal Procedure, 1898, was referred, have considered the Bill, and have now the honour to submit this our Report, with the Bill as amended by us annexed thereto.

2. In order to avoid any possible danger of the provisions of the Bill being misused, we have added two new clauses. The first of these provides for cases of criminal conspiracy to commit offences referred to in section 195 of the Code of Criminal Procedure, 1898, and requires the same sanction for prosecutions for conspiracies to commit such offences as is required for prosecutions for the offences themselves.

3. The second clause provides that no Court shall take cognizance of any criminal conspiracy to commit certain offences specified in section 196 of the Code of Criminal Procedure, 1898, or to commit illegal acts which are not offences or to effect legal objects by illegal means, save upon complaint made by or under the authority of the Governor General in Council, the Local Government or some officer empowered by the Governor General in Council in that behalf.

4. It further provides that courts shall not take cognizance of criminal conspiracies to commit non-cognizable offences or cognizable offences punishable with less than two years' rigorous imprisonment without the consent in writing of the Local Government or of a District Magistrate or Chief Presidency Magistrate empowered in this behalf by the Local Government.

5 We think that these safeguards will satisfactorily ensure that the provisions of the Bill will only be used when prosecutions are necessary in the public interest.

6. We have amended the Schedule so as to make it clear that no case of criminal conspiracy is to be tried by any Magistrate other than a Presidency Magistrate or Magistrate of the 1st class.

7. We think that the Bill has not been so altered as to require re-publication, and we recommend that it be passed as now amended.

SYED ALI IMAM.
R. H. CRADDOCK.
GOPAL SARAN SINGH.
A. M. MONTEATH.
G. M. CHITNAVIS
F. C EBRAHIM
P. RAMA RAYANINGAR
*M M. MALAVIYA.
W. H VINCENT
H. WHEELER
G. H. B. KENRICK.
C. H. KESTEVEN
A. MEREDITH
J. WALKER.
D. B. BLAKEWAY.
M. S. DAS.
R SINHA

The 10th March, 1913.

*NOTE OF DISSENT.

THIS Bill has been introduced and is being dealt with as an emergent measure Its scope should, therefore, in my opinion, be limited to offences which require emergency to be provided against; but as the Bill stands it is extremely comprehensive The word "illegal" used in the definition of a criminal conspiracy is as it is defined in the Indian Penal Code, "applicable to everything which is an offence, or which is prohibited by law, or which furnishes ground for a civil action" This definition would make even a case of civil trespass indictable as a criminal conspiracy and would thus go beyond the law as it prevails in England

It is true that in England indictments for conspiracy extend to almost every possible sort of case; but in India section 121A of the Indian Penal Code has hitherto been the only one section which renders punishable a mere conspiracy to do an illegal act which does not go beyond a conspiracy. In view of the special circumstances of the present situation, I am prepared to support the Bill as amended so far as it extends the law of conspiracy to specified grave offences to which in the opinion of the Government its extension may be necessary to enable the Government effectually to prevent and punish criminal conspiracies directed against the State, or the object of which is to commit murder or dacoity or similar grave crimes; but the proposal so to extend the law of conspiracy that it should cover every criminal offence, everything which is prohibited by law and every cause which furnishes ground for a civil action, stands on a very different footing It has not been urged that such an extension is a matter of pressing necessity. The pros and cons of it call for further deliberation and more detailed examination. Such a proposal should, therefore, be dealt with in the ordinary and regular way by a Bill embodying it being circulated for opinion among the judicial and executive officers of Government and representative public men and bodies and should be considered in the light of the opinions so gathered. To carry this part of the Bill through along with an emergent piece of legislation seems to me to be open to grave objection.

MADAN MOHAN MALAVIYA.

10th March 1913.

[AS AMENDED BY THE SELECT COMMITTEE.]

A Bill further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898.

XLV of 1860. V of 1898.

WHEREAS it is expedient further to amend the Indian Penal Code and the Code of Criminal Procedure, 1898; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Criminal Law Amendment Act, 1913.

XLV of 1860.

Amendment of section 40, Indian Penal Code.

2. In section 40 of the Indian Penal Code, after the word and figures "Chapter IV", the word, figure and letter "Chapter VA" shall be inserted.

Insertion of new Chapter in the Indian Penal Code.

3. After Chapter V of the said Code, the following Chapter shall be inserted, namely:—

"CHAPTER VA.

CRIMINAL CONSPIRACY.

Definition of criminal conspiracy.

120A. When two or more persons agree to do or cause to be done—

(1) an illegal act; or

(2) an act which is not illegal by illegal means, such an agreement is designated a criminal conspiracy:

Provided that no agreement except an agreement to commit an offence shall amount to a criminal conspiracy unless some act besides the agreement is done to effect the object thereof by one or more parties to such agreement.

Explanation.—It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object.

Punishment of criminal conspiracy.

120B. (*1*) Whoever is a party to a criminal conspiracy to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards, shall, where no express provision is made in this Code, for the punishment of such a conspiracy, be punished in the same manner as if he had abetted such offence.

(*2*) Whoever is a party to a criminal conspiracy other than a criminal conspiracy to commit an offence punishable as aforesaid, shall be punished with imprisonment of either description for a term not exceeding six months, or with fine or with both."

Amendment of section 195, Code of Criminal Procedure, 1898.

4. In section 195, sub-section (3), of the Code of Criminal Procedure, 1898, before the words "the abetment" the words "criminal conspiracies to commit such offences and to" shall be inserted.

V of 1898.

Insertion of new section 196A in Code of Criminal Procedure, 1898.

5. After section 196 of the Code of Criminal Procedure, 1898, the following section shall be inserted, namely:—

V of 1898.

Prosecution for certain classes of criminal conspiracy.

"196A. No Court shall take cognizance of the offence of criminal conspiracy punishable under section 120B of the Indian Penal Code,

XLV of 1860.

(1) in a case where the object of the conspiracy is to commit either an illegal act other than an offence, or a legal act by illegal means, or an offence to which the provisions of section 196 apply, unless upon complaint made by order or under authority from the Governor General in Council, the Local Government or some officer empowered by the Governor General in Council in this behalf; or

(2) in a case where the object of the conspiracy is to commit any non-cognizable offence, or a cognizable offence not punishable with death, transportation or rigorous imprisonment for a term of two years or upwards unless the Local Government, or a Chief Presidency Magistrate or District Magistrate empowered in this behalf by the Local Government has, by order in writing, consented to the initiation of the proceedings:

Provided that where the criminal conspiracy is one to which the provisions of sub-section (3) of section 195 apply no such consent shall be necessary."

Amendment of Schedule II of the Code of Criminal Procedure, 1898.

6. In Schedule II of the Code of Criminal Procedure, 1898, after the entries relating to Chapter V, the entries contained in the Schedule hereto annexed shall be inserted.

V of 1898.

"CHAPTER VA.

Criminal Conspiracy.

1	2	3	4	5	6	7	8
120B	Criminal conspiracy to commit an offence punishable with death, transportation or rigorous imprisonment for a term of two years or upwards	May arrest without warrant if arrest for the offence which is the object of the conspiracy may be made without warrant, but not otherwise	According as a warrant or summons may issue for the offence which is the object of the conspiracy.	According as the offence which is the object of the conspiracy is bailable or not	Not compoundable	The same punishment as that provided for the abetment of the offence which is the object of the conspiracy	Court of Session when the offence which is the object of the conspiracy is triable exclusively by such Court. in the case of all other offences Court of Session, Presidency Magistrate or Magistrate of the first class.
	Any other criminal conspiracy	Shall not arrest without a warrant	Summons .	Bailable .	Ditto .	Imprisonment of either description for six months and fine or both	Presidency Magistrate or Magistrate of the first class"

W. H. VINCENT,
Secretary to the Government of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

DELHI, SATURDAY, MARCH 15, 1913.

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PART VI.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 to 1909 (24 & 25 Vict., c. 67, 55 & 56 Vict., c. 14, AND 9 Edw. VII, c. 4).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Saturday, the 1st March, 1913.

PRESENT:

His Excellency BARON HARDINGE OF PENSHURST, P.C., G.C.B., G.C.M.G., G.C.V.O., G.M.S.I., G.M.I.E., I.S.O., Viceroy and Governor General of India, *presiding*, and 17 Members, of whom 10 were Additional Members.

FINANCIAL STATEMENT FOR 1913-14.

Introductory.

The Hon'ble Sir Guy Fleetwood Wilson: "I rise to present the Financial Statement for 1913-14 For the information of those Members who are new to the Council, I may state briefly the procedure to be followed. To-day there will be no debate, but beginning with the 7th March dates will be allotted for the detailed examination of my proposals and the discussion of any Resolutions that may be moved regarding them Subsequently I shall have to consider what modifications are necessary, either in the light of our discussions or of later information which may become available The Budget in its final form will be presented on the 20th and the final debate will begin on 24th March

"2 This is the fifth occasion on which the duty has fallen on me of reviewing the finances of India, and it is my good fortune that for a third time I am in a position to bear witness to the material well-being of this country A year ago I framed my estimates on the assumption of a year of normal seasons and trade, and promising as the outlook may be, that is, in my judgment, the most favourable assumption which in the circumstances of India can be made with prudence In looking back now over a period, the happenings of which it was then my duty to forecast, I shall have to describe a large improvement on our original estimates. The year that is drawing to a close has proved to be one of prosperity and of plenty, the results of

[*Sir Guy Fleetwood Wilson.*] [1ST MARCH, 1913.]

which have easily outrun anticipations consistent with the principle of caution which I have suggested as necessary in our financial prognostications But there is a shadow in the financial sunshine While contemplating the general prospects a year ago as excellent, I said the uncertainties of the opium revenue still hung over us. The difficulties which I had then in mind have since then become acute, and we are faced with a loss of revenue which affects materially our financial arrangements in the coming year

"3. I propose in the first place to sketch the main features, agricultural and commercial, of the current year. The year opened well, for the winter rains, beginning in January, had been normal and timely, and the only thorn on the harvest rose was the distress in Kathiawar and some parts of Bombay, where famine, due to insufficient rainfall in the preceding year, had been declared In the hot weather the auguries were unfavourable. A series of disturbances of the cold weather type continued to pass into India, delaying the establishment of the usual hot weather conditions, and in May there was an almost complete absence on the west coast of the irruptions of ocean winds which herald the advance of the monsoon Thus the rains were late in beginning and were not established fully in the interior until the 10th of July. Their duration also was unusually short In September they were very fitful, and they retreated from Northern and Central India a fortnight before the usual date Stated in this way the history of the most important months in the year from the agricultural point of view may seem disappointing. For four weeks however from the time when it spread over Northern India the monsoon continued in abnormal vigour and yielded abundant rain A beneficial break of ten days followed, and in the end of August and beginning of September the rain bearing currents again spread over India. For India as a whole the rainfall was little below normal, and, what is of more importance it was well distributed, no tract showing a very large deficiency. It is true that in Bengal and the eastern districts of the United Provinces, the early close of the rains was the cause of no little damage specially to the rice crop and in portions of the Bombay Deccan the want of rain was severely felt But there is never a monsoon that can be said without reservation to satisfy our ideals. At the end of November a rain bearing depression, which may justly be termed providential, traversed precisely those parts of the country where rain was needed In the Bombay Presidency famine relief continued till October, and in three districts small numbers of people are still in receipt of gratuitous relief In the United Provinces scarcity has been experienced in Mirzapur and a part of the Domains of the Maharaja of Benares, but with small exceptions the retrospect agriculturally is satisfactory. For the winter season we may now anticipate an auspicious close December, January and two weeks in February went by with scarcely a cloud, and we were beginning to despond when the atmospheric conditions changed and the rain was sent to us, welcome all the more because it had been so long delayed

"4. From the cause, in the seasons, we may turn to the effect in the harvests The wheat crop of 1911 constituted a record which it would be difficult to equal ; but the crop of 1912, if inferior to its predecessor, was in respect both of area and outturn very greatly better than the normal ; in the United Provinces, one of the two chief wheat-producing provinces, the outturn indeed exceeded even the harvest of 1911. Rice had also been good ; whilst of the other export staples, cotton had on the whole a favourable season except in parts of the Bombay Presidency and Hyderabad, and its total outturn was estimated at no less than 10 per cent. better than in the preceding year The area under sugarcane has increased and the outturn is expected to be good ; whilst jute has also shown considerable improvement This year's rice crop has suffered to some extent in parts of Bengal and the United Provinces, but elsewhere the season has been not unfavourable and the outturn, though not up to that of 1911-12, should be considerably above the normal average of preceding years.

"5. From this review of the agricultural reports I proceed to consider in the trade returns a more definite and statistical test of the year's prosperity The results are striking. The value of our exports, I said last year, had been the highest on record, but the merchandise we have sent abroad between April and December 1912 exceeded in value by 17½ crores the corresponding exports of 1911 There was a considerable falling off in the case of linseed and raw cotton, but a great trade was done in grain, wheat, rice and barley ; the exports of jute increased by 3 crores, and of hides and skins by 1½ crores Nor was the improvement only in raw material ; there was a very substantial advance in jute fabrics, in cotton twist and yarn and in

[1st MARCH, 1913.] [*Sir Guy Fleetwood Wilson.*]

tea How the balance of trade was adjusted I shall show later on At present I am concerned with merchandise, and under this head I note that our imports also in nine months have exceeded those of the previous year by 14¾ crores In 1911-12 imports were active in April and May and then eased off in the ensuing four months, as if waiting I said, upon the monsoon In 1912-13 the same general tendency is observable; but the activity of April and May was greater and the comparative slackness in the following months less marked than in the preceding year In the commodities for which we indented on other countries in exchange for our exports, half the increase roughly consisted of textile materials and fabrics generally, and piece-goods in particular; but there have been large increases also of sugar, hardware, machinery, iron and steel and railway plant Combining both the inward and outward currents of trade the value of our total seaborne commerce in merchandise during the first nine months of the year amounted to some 296 crores as against 264 crores in the preceding record year The range of prices has doubtless been high, but I do not know that it is higher than in the preceding year, or consequently that the comparison I have drawn is misleading as an indication of the volume of trade We know at any rate that railway traffic has been extremely active and on every side there are plain indications of a continuance of the progress and prosperity of the country

Revised Estimate of 1912-13.

"6 The effect of the conditions I have outlined is written large across our figures. The Budget for the current year was prepared for a revenue, Imperial and Provincial together, of £79½ millions; according to the latest revision of the estimate we now anticipate that we shall receive £87 millions, an improvement of £7½ million, of which £5 millions will be secured from Opium and Railways The aggregate expenditure we think will exceed by only £171,000 that provided in the Budget. Of the net improvement, as will appear even from the figure I have just given for Opium and Railways, the great bulk has accrued in the Imperial account Out of our revenues however we have distributed large grants to Provinces After allowing for these grants, the surplus we retain is £3,362,000 as against a surplus anticipated in the Budget of £1,478,600

Opium Revenue

"7 The position in regard to opium is as follows The trade with China in Indian opium is governed by the agreement of 8th May 1911, the object of which was to assist the suppression of opium smoking in China by cutting off gradually the Indian supply The trade, it was contemplated, would cease in 1917; but provision was made for its earlier termination on proof of the extinction of production in China of the indigenous drug The taxation of foreign and native opium was to be equalised All restrictions on the wholesale trade in our opium were to be withdrawn, but the stipulations of the Treaty were not to derogate from the force of any ordinances then existing, or which the Chinese Government might in future pass to regulate the retail trade or suppress opium smoking The Manchu Government gave convincing proof of its sincerity and of its ability to enforce anti-opium measures, and several of the Chinese Provinces were under the terms of the Treaty closed to Indian opium. With the revolution there was undoubtedly a recrudescence of poppy cultivation and an unwarranted interference with the trade in Indian opium Presently however the central Government asserted itself Not only were Presidential decrees issued enacting the severest penalties against opium cultivation, but it was ordained that opium smoking was to cease entirely by a given date The campaign against cultivation had extended to a campaign against consumption

"8. The policy of the Government of India has throughout been correct and simple We had in our agreement with China a programme of sales from year to year and we have adhered to it Yet we have had strong inducements to vary our course The operations of the Chinese authorities would frequently have justified us in denouncing the Treaty or declining to make the further reductions of sales for which the Treaty provided. We were sincerely anxious however to help China towards a great reform We have not insisted on the letter of the law None the less we have steadily resisted pressure which from time to time has been brought to bear on us to effect reductions in our sale programme which would have been arbitrary and premature Applications for the suspension of sales are no new feature in the opium trade We were familiar with them before any restrictions were placed on exports to China,

[*Sir Guy Fleetwood Wilson.*] [1ST MARCH, 1913.]

and their object was obviously to confer the advantages of a strict monopoly on those who happened at the time to be in the possession of opium. This we have properly and consistently refused to do The action of the Republican Government in China, however, created an entirely new situation It stopped the outlet for Indian opium. As soon as the situation declared itself, I went to Bombay and met the opium merchants, whose frank and forcible presentation of their case I wish to acknowledge I made myself thoroughly acquainted with the whole outlook The representations of the merchants were confirmed by the course which events had taken In Shanghai and Hongkong which are the markets of our opium in China, trade was reported to be at a standstill There were no sales or deliveries, and in India at the December auction the price of Malwa opium had dropped to Rs 722 a chest as against Rs 1,666 obtained in November and Rs 2,443 in August

"9 The situation was radically different from any with which we had as yet been called on to deal, and the Government of India took prompt action With the sanction of the Secretary of State we did four things The sales of opium for China could not be stopped immediately, as a variation in the programme of the year cannot be made without three months' notice, but we suspended sales from the earliest date which this condition allows Meanwhile we imposed an upset price which practically resulted in an immediate suspension of such sales We reduced the quantity of opium to be sold in 1913 for export to non-China markets with the desire to reduce smuggling into China And lastly, though we had no obligation in the matter, we agreed to buy from the Malwa States the amount of opium by which their exports to China in 1913 may in consequence of this decision fall short of the number of chests which had been assigned to them in our programme

"10 So much for the past. The Government of India clearly have had to deal with a situation created for them and for which they were not responsible All that it was in their power to do has been done by them. For the future neither I nor anyone else can prophesy, but we cannot conceal from ourselves that China has set herself a task which experience proves to be one of the greatest difficulty—the enforcement of a morality possibly too advanced for popular acceptance We have dealt generously with China and we have a claim on her for fair treatment. Her reputation for probity stands high among the nations The Chinaman's word, it is said, is his bond The new Republican Government, which has yet to establish its position in its own country and in the world at large, will doubtless be jealous in a peculiar degree of its honour and will be actuated by the same spirit of equity and fair dealing which has characterised the policy of the Government of India.

"11. In the current year the effect of these events on our revenues has been comparatively small In the case of Malwa opium I may explain that our receipts consist of a share, first of a fixed pass duty, and secondly of the amounts bid at the auctions for the right of export For the payment of these bids the merchants are allowed three months' grace, so that the proceeds of sale subsequent to December would in any case have been credited in the coming financial year As far as the current year is concerned, the revenue from sales of certified opium in January-March would not have exceeded £400,000 On the other hand, as I have said, in earlier months prices were exceedingly high, and the results for the year as a whole are accordingly much above the Budget estimate The improvement in fact under Bengal opium has been £1,198,000 and under Malwa opium £224,000 This portion of our revenues we propose to treat exactly as in previous years To enable us to deal systematically with our opium windfalls we fixed in advance some time ago a series of standard figures to represent year by year the revenue which we might expect from our diminishing trade under normal conditions; so much was to be treated as current revenue, while the surplus revenue received, if any, was to be specially treated For the current year the standard figure is £3,600,000 Our actual revenue is likely to be £5,063,000, so that there is an excess of £1,463,000 Of this sum two-thirds will be retained in our surplus for the discharge of temporary sterling debt The discharge of India Bills, of which £4½ millions were still outstanding at the time of the last Financial Statement, has been completed ; but we have to pay off next year £1¼ millions railway debentures and meet an instalment of £500,000 for the discharge of short-term bonds The remaining third, which amounts to about £460,000, we propose to distribute in grants for hostels and universities

[1ST MARCH, 1913.] [*Sir Guy Fleetwood Wilson.*]

Ordinary Revenue.

"12. Having reviewed the opium position, I pass to a consideration of our ordinary revenue. Excluding opium, the improvement shown on a comparison with the Budget is £6,191,000, the great bulk of which has been contributed by our railways. In making my estimate under this head, I was cautious and it would ill-befit, in my judgment, a Finance Minister in this country to be otherwise; but I think the most irresponsible critic would have hesitated to predict that the development of traffic would prove so enormous as to constitute a crisis in railway management. The gross earnings have been almost £4½ millions above the estimate. The net improvement is less, because, we have had, of course, to distribute more in the shape of surplus profits paid to companies, and because working expenses have naturally increased. Against the £4½ millions growth in earnings however the increase in working expenses has not been more than £600,000. The percentage of working expenses has been brought down to 49·3, which is a lower figure than has been shown for the last five years. The net receipts are £3⅞ millions better than the Budget. Apart from railways therefore, I have to account for an improvement of £2¼ millions. Over a million of this improvement has been secured under the purely Imperial heads of Customs, Mint, Post Office and Telegraph, and Exchange. Under Customs, I find that out of a total increase of £586,000, £353,000 are accounted for under cotton manufactures, manufactured articles and export duties; the first two heads showing the influence of a prosperous year, while under the third the rise in revenue was due to a large demand for rice from other countries, which led to exports not only from Burma but from Bengal. Silver, the imports of which were heavy throughout the year, brought us about £160,000 more than we had anticipated and the revenue derived from sugar was also high. Of a large increase of £228,000 under Mint, the greater part is due to the resumption of rupee coinage, which could not be allowed for in the Budget. Before the profits on coinage are transferred to the Gold Standard Reserve, a charge is made for manufacture, which is credited to the Mint, and the sum thus shown in the current year is £211,000. Finally, so far as these Imperial heads are concerned, the Post Office and Telegraph Department has given us £118,000 more than our forecast, as the result no doubt of active trade and general prosperity, and the same general conditions have credited us with £109,000 under the head of Exchange. Under the shared heads of Stamps and Excise, we have divided with the Provinces an increased revenue of nearly £150,000 and Irrigation receipts also have been better in the aggregate by £142,000.

"13. The description I have given of the improvement in our revenues will have impressed on the Council the fact that much the greater portion of it has accrued in the Imperial account. We do not propose however to retain all that has come to us; we intend to make the provinces partners in our good fortune. The distribution of my surplus has given me much anxious thought. I have a large sum of money to dispose of; we are unlikely to have again, for some time, a margin anything like so large as in the present year, and it is all the more necessary to be careful in the distribution of what is in our hands. I state the principle of our decisions very briefly. There are certain relatively small requirements which we intend to meet; but the bulk of the money will go in grants to secure a steady progress in education and sanitation, an object which has the support of both official and non-official opinion. We propose to make the following distribution of funds:—

- 2½ crores for non-recurring expenditure on education.
- 1½ crores for urban sanitation.
- 30 lakhs to Burma for communications.
- 20 lakhs to Assam for development.
- 1 crore in aid of general provincial resources.

The last mentioned grant will be distributed at the rate of 12 lakhs to each of the larger Provinces, and 8 lakhs each for the smaller Administrations, and will not be earmarked for any one purpose. It will be devoted to such schemes as each Local Government may deem to be most necessary in view of varying and special requirements. Our ability to make these grants secures important advantages. From the Imperial point of view, they are an anticipation of future liabilities. We have these demands; we might in ordinary course meet them over a more extended period; but we may well doubt whether in the next few years we shall have funds available

[*Sir Guy Fleetwood Wilson.*] [1ST MARCH, 1913.]

for distribution, and we take the opportunity, which fortunately presents itself, of paying our contribution in advance From the point of view of the Provinces, there is a great gain in stability; they are secured in the prosecution of improvements of the most important kind against the fluctuations of Imperial finance. They are, we are assured, ready for the distribution The great attention which has been paid in recent years to the needs of sanitation and education has led to a systematic review of requirements and preparation of projects generally So long as there is uncertainty as to the amount that will be available from year to year, progress must be fitful and uneconomical But now, when they find themselves secure l in the possession of substantial sums, the Provinces will be able to make out and adhere to well-considered programmes of development and the systematic application of funds which will thus be possible will certainly make for economy and efficiency

Expenditure

"14 About the expenditure of the current year I have little to say I have already mentioned that in the aggregate it is £171,000 more than in the Budget Provinces have spent £171,000 less than they anticipated, but there is an increase of £342,000 in Imperial charges The Provincial decrease is accounted for by the inability of Local Governments to spend the full amounts provided In the Imperial section the important variations are increases of £398,000 under Civil Works and £570,000 under Military services The rise in Civil Works charges is accounted for by the debit, to the revenue head, of the construction of temporary accommodation for the Government of India at Delhi In the Military estimates, the additions have been of an obligatory nature; for instance, the increased outlay on food supplies caused by higher prices, the cost of surveys on the North-East Frontier, larger expenditure on the arms traffic operations in the Persian Gulf, and similar items On the other hand the special allotment made for protective irrigation works outside the Famine Insurance Grant has not been used and there is a large decrease of £180,000 shown under the Education head. This decrease however is nominal In the Budget a reserve of £528,000 was entered under this head for subsequent distribution As the distribution has proceeded, grants have been made by assignments diminishing Imperial revenues, and Imperial expenditure has been correspondingly reduced

Delhi Expenditure.

"15 I have completed my review of the current year and proceed to an explanation of the Budget for the ensuing year; but before I do so, there is one subject on which I wish to say a few words, and that is Delhi expenditure In the discussion which took place in the Council last year, I gave an undertaking that this expenditure would be separately and carefully accounted for, and I own to a feeling of surprise and some indignation that suggestions should subsequently have been made, and they have been made, that the Government of India would countenance a departure from the pledge then given It is evident that all expenditure of whatever kind connected with the transfer of the Imperial capital to Delhi, could not conveniently or properly be brought under a single head in our accounts. There is, for instance, the administrative expenditure of the new Imperial Province which must be accounted for in appropriate sections as on account of police, law and justice, and so on Again we have to build a new cantonment, the cost of which can with propriety be shown only in the Military Estimates Similarly if a diversion of a railway line is found necessary, it must be charged to Railways The cost of our temporary buildings further, as I have already mentioned, we have charged under the advice of the Comptroller General, to the revenue expenditure head, Civil Works, and not to the new head of capital expenditure which we have opened for the new Imperial City I make this explanation because I am anxious that there should be no possibility of misconception on the subject, and I would add that, while the expenditure has of necessity been entered under more than one head in the accounts, care has been taken to make it readily available by prescribing that in each case it should be kept apart under a sub-head of its own. I have arranged further, for the convenience of Hon'ble Members, that all the relevant items of expenditure should be brought together in a comprehensive *pro formâ* account, and this arrangement will be continued year by year so long as it may be necessary The form of this account and details regarding it

[1ST MARCH, 1913.] [*Sir Guy Fleetwood Wilson.*]

will be found in the memorandum by the Financial Secretary, and I need only mention that the cost of temporary Delhi in the current year will probably be just under 50 lakhs The discussion of the numerous questions of the first importance involved in the inception of a task of such magnitude has delayed the beginning of the permanent city, and the amount charged to the capital head in the current year is only £155,000, which represents for the most part the cost of land acquisition We shall soon be in a position however to proceed with the work energetically, and Honourable Members will find that a provision of 2 crores has been made in the capital account for this purpose in the ensuing year

Budget Estimate for 1913-14.

"16 I now come to a new page in our financial history and open the Budget for the year 1913-14 It will be clear that in one matter of grave importance our position has been weakened since I had to undertake the same task a year ago. I referred on that occasion to the uncertainties of our opium revenue; but now we are face to face with a calculation of actual loss As regards our other sources of revenue, I do not propose to depart from the principle, which I consider to be the right one, of cautious estimating Indeed it might be said that with every year of prosperity the probability of an approaching reversal of fortune, of unfavourable seasons and trade depression, increases, and that the need for caution is greater therefore now than on previous occasions when I have laid my Budget before the Council At the same time I have no intention whatever of letting my estimates be influenced by vague forebodings I hold to what I said two years ago, namely, that in Indian budgeting the only reasonable rule of conduct is to assume that a period of prosperity, once it is established, will continue until we have some clear warning of impending change At present, apart from opium, our prospects are bright, and in making my estimates I have given full weight to this consideration Proceeding with these principles in my mind, the calculations I have made give for next year a probable revenue in the aggregate, Imperial and Provincial, of £82,322,000 The aggregate expenditure for which provision is made is £83,850,000 There is thus a difference of £1,528,000, which is distributed in this manner; there will according to our anticipations be an Imperial surplus of £1,311,000, but a deficit of £2,839,000 in Provincial Budgets

Revenue

"17. I proceed to state the salient facts and figures which lead up to these general results, and in the forefront must be put our opium revenue Circumstanced as we are to-day, it would be out of the question to build on any anticipations of revenue from certified opium in the coming year I will not despair of a revival in the opium trade which would restore to us in whole or in part the loss which at present faces us; but it would be wrong, as matters stand, to take into account and make available for expenditure any revenue the receipt of which is so problematical Further the sales of uncertified opium in the present calendar year have been reduced from 13,200 to 9,000 chests Accordingly all that I can budget for under the opium head is the value of 9,000 chests of uncertified opium at the moderate price of Rs. 1,800 per chest or £1,080,000 *plus* £365,000 for excise and miscellaneous receipts, or a total of £1,445,000 The decrease, as compared with the probable receipts of the present year, is no less than £3 618,000

"18. In the next place, as one of the dominant factors in our Imperial finance, I turn to railways. We are increasing the working expenses next year by £½ million in view of a larger Railway programme, which involves some addition to revenue as well as to capital expenditure, but against this increase on the expenditure side has to be set a decrease of a quarter of a million under payments of surplus profits, which is the result chiefly of the adoption of the financial in place of the calendar year for the distribution As regards Railway revenue, my estimate is possibly optimistic; it is that the gross receipts in 1913-14 will be £36,754,000 as against the £37,067,000 which we hope to obtain in the current year In arriving at this estimate I have attempted to hold the balance even between two sets of considerations No doubt if the present wave of prosperity lifts us a little higher, my estimate will be exceeded. On the other hand the net railway revenue of the current

[*Sir Guy Fleetwood Wilson.*] [1ST MARCH, 1913.]

year, according to our estimates, will be £2⅓ millions above the revenue of 1911-12; there was an improvement of £2 millions in 1911-12, as compared with 1910-11; and the figure of 1910-11 was nearly £1½ millions higher than the figure of 1909-10. We may well ask whether the curve is going any higher. When a time of depression comes, there will be a very different tale to tell In 1907-08 there was a drop of about £¼ million, in 1908-09 a drop of £2½ millions It is easy to be wise after the event, and should fortune once more favour us you may say I was unduly cautious. But I claim to be judged by present prospects, and on the facts I have put before you I am of opinion that no prudent minister would frame an estimate higher than that which I have indicated.

"19. An item which requires special mention is the abolition of the appropriations at present made from the land cess in certain provinces. The matter is one which I shall have to explain in some detail, but for the moment, dealing with the revenue account I note that the effect will be that the receipts in 1913-14 under provincial rates and contributions from district boards will be £557,000 less than in the current year.

"20. Apart from Opium and Railways, and the appropriations just mentioned, the improvement in revenue which I anticipate is £105,000 The amount would be larger, but for certain reductions which are forced upon me I cannot arrange for our capital expenditure without a large reduction of our balances, and the estimate of interest receipts in consequence is diminished by £177,000 Again the Mint receipts go down in my forecast by £291,000 because I cannot repeat the item which appears in the accounts of the current year for seigniorage on coinage of rupees Under Customs also I am bound to take into consideration the rise in the price of silver as likely to affect imports, and, guided by the experience of years when the price was equally high, I must reduce the estimate of receipts from the duty on silver by £160,000 The exports of rice further in the current year have been very large, and a normal estimate for 1913-14 gives a decrease of £102,000 under export duties Under other heads however I have raised the estimate of customs receipts by £140,000, which is as much as the advance in revenue in the last two years will justify In other departments also, I take recent experience as my guide, and I advance the revenue from Post Office and Telegraph by £151,000, from Excise by £243,000 and from Stamps by £136,000 Land Revenue also is likely to give about £155,000 more in the aggregate, in consequence chiefly of better collections in Bombay The result of these and other less important variations is an improvement of £248,000 in the Provincial account and a deterioration of £143,000 in the Imperial account. But we propose from Imperial revenues to make grants, which I shall presently describe, to Provinces amounting to £1,198,000. This compares with non-recurring grants we are making this year of £4,545,000 Thus to sum up, the Imperial revenue account will be £3,618,000 worse under Opium; £591,000 worse under Railways; and £143,000 worse under other heads; while alienations of revenue will be £3,347,000 less On the whole there is a deterioration of about one million.

Expenditure.

"21 The aggregate expenditure I advance from £79,601,000 in 1912-13 to £83,850,000 in 1913-14 The provinces anticipate that they will spend £3,203,000 more than in the current year, the great bulk of the increase being accounted for under education, sanitation and public works In the Imperial section there appears an increase of £1,043,000 More than half of this increase is accounted for by the expenditure of £560,000 which we propose to incur for the purchase of Malwa opium. Under Civil Departments we have added £132,000 for so much of the grants which we are making for education and other beneficial objects as we need for Imperial outlay in minor administrations or as a reserve for subsequent distribution A sum of £109,000 has been allotted for Protective Irrigation works outside the Famine Insurance grant. There is an increased provision of £131,000 under Post Office and Telegraph which is due for the most part to the requirements of wireless stations The administration of the Province of Delhi will, we think, involve an increased expenditure of £60,000. In view of various urgent projects we have agreed to raise the grant for Imperial Civil works by £189,000, but there is a decrease of £300,000 under temporary buildings for Delhi.

[1ST MARCH, 1913.] [*Sir Guy Fleetwood Wilson.*]

Grants to Provinces.

"22. The grants for education, relief of cess and other beneficial services, which I have mentioned, are not the least interesting feature in the Budget When presenting the Financial Statement last year, I said that as in view of expenditure on the new capital at Delhi we should now have three sections in our annual capital programme instead of two, we might reasonably enlarge the conventional figure of a crore which we have generally endeavoured to secure as our revenue surplus. In spite of the loss of opium revenue I find myself in a position to follow this policy, and I have framed my Budget on the basis of a 2 crore Imperial surplus. In spite of the loss of opium revenue, I find it is possible not only to avoid the imposition of new taxation, not only to maintain the present standard of expenditure but to provide a substantial contribution to meet the ever-growing needs of the country Those needs are multifarious; some are conspicuous and urgent. Education and Sanitation are twins of a phenomenal development There is agriculture There is the question of medical attendance and relief. Last but not least, unless we ignore the political organization of the country, there is the development of local self-government. For these interests, we have made due provision We allot 1 crore for recurring expenditure on education and sanitation, distributing 85 lakhs to the major provinces, assigning 7 lakhs as Imperial expenditure and retaining a reserve of 8 lakhs We add 10 lakhs to the provision for agricultural expenditure; we allot 10 lakhs for medical relief,—15½ out of these 20 lakhs being distributed among the major provinces. These grants require no explanation and I would only say that the recurring grant for education supplements and adds to the value of the large non-recurring grant for the same purpose which we are giving in the current year.

"23. Finally we propose to make assignments to Local Governments to enable them to forego the amounts which at present are appropriated for Provincial use from the cess on land This matter requires explanation. The cess I have mentioned is levied in all Provinces generally at the rate of 5 or 6¼ per cent on annual value In Bombay, Madras and the Central Provinces the entire proceeds go to Local Boards In Bengal and Bihar, however, a one-anna cess is divided into two half-anna portions and while one of these, the "road cess," goes to District Boards the other, the "public works cess," is credited to Government In the Punjab and the North-West Frontier Province, District Boards have to make a contribution of nearly 20 per cent of the land cess to Provincial revenues for "General services" In the United Provinces also there are large appropriations though they have a different form in the two portions of the Province In Agra there is a land cess of 5 per cent of which about a third is taken by the Local Government to cover the cost of rural police; in Oudh the general cess which goes to District Boards is at the rate of 2½ per cent only of the annual value while a rate of 3 per cent is levied separately on account of the cost of village police The Council will remember that last year a resolution was moved by the Hon'ble Mr Gokhale recommending the appointment of a Committee to enquire into the resources of local bodies I had to oppose that resolution because the appointment of a Committee did not appear to be necessary or desirable; but I made it plain that the object of the resolution was one with which Government were in accord The development and encouragement of Local Self-Government is indeed an object as to the desirability of which all are agreed, and it is with this object in view that we desire to increase their resources by abolishing the appropriations which I have mentioned The consequence however of this abolition will be a loss to Provincial revenues which Local Governments cannot themselves sustain, and I therefore will make them assignments The manner in which we proceed is as follows The Local Governments while they take with the one hand appropriations from Local Boards as I have described, with the other hand give them certain subventions. Certain of these subventions, such as those made out of the Imperial grant for primary education will continue to be made to the Boards; others of a general nature which are at present required to provide a sufficient income for certain Boards will be resumed. In Oudh a special adjustment will be necessary; the 3 per cent village police cess will be abolished and a general cess of 5 per cent imposed at the same rate as in Agra. Allowing for this modification the net loss to Provinces and consequently the amount we have to make good to them will be in Bengal 25 lakhs, in Bihar 23 lakhs, in the United Provinces 29½ lakhs and in the Punjab 2 lakhs, a total of nearly

[*Sir Guy Fleetwood Wilson.*] [1ST MARCH, 1913.]

79½ lakhs or £530,000. In deciding on the measure which I have now detailed to the Council we have, I consider, given a very substantial proof of our interest in local self-government. Last year in the debate on the resources of local bodies I mentioned the surprising way in which Mr. Gokhale plants seeds of policy which come to quick maturity, and I likened those to the mango seeds of the Indian juggler which covered for a little time from view astonish us presently with the appearance of trees bearing not only leaves, not only buds and flowers, but a goodly crop of wholesome fruit If I may vary the figure, I should say that the Government of India have their orchards to the cultivation of which they give their best endeavours. Like all gardens these have their disappointments, their inexplicable failures; but none the less some of the crops are good The present is a goodly basket, as an Indian gentleman might say "from our own garden;" and it contains something more substantial than a Committee.

Military Services.

"24. The expenditure for five years is shown in the following table:—

	GROSS.					NET.
	Army	Marine	Military Works	Special Defences	Total	All Military heads
	£	£	£	£	£	£
1909-10 . . .	18,901,181	461,157	858,342	28,604	20,249,284	19,112,323
1910-11 . . .	19,131,780	445,867	900,437	7,987	20,486,071	19,265,042
1911-12 . . .	19,536,546	450,728	909,657	4,706	20,901,637	19,558,580
1912-13 (Budget) . .	19,084,700	447,100	860,500	20,200	20,412,500	19,094,500
1912-13 (Revised) . .	19,608,700	476,800	880,600	15,900	23,982,000	19,635,400
1913-14 (Budget) . .	19,555,900	478,300	949,100	24,500	21,007,800	19,646,800

"25. As stated last year, the Military expenditure of 1912-13 as originally estimated was fixed at a figure below that of any year since 1903-04. After the estimates were closed it became essential to place an order in England for a large number of rifles which has led to an additional payment of £155,000 during the current year. The National Insurance Act involved a payment not in the estimate of about £15,000 on account of the British soldiers serving in India The demand for working parties of troops in connection with the survey operations in progress on the North-East Frontier entailed unforeseen expenditure amounting to £54,000 The Arms Traffic operations proved more costly by £15,000 than was expected. The prices of food and forage have risen, in spite of the favourable harvests of the year, and account for an increase of roundly £174,000. In view of the favourable financial conditions of the year, additional funds to the extent of about £127,000 were also given to place the army transport on a more satisfactory footing; to allow of the commencement of a reserve of fodder; and for advancing works in progress and for the purchase of stores. The aggregate excess expected is £540,900, the bulk of which has arisen from unforeseen demands and the rise in rates of food and forage.

"26. In the coming year there will again be a heavy bill for special services. Provision is made for the continuance of the Arms Traffic operations at a cost of £166,700. The winding up charges connected with the working parties employed on the North-East Frontier are expected to amount to £33,300. On the other hand, the expected retention of Indian troops in China and Persia will continue to effect a saving.

"27. Apart from all this, it has been necessary, in framing the military estimates of 1913-14, to take into account the fact that the temporary economies in ordinary

[1ST MARCH, 1913.] [*Sir Guy Fleetwood Wilson.*]

expenditure amounting to £101,000, effected in the current year, cannot be repeated next year; and that the National Insurance Act introduces a new annual charge of £21,500. A larger provision of £186,600 for ordinary Home stores has been found necessary, owing to surplus stocks having been largely worked off, higher prices ruling for metals, and to the advance purchases of such stores in 1911-12 not being repeated in the current year

"28. The Schedule grant for 1913-14, amounting to £737,700, shows an increase of £217,600 as compared with the figure adopted in the current year, but it includes £119,000 to meet the final payments on account of the extra rifles which had to be ordered this year, and £106,700 for the acquisition of land and the commencement of building operations in connection with the new military cantonment at Delhi. The balance of the grant will be applied mainly to meeting the primary requirements of the army in the matter of guns, bayonets, swords and accoutrements, and to the continuance of building works in progress, notably in the direction of improving the accommodation of Indian troops Provision is made on a modest scale for the inception of military aviation in India

"29. In respect of the permanent economies mentioned last year, a further saving has been effected by the disbandment of the Deoli and Erinpura cavalry squadrons The question of army expenditure generally has been under the consideration of the Army in India Committee, presided over by Field-Marshal Lord Nicholson. Their report, which is expected shortly, will deal with the possibility of effecting further economies in military expenditure The report of the Committee which examined the question of marine expenditure is still under consideration. The final result is an increase of the net military budget by £552,300 as compared with the current year's budget

Railways.

"30 I have already given in the revenue account some of the more important Railway figures The results of the present year are remarkable In 1912-13 we expect the return on the capital at charge to be 5 89 per cent against 4 48 which was the percentage in 1909-10 If we take the railway revenue account as a whole and set the interest charges, the annuities, sinking fund payments and minor debits, such as cost of land and surveys, against the net earnings, we show a surplus of £5,616,000, the highest in the history of our Indian railways

"31. What I am now especially concerned with is the railway capital account, and I give therefore the figures of railway capital expenditure during the last five years and compare them with the estimate for next year:—

	1908-09	1909-10	1910-11	1911-12	1912-13, Revised	1913-14, Budget
	£	£	£	£	£	£
Open lines including rolling stock . . .	8,532,741	6,532,441	5,002,843	5,058,390	7,362,800	10,124,600
Lines under construction -						
(a) Started in previous years . .	1,366,200	1,482,962	2,055,264	2,403,853	2,781,400	1,875,400
(b) Started in current year . .	146,130	369,291	387,821	452,150	69,900	...
	10,045,071	8,384,694	7,445,928	7,914,393	10,214,100	12,000,000

"32. The figures to which I invite special attention are these. The expenditure on capital account in the three years 1909-10 to 1911-12 averaged rather less than £8 millions. In the current year we budgeted originally for a railway programme of £9 millions In the course of the year however we were able to increase the provision to £10¼ millions out of an increase in our balances and other improvements. For the coming year I propose to draw somewhat heavily on our ample

[*Sir Guy Fleetwood Wilson*] [1ST MARCH, 1913.]

balances and am in consequence able to advance the railway programme for 1913-14 to £12 millions.

"33 This proves, I think, that I am not unsympathetic on the question of railways I recognise fully their immense significance as an instrument of general progress, their necessity for the development of trade, their growing and indeed momentous importance to the finances of India; but in this, my last Financial Statement, I cannot refrain from a word of warning In spite of the reckless utterances of obviously interested critics, I continue to deprecate any departure from a policy of the utmost caution in the matter of Railway Finance. It may be that in the future it will be possible to give more scope to private enterprise and increase through its agency the funds available for railway construction, but for the present I have to regard railways as a strictly business proposition Our responsibility is all the greater now that they have attained a position of supreme importance in our financial system. It is said that the remunerative character of our railways is beyond question, that our railways are the milch cow of the Government of India, and that I am ungrateful But what is the position? We are paying in the London market very nearly 4 per cent for what we borrow. I bear in mind that in the current year the railways have paid us 5 89 per cent But last year the return was 4 99 per cent, in 1910-11 it was 4 66 per cent, in 1909-10 it was 4·48 per cent ; even in good years in the present state of the money market the margin is a narrow one. Let me remind you that so recently as in 1908-09 our railway system was worked at a net loss to the State I said at that time that we must never allow our railways to become again, even temporarily, a net burden on the general taxpayor. I repeat that assertion. As matters stand we have in our railways a splendid asset Let us safeguard that asset. Any admission of doubtful schemes, or failure to count in each case the full cost, any disregard of financial considerations will surely lead to deterioration of a most serious haracter

"34. I urge that nothing be agreed to in the future which may weaken a position which is essential to the financial prosperity of India and to all the interests which that prosperity serves.

Irrigation.

"35 The financial position of our great irrigation undertakings may be gathered at a glance from this table which I present and which brings up to date the information given in previous Financial Statements.

Particulars	1909-10	1910-11.	1911-12	1912-13 (Revised)	1913-14 (Budget).
Productive Works	£	£	£	£	£
Capital outlay to end of the year	29,145,119	30,355,971	31,929,338	33,439,738	34,918,738
Direct Receipts	2,249,011	2,236,989	2,319,176	2,541,200	2,542,600
Land Revenue due to Irrigation	1,111,158	1,170,065	1,343,135	1,495,200	1,518,800
TOTAL RECEIPTS	3,360,169	3,407,054	3,662,311	4,036,400	4,061,400
Working Expenses	1,065,481	1,080,404	1,103,180	1,090,700	1,108,400
Interest on debt	960,829	1,004,680	1,059,649	1,152,400	1,207,000
TOTAL WORKING EXPENSES	2,026,310	2,085,084	2,162,829	2,243,100	2,315,400
NET PROFIT	1,333,859	1,321,970	1,499,482	1,793,300	1,746,000

[1st March, 1913.] [*Sir Guy Fleetwood Wilson.*]

Irrigation—*contd.*

Particulars.	1909-10	1910-11.	1911-12	1912-13 (Revised)	1913-14 (Budget).
	£	£	£	£	£
Protective Works.					
Capital outlay to end of year	3,112,121	3,144,201	3,803,846	4,207,046	4,778,046
Direct Receipts	58,066	51,061	62,356	64,500	76,900
Land Revenue due to Irrigation	6,230	7,940	8,330	10,800	10,900
TOTAL RECEIPTS	64,296	59,001	70,686	75,300	87,800
Working Expenses	28,730	29,217	41,923	51,600	54,200
Interest on debt	97,882	110,730	123,218	136,200	152,800
TOTAL WORKING EXPENSES	126,612	139,947	165,141	187,800	207,000
NET LOSS	62,316	80,946	94,455	112,500	119,200
Minor Works and Navigation.					
Direct Receipts	235,691	228,465	247,054	251,200	254,700
Expenditure	889,435	877,728	836,407	871,800	921,300
NET LOSS	653,744	649,263	589,353	620,600	666,600

"36. On the 31st March 1912, 58,534 miles of main and branch canals and distributaries had been constructed, and by the end of the current year a mileage of 59,000 is expected, commanding over 48½ million acres of culturable land of which probably 23 million acres will actually be irrigated within the year The net profit according to our anticipations on productive works will be £1,793,300, the net return on capital outlay being 8·81 per cent. or if works still under construction are excluded 10·27 per cent.

"37. In addition to the canals in operation there are 59 projects which are either under construction, awaiting sanction or being examined by the professional advisers of the Government. Of these six are Minor Works. The Major Works of which 28 are productive and 25 protective, are designed to irrigate nearly 13 million acres at a total capital cost of about £45 millions, the yield anticipated on the productive works being 7·17 per cent.

"38. Of the projects brought forward from the preceding year, I may first refer to the Punjab triple project. The progress of this great work is stated to be satisfactory. The Upper Chenab Canal was opened for irrigation by His Excellency the Viceroy on the 12th April 1912 The Lower Bari Doab Canal will be ready for opening in April next, and it is expected to open the Upper Jhelum canal by the autumn of 1914. It is hoped that the Upper Swat River canal will be ready by April 1914

"39. Two other projects mentioned last year in my Financial Statement, the Sukkur barrage and the Rohri canal, have been submitted for the sanction of the Secretary of State, while progress in the case of the Cauvery Reservoir and Sarda-Ganges-Jumna feeder, which have been very favourably reviewed by the technical advisers of the Government of India, is delayed by the necessity of considering the interests of certain Native States which are affected by these undertakings. During the year the Nira Right Bank canal has also been sanctioned by the Secretary of State at a cost of about 260 lakhs of rupees It is designed to protect an area of 190,000 acres in the Sholapur district, which above almost all others in India stands in need of protection from drought and famine, and it is the most important project of the protective class which has been undertaken in this country.

[*Sir Guy Fleetwood Wilson.*] [1ST MARCH, 1913.]

"40 Of the projects under consideration which have not previously been mentioned the most important are the Kistna reservoir in Madras, the extension of the Gokak canal in Bombay, the Sutlej Valley canals and the Jumna dam project in the Punjab. The Kistna project contemplates the construction of a dam at a cost of 8½ crores to hold up a reservoir with a gross capacity of 163,586 million cubic feet of water. The work if constructed will be the largest of its kind in the world exceeding in magnitude the Assuan dam on the Nile which, as now enlarged, has a gross capacity of 81,224 cubic feet The Gokak canal extension, which is classed as protective, is to cost nearly 2 crores The Sutlej Valley project aims at the utilization of the surplus supply of the Sutlej and Beas rivers and it will besides improving the water supply of the several inundation canals now dependent on the Sutlej, extend the benefits of irrigation into the great desert south of the river. It will probably cost 9 crores, while the Jumna dam project, the estimate of which is over 5 crores, provides for the construction of a dam at Koch in the Nahan State to ensure a fuller supply to areas commanded but insufficiently watered by the Western Jumna canal and extend the irrigation from that canal to some precarious tracts in the Umballa and Karnal districts.

Provincial Finance.

"41 On the subject of Provincial Finance it is fortunately necessary for me to say but little Two years ago I described in detail the scheme of permanent financial settlements, which we believe secures for both parties to the contract important advantages In presenting my last Financial Statement I said that the scheme could not have had a better start than the year 1911-12 had given it Now another year of prosperity has strengthened the position of the Provinces as well as our own. It is not so long ago that the Provincial authorities took a most gloomy view of their financial prospects I remember well the spirited attack which was made on the Government of India on the subject of the Punjab settlements, and no year passes in which we do not hear the patriotic pleadings of the Hon'ble Pandit Madan Mohan Malaviya and others on behalf of the United Provinces To all such representations I may have been held to be unsympathetic, but especially in India time brings the answer. The financial position of the Punjab and the United Provinces is very different now from their position even two or three years ago, and in general the Provinces have built up such substantial balances and have a margin between revenue and expenditure so adequate that they are not only well-to-do for the present but are well protected for the future I must deal however in some detail with the case of the two Provinces, Assam and Burma, to which it is proposed to give special grants Financially the conditions in these two Provinces are different Assam at present has only a temporary settlement and in another two years it will be necessary to revise the terms of our agreement on a more permanent basis. Burma already has its permanent contract, and I am satisfied that the contract is essentially a sound one, for it secures to the Province a substantial growth of revenue which will presently supply it with ample funds for its requirements. At the moment, however, it cannot be denied that the province is in poor circumstances and that in spite of the exercise of due economy it finds a difficulty in squaring resources with requirements. But from another point of view there is a strong resemblance between the conditions in these two Provinces The equipment of both, in the matter more particularly of communications, is far behind that of the rest of India, and their development is a matter for serious consideration. The question is no doubt what rate of progress is desirable, for ultimately both Provinces will find a sufficiency for their requirements in their own resources But it is clear that unless we come to the assistance of Burma, progress in that Province will be injuriously delayed. The case of Assam is somewhat different because it was given a substantial grant with which to start its existing settlement; but here again it was recognised that the Province might spend this grant during the period of settlement and it would in the usual course be given a second grant at the beginning of the permanent settlement, the terms of which will shortly have to be considered. The reasons for the grants we propose will now be evident By making these grants we assist the earlier development of Provinces which are extremely backward. We anticipate in the case of Assam a liability which might come on us when unfavourable seasons might make it difficult for us to meet it. And since the improvement of

[1ST MARCH, 1913.] [*Sir Guy Fleetwood Wilson.*]

communications must make for an improvement of revenue in which the Imperial Government have a share, it may be added that these grants are in the nature of an investment in the business of the firm by the senior partner, namely the Government of India.

Ways and Means.

"42. I have now finished with the Revenue account, the account that is to say that is concerned with the money credited to us as a final receipt and the expenditure which we have agreed should be charged against such receipts, and I turn to the question of our Ways and Means.

"43. In the current year our programme provided for capital expenditure of nearly £11¾ millions, of which £9 millions were for railways, £1,416,000 for irrigation, and £1,333,000 for Imperial Delhi. We had to meet railway debentures which fell due to the extent of nearly £1½ millions, and the ordinary drawings of India bonds of £½ a million, and we arranged to repay the whole of the outstanding India bills of £4½ millions. The great bulk of these obligations and requirements we proposed to meet by drawing on our balances; but we decided to raise a loan of 3 crores (£2 millions) in India and another of £3 millions in England, and we hoped to obtain £1,810,000 through railway companies apart from the money which they were to raise for the discharge of debentures. In the last item we have been disappointed, for the capital raised by railway companies has been only £495,000. In other respects our assets have increased very greatly above our anticipations. The greater part of the improvement has taken place in the revenue account with which I have already dealt in detail. This improvement shows itself first in the rise of the Imperial surplus from £1,478,000 to £3,362,000, and secondly in the banking account of the Provinces. Originally we had to estimate for a large net withdrawal by provinces; but they have not been able to work up fully to the scale of expenditure for which they had made provision in the Budget. Their own revenues have been better, and they have received large grants from us, the result of all these changes being that the aggregate provincial account shows now instead of a withdrawal of £1,558,000, a deposit of £4,019,000. On the debit side of our transactions, the most interesting item is the discharge of our India bills. This has now been carried through in accordance with the programme, and it is a matter of very great satisfaction to me that our account has been entirely cleared of these liabilities; our position has by these liquidations been greatly strengthened against the possibility of financial troubles in the future. The capital expenditure on Delhi, as I have already noticed, has been small. On the other hand, canals have taken a little more money than we provided for them in the Budget, and we have been able in the course of the year to make the substantial addition of £1½ millions to the railway programme.

"44. In 1913-14 we repeat the provision of £1,333,000 for the new city at Delhi, and we increase the irrigation allotment to £1,467,000. The most prominent feature of the year is however the raising of the provision for the railway programme to no less than £12 millions. The total capital outlay is estimated at £14,800,000. The only other important debits will be, first, the discharge of debt amounting to £1,869,000, chiefly on account of railway debentures which fall due in the course of the year and of the repayment of another £½ million India bonds; secondly the deficit which is estimated at £2,839,000 in the provincial account. Altogether we have to find about £19½ millions and this we propose to do mainly by utilising our balances. We propose to work to a closing balance of about £17 millions, and on that basis we think we can find £11 millions out of balances. Our revenue surplus will give us £1½ millions. We propose to raise a loan of 3 crores (£2 millions) in India. The Secretary of State will not himself issue any sterling loan, but it is hoped that the capital raised by railway companies will give us £3 millions. We depend to the extent of £1½ millions on our unfunded debt transactions, mainly Savings Banks, which we think will result in a net receipt of that amount, and we draw as usual on the grant for the redemption or avoidance of debt. The distribution of the closing balance at which we aim is that we should hold £12,429,000 in India and £4,442,000 in the Home Treasury. To work to these results after providing for the year's requirements, we estimate that the Secretary of State will sell Council Bills and Telegraphic Transfers on us to the extent of £21,200,000; but in addition he will as usual sell additional bills

[*Sir Guy Fleetwood Wilson.*] [1ST MARCH, 1913.]

on India so far as our resources may permit if there is a sufficient demand for them. It will be understood that all my announcements about loans and drawings are subject to the usual reservations; the Secretary of State and the Government of India retaining full discretion to vary the amounts I have mentioned, in any way and to any extent that may be thought advisable.

Exchange, Currency and Gold Coining.

"45. From this survey of our Ways and Means I pass to the adjoining territory of Exchange and Currency where there is some interesting ground to be traversed. I shall first sketch the general conditions of the year which are relevant to this subject. I shall describe a resumption of our rupee coinage, and I shall then pass to a consideration of two important steps in the development of our currency policy.

Exchange.

"46. From the description of trade conditions which I gave at the beginning of my speech it will be at once surmised that there has been no exchange difficulty in the current year. Taking the value of merchandise dealt with on private account the value of Indian exports between April and December 1912 exceeded the value of imports by 61¾ crores, the excess being about 2¾ crores greater than in the previous year. The outstanding feature of the year is that since the 1st of April last the rate of exchange has never fallen below par, and this is a new thing in our experience In 1909-10 a rate below 16 pence continued for the first six months of the year In 1910-11 it lasted from the middle of May to the middle of August In 1911-12 it held only for two weeks in June and this year it has disappeared I do not wish to make too much of this feature; but while I remember that there was little employment for money last rains and my friends the bankers will point to the high rates of interest that have recently prevailed, I think a tendency is shown in the facts I have stated, as well as in our figures of rupee absorption and in the traffic returns of railways, to a diminution in the duration and intensity of the slack season and a more even distribution of trade throughout the year which would be very welcome

"47 The balance of trade in our favour, I have said, in nine months has been 61¾ crores I need not attempt to explain how the whole difference has been equated; but I can account at once for 56¼ crores, for in the settlement of our claims on other countries we imported 12 crores in gold and silver bullion, 18½ crores in sovereigns and accepted 26¼ crores in Council Bills The sovereigns, I need hardly say, are not imported necessarily for use as coin, but in order to obtain currency in any form that is desired and they are largely turned into rupees The absorption of gold, it is true, has continued to increase; in the first six months of 1912-13 it was a million pounds more than in the first six months of 1911-12 But that is only one element in the situation The financing of the wheat trade which I have said was unusually active took two crores of rupees more from us than in the previous year Jute, so far as currency is concerned, was a record crop, for the demands on our Calcutta Office in four months amounted to 12 crores of rupees, a sum exceeding even the previous record of 1906 and far above the requirements of any intermediate year This leads me to the question of the coinage of rupees. We have not added to the rupees in circulation for the last five years In November 1907 when coinage stopped we had 28 crores of rupees in hand Then came the scarcity and the commercial crisis of 1907 and 1908 during which instead of an absorption there was a return of rupees from circulation. By September 1909 we had in our possession no less than 48 crores. Since then there has been a steady absorption. It has proceeded at a rate considerably slower than many anticipated though much as I personally expected, but it has gone on year after year and at the end of last April we had no more than 15 crores in hand It was certain that in the next few months rupees would return; but it was equally certain that the resumption of coinage could not be avoided. The Secretary of State accordingly began to purchase silver in May last. Since then he has purchased £7,060,000 worth. This silver has yielded 15¾ crores of rupees 10½ crores passed into our ordinary balances in substitution for the gold used in the purchase, while the remainder, less cost of manufacture representing the profit on coinage, has been credited to the Gold Standard Reserve.

[1st March, 1913.] [*Sir Guy Fleetwood Wilson.*]

Currency.

"48 Having cleared the way by this sketch of the year's history, I can proceed to a fuller discussion of the important currency developments which I mentioned, the first relating to the Gold Standard Reserve and the second to the coinage of gold in India The first has to do with exchange and the requirements of international trade, the second with our internal currency That there is a nexus between the two cases is clear, but as regards the nature and extent of this nexus widely different opinions are held We are familiar with the view that a gold standard is impossible without a gold currency On the other side it is suggested that the currency in the hands of the people is not to any great extent available when coin has to be sent out of the country in settlement of foreign demands There is also strong opinion in favour of the view that the support which at times becomes necessary not only in this country but elsewhere against an unfavourable balance of trade can best be found not in the currency in circulation but in strong reserves I do not intend to enter on a discussion of these rival creeds. I would merely like to say that here in India we have made a great experiment in currency, that the experiment has been successful, and that we are satisfied with our system as at present developed I recognise however that we must always be ready to strengthen and adjust it as the need arises, and that in carrying out such re-enforcements and adjustments we must attend to experience as well as theory and bear in mind that the conditions in India may in certain particulars be special and stand in need of exceptional treatment This is the principle which should guide us in considering both the matters which I now lay before the Council I take first the question of the Gold Standard Reserve That Reserve has already reached the large figure of £22 millions including £4 millions held in rupees in India But we have never forgotten that in the troubles of 1907-09 we lost in little more than a year no less than £15 millions sterling, and though we have generally other gold resources on which we could draw, I have always been anxious that the Reserve which is specially earmarked for the support of exchange should be strengthened I have at the same time felt that it would be an advantage if a larger proportion of this Reserve were held in liquid gold instead of in securities On these points we have had I think the unanimous support of Indian opinion, but the Secretary of State has not always seen eye to eye with us, and the Council may remember that a year ago I was not sanguine that we should succeed in converting him to our view We have however succeeded The Secretary of State has agreed to raise the sterling assets of the Gold Standard Reserve in London to £25 millions and to hold £5 millions of this amount in gold and his decision is gratifying to me as strengthening our defences against the fall in exchange of which there is always a danger in times of adverse trade conditions.

"49 On the second development which I have to describe, I fear we cannot hope for the same unanimity of opinion Yet I feel certain that the two despatches on the subject, which I shall lay, will be read with satisfaction by many both in this Council and outside it.

Gold Coining

"50 In regard to the coinage of gold I may say that the initial selection of any one coin would not in fact definitely exclude another, for while recommending to the Secretary of State the coinage of sovereigns, the Government of India referred to the future possibility, should it be considered advisable, of introducing some other smaller coin such as a ten-rupee piece The sovereign introduces questions of control which as between ourselves and the Royal Mint are difficult of solution For this or for any other reason, the final decision may be, to begin with, a special Indian coin, but the experience we should gain in coining an Indian piece may show that it would be worth our while to undertake the additional trouble and expense which would be involved in the coining of sovereigns

"51. On the general question, as I have said, there is much difference of opinion There are those who seem to regard an institution of a gold mint as a cardinal point in currency policy and expect from it sudden and surprising results. Some are indifferent, regarding a gold mint merely as unnecessary, because they say we already get as much gold coin as we need from abroad, while there are others whose attitude is one of mistrust and condemnation, because they suspect that the establishment of a gold mint implies a radical change in the currency policy of the Government, or because they

[*Sir Guy Fleetwood Wilson*] [1ST MARCH, 1913.]

fear what is called the drain of gold to India. The first to my mind exaggerate the importance of the scheme and are unduly sanguine in forecasting its results. The last, I am confident, are unduly apprehensive.

"52. The view taken by the Government of India is a very simple and I think obvious one, and it involves no departure whatever from our currency policy. We have no idea of converting our currency into gold. We are not going to buy gold bars in order to coin them We cannot force a currency on the people, nor do we wish to do so. All we proposed is that if anyone who has gold wishes to have it coined he should be able to do so. The position is that in this country both gold and silver are established as legal tender currency. But while we can turn silver into coin, we have not so far been able to coin gold The argument that, in point of fact, we can get by importation as much gold as we can use, is true but it is incomplete. For one thing India itself produces an amount of gold which is not inconsiderable At present this goes to London, and it may continue to do so, but it is reasonable and it may prove economical that facilities should be given for coining it in this country if at any time the producers find their advantage in that alternative. Again there is a large quantity of gold bullion in the country. Assuming that the necessity arises of converting it into coin, why should it have to be sent 7,000 miles for the purpose? Or who is to say that it may not on occasion be more profitable or convenient to import and coin gold bullion rather than to import sovereigns? On questions of this kind I strongly deprecate an *á priori* judgment How any facilities for coining bullion which we give can increase the flow of gold to India I am unable to see In one form or another India will get precisely the amount of gold which she wants and which she is able to pay for. It may be urged that the use of gold as currency at any rate is for this country a superfluity. But what does this argument assume? It assumes that for India not gold but some other form of currency is the best. On the other hand some authorities assume that a gold currency is always preferable I make neither assumption I leave it to the people to decide what suits them best, and all I say is that if they find they prefer gold they are just as much entitled to it as any other people in the world Now when we are considering Indian currency we can no longer, as was the case not many years ago, think only of rupees Out of the total additions to the currency in the three years ending March 1912 amounting to 65 crores, rupees accounted for only 28 crores The habits of the people in fact are changing The last Currency Report of the Comptroller General shows clearly that gold has to an increasing extent established itself in ordinary circulation, while the expansion of our note issues gives evidence of a desire for a handier currency than silver and a readiness to use a higher unit than the rupee. While therefore we do not pretend to know to what extent the facilities for coining gold will be used, we think that there are substantial facts to support the sentiment which has frequently been expressed in this country in favour of our having a gold mint of our own And even without such support I make bold to say that sentiment is not a thing to be disregarded The sentiment I mean is not that of any particular race, class or community. India is a great country, not only by reason of past achievements in the highest fields of thought, not only by reason of her enormous population and vast area, but because of her rapidly increasing importance in the world of commerce I confess I think it is sometimes forgotten how big India is, and her growth in the matters with which I am more particularly concerned outstrips our ordinary conceptions of it. We are all united in this common bond that we are fellow citizens of one great Empire, and the sentiment I have in mind is the sentiment that should be common to all the people of a great and growing country. This mint, you may say, of which we are talking is a little thing But if there is a feeling that India after all is entitled to its own mints and that those mints should be empowered to turn out any coins that India requires, can anyone say that the feeling is in any sense unreasonable? I cannot of course anticipate the decision that may be reached regarding the denomination of the coin which we should issue, but personally I say that the sentiment which favours a special Indian coin is to me easily intelligible And I hope that our mints will continue to be Indian in the sense of being free from external control. Our mints may not be the best in the world, but I know of none better. The work they turn out is a credit to the Indian Government, and in saying so, I rely not on my own judgment but on the judgment of experts in Europe who have given me their opinions. This battle of the mints has now lasted for fifteen years. I do not for a moment say

[1ST MARCH, 1913.] [*Sir Guy Fleetwood Wilson*]

that throughout this period the issues have remained the same The combatants have frequently changed their positions The composition of the opposing forces has varied, as parties which at one time found themselves in one camp, transferred their allegiance presently to the other But on the whole, India has fought for a gold mint all these years, and personally I am glad that at a time when my association with the government of this great country draws to a close, the question is being brought to an issue.

"53 The Council will appreciate that all I have said in regard to exchange, currency, and the coining of gold is subject to a reservation. I refer of course to the statement made in the House of Commons by the Prime Minister Mr Asquith has stated that in the opinion of the Home Government the time has come for an enquiry into (*inter alia*) questions of currency and finance relating to India by an expert body and preferably by a Royal Commission I myself believe that our system of currency and finance in India rests on a sufficiently solid foundation I recognise however that it is the subject of many misunderstandings and of much misconception. A Commission of inquiry will clear the air and by increasing knowledge, it will diminish criticism. I believe that it will be educative rather than destructive. Holding this belief, I await with confidence the result of its deliberations on the currency conditions which I have described and which will now have to be submitted to its judgment.

Retrospect.

"54. This is my last year of office, and it is permissible that I should review the administration of the Department the control of which I am about to surrender

"55 When I assumed charge towards the end of 1908, the country, after a decade of remarkable prosperity, had just passed through a period of distressful scarcity The relapse was one of a kind to which, by reason of its climatic conditions, India has always been subject; but on this occasion its severity was accentuated by a financial stress that dislocated the world's greatest markets The gravity of the situation is explained in a word when I say that the year 1908-09 ended not with an anticipated surplus but with a deficit of no less than £3¾ millions From an agricultural point of view, the next year was favourable; but trade was slow in reviving and, as I said when I presented my second Financial Statement, the air of hopefulness, which pervaded the country as soon as a good monsoon had assured the agricultural position, was slow in penetrating the Finance Department. I remember well the difficulties which we encountered that year, the necessity we were under of explaining the situation to the large spending Departments and Local Governments, and calling on them to exercise all possible economies in view of our diminished resources, and their loyal response. In addition, when I came to sum up the experiences of the year and forecast the requirements of the next, I found myself faced with a great drop in opium revenue and the necessity of revising at considerable cost our settlement with Eastern Bengal and Assam, and I was forced to propose additional taxation. In 1910-11 the situation changed Prosperity returned. Our revenues increased We were able to expand those activities of Government which depend on money resources.

"56 In this brief review I have mentioned the increase of taxation which took place in 1910-11 I do not wish to rake up the ashes of an old controversy, but I can scarcely pass the subject by. Whatever may be said about it, I am unrepentant I hold this, indeed I regard as *res judicata*, that the taxation was justified on any reasonable forecast of immediate requirements at the time when it was imposed I say that its absolute necessity might have been demonstrated at any moment during the last three years if what has now happened in our opium trade had happened previously But there are other and more general considerations If we had merely to provide for existing charges, the position would be simple; whenever revenue rose above expenditure, the excess would be cut off by a reduction in the scale of taxation. But India is not a developed country. It is not a country in which any one can accept the current equipment and the current scale of expenditure as sufficient. I am not suggesting taxation up to the hilt; but in view of urgent and legitimate demands I hold that the real question is not whether we could not have done without further taxation but whether the further taxation has in fact been burdensome Some of our critics seem at times to forget that development has to be paid for. I claim to have established without hardship a broader basis of taxation which has been and will continue to be of benefit to the country.

[*Sir Guy Fleetwood Wilson.*] [1ST MARCH, 1913.]

"57. A point I touch on is economy Simple though this subject be, it seems to be open to misconception On the one hand, it has been felt that I have been unnecessarily severe in effecting economies, whilst on the other hand, I have been criticised for assenting to a large increase in expenditure What I mean by economy is neither the hasty reduction of expenditure in a crisis, nor the opposition to new expenditure without regard to its character or object. What I mean by economy is spending your money on good objects and getting your money's worth for what you spend. This object I have kept in view through good report and through bad report, or rather perhaps I should say through good and bad seasons without distinction, and I claim to have been successful in its attainment

"58 As relevant to this subject I mention the department of audit. That department is one with which, through a long experience, I have been familiar, and I know its value I have endeavoured in this country to demonstrate my belief in it. I have every reason to think that the position of the Comptroller and Auditor General will be substantially improved, that he will be relieved of other financial duties and will be able to devote his whole time to the development of our audit system I look for a new spirit in the Audit department, a spirit which will bring about a recognition of its true relationship to the Executive, which will ensure hearty co-operation in the work of Government

"59 A more general question is raised when we co-relate the expenditure we charge to revenue and our capital expenditure There is no doubt a competition between these two classes a competition which Mr Gokhale has brought out clearly enough in more than one Resolution But the principles which guide us in determining the allotments to be made for the various heads of revenue expenditure must equally guide us when we come to the distribution as between revenue and capital expenditure of an accrued surplus. There are enthusiasts for education and enthusiasts for railways The Government of India have to hold the balance between them and endure the disparagement of both I have always been opposed to any hard and fast rule The distribution must be determined on a consideration of requirements at the time of allotments. There is another consideration It is a mistake to regard our revenue and capital accounts as watertight compartments; there is always a movement from one to the other In good years the revenue account supplies the capital, that has lately been the ordinary position But the movement has sometimes been reversed, and if in the last year or two we have been using our surplus partly to pay off temporary debt, it must not be forgotten that that temporary debt was raised in part to make good a revenue deficit The outstanding difficulty in Indian finance is its liability to extreme vicissitudes The true use of surplus money in good years is to be found in the reduction and avoidance of debt. That is not a picturesque policy, but it is the only sound one Now from this point of view what have we done in recent years? At Home our borrowings have been small That may be the result of necessity rather than of choice; but in India where the market has been improving instead of deteriorating my loans have been studiously moderate In 1909 I raised 2½ crores; in 1910, 1½ crores, in 1911, 2 crores; in 1912, 3 crores The net result of my loan transactions, taking into account discharge of debt, is striking. In the following figures I include both direct borrowings by the Secretary of State and capital raised through Railway Companies

In 1909-10 there was a net addition of £13 millions;
In 1910-11 " " " of £6½ millions;
In 1911-12 " " " of £1⅓ millions;
and In 1912-13 " a net decrease of £1 million

"Meanwhile the legitimate demands for non-recurring expenditure—the only demand which could be met from accrued surpluses—of our different departments, more particularly of education and sanitation, have been generously met A reasonable railway and irrigation programme of capital expenditure has been maintained and while this has been effected, I have at the same time strengthened our position against the possibility of financial troubles by a restriction of borrowings. My restraint in the past will be an asset for my successors in the future

"60 I turn to another element of strength By the end of 1909 there was practically no gold left in the Government reserves in this country Since then by the ordinary

[1ST MARCH, 1913.] [*Sir Guy Fleetwood Wilson.*]

operations of trade gold has flowed in, till we now hold £19,500,000 in our currency reserve in India. In the same reserve at Home we have £7,300,000; in the Gold Standard Reserve we have £18 millions in gold assets, and we hope, in consequence of the Secretary of State's recent decision, to have eventually £25 millions. At any rate at the moment we have altogether £45 millions in gold and gold securities and that is a bulwark of enormous strength against a fall in exchange. Our currency system seems to be sound. In our English way we have adapted it from time to time to meet requirements as they arose. The result I do not claim is perfect; but we may be satisfied with a scheme if it is practical. It has the approval of economic experts. It has been taken as an exemplar in other countries, and it has the confidence of our business men. If I have to take the responsibility when things go amiss, I am surely entitled to claim a little credit for success The Indian believes in the efficacy of good intentions. I have meant well by India, and it means much to me in presenting my fifth Budget that I can honestly say that should financial trouble come on her, India is prepared to meet it.——*L' India farà da se.*

Conclusion.

"61 A Financial Statement, the forerunner of the Budget, has to-day been presented, for the first time, in Delhi; restored to her pride of place as India's Imperial city. Through centuries Kings of every race have fought to win or keep her: the blood of men and the tears of women have been freely shed to cement the Empires over which her owners have held sway But I prefer to think of Delhi, not as the prize of conquest, or the home of conquerors, but as the capital of a contented empire, the abode of peace and prosperity, of wise and prudent counsels Such I hope she may ever be.

Glorious though she has been, may Delhi rise to glories still greater; the glories—to quote the words of the Viceroy's speech which it devolved on me to read to you in the Diwan-i-Am—of "the peace, happiness and contentment of the millions over whom the King-Emperor exercises sway, the trust and confidence which England has been able to repose on their loyalty, the generous share which she had been able to give to the sons of India in sharing her councils and in shaping the destiny of this great and wonderful country"

It rests largely with you and your successors in this Council to bring our hopes to fruition

This is my last Budget, and this day practically ends my career in India

I shall sever my connection with India with profound sorrow; but I rejoice exceedingly that I shall leave her loyal and prosperous"

The Council adjourned to Wednesday, the 5th March, 1913.

W H. VINCENT,
Secretary to the Government of India,
Legislative Department.

DELHI,
The 1st March, 1913

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE INDIAN COUNCILS ACTS, 1861 to 1909 (24 & 25 Vict., c. 67, 55 & 56 Vict., c. 14, AND 9 Edw. VII, c. 4).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 5th March, 1913.

PRESENT:

The Hon'ble SIR GUY FLEETWOOD WILSON, G.C.I.E., K.C.B., K.C.M.G., Vice-President, *presiding,*
and 59 Members, of whom 52 were Additional Members.

GOLD COINAGE.

The Hon'ble Mr. Gillan: "Sir, on behalf of the Hon'ble the Finance Member, I beg to lay on the table the two despatches* relating to gold coinage in India mentioned in the Financial Statement."

QUESTIONS AND ANSWERS.

The Hon'ble Sir Gangadhar Chitnavis asked :—

"Will the Government be pleased to state how far the scheme for serial entry and loading of goods, discussed at the meeting of inquiry recently held at Cawnpore by the President of the Railway Board has proved a success, and, if successful, whether it is proposed to carry it out on all the systems of Indian Railways?"

The Hon'ble Sir T. R. Wynne replied:—

"The new system for serial entry and loading of goods is still under trial on the Great Indian Peninsula Railway and it is proposed, later on, to hold a conference of trade and railway representatives to consider whether the system has proved itself a sound one, and, if so, whether any modification in any specific direction is desirable.

"If the general opinion is that the system is a satisfactory one, other railways will be addressed with the view to its adoption."

The Hon'ble Sir Gangadhar Chitnavis asked :—

"Will the Government be pleased to state if there is any proposal before them for an increase in India's annual contribution to the naval defence of the British Empire, and if before any final step is taken the members of this Council will be given an opportunity of submitting their views about any proposed increase in the burden?"

* *Vide* Appendix A.

His Excellency the Commander-in-Chief replied:—

"The answer is in the negative."

The Hon'ble Khan Bahadur Mir Asad Ali asked:—

"(*a*) Will the Government be pleased to state whether any portion of the Imperial Durbar grant of Rs. 50 lakhs a year is to be expended on Muhammadan education?

(*b*) If so, will the Government be pleased to state what amounts were allotted to different provinces of the Indian Empire?"

The Hon'ble Sir Harcourt Butler replied:—

"The Imperial Durbar grant of Rs 50 lakhs was distributed under general Educational heads as already announced in the Council. The expenditure of any portion of the sums so allotted upon specifically Muhammadan education (as distinguished from education open to Muhammadans in common with other communities) is a matter for decision by each Local Government"

The Hon'ble Rai Sita Nath Roy Bahadur asked:—

"(*a*) Is it a fact that the abolition of the practice hitherto observed of keeping memorandum in currency offices of the numbers of currency notes valued at Rs 50 and over reported to be lost or stolen has created a sense of insecurity in the minds of the people respecting the use of currency notes?

(*b*) Has Government considered the question whether the abolition of the former practice is or is not likely to facilitate encashment of lost or stolen currency notes and thereby create an impression that thefts of currency notes may be commited with impunity?

(*c*) Will the Government be pleased to state whether they have received any communications indicating that their present action has had the support of the Indian Commercial Community of any Province?

(*d*) Will the Government be pleased to state whether they propose to re-introduce the former practice?"

The Hon'ble Mr. Gillan replied:—

"(*a*) The Government are unaware that the abolition of the stopped note list has had the effect suggested

(*b*) If the Hon'ble Member will refer to the Resolution No. 523-F, dated the 12th November 1912, a copy of which is laid on the table, he will see that the question referred to was fully considered.

(*c*) The answer is in the negative.

(*d*) The answer is in the negative"

The Hon'ble Rai Sita Nath Roy Bahadur asked:—

"(*a*) Will the Government be pleased to state whether schemes for the canalisation of Tulley's Nullah in Calcutta and the construction of a direct canal connecting the Madaripur Bheel route with the river Hooghly have been submitted to this Government by the Government of Bengal?"

[5TH MARCH, 1913.] [*Rai Sita Nath Roy; Sir Robert Carlyle; Mr. Vijiaraghavachariar; Sir Reginald Craddock; H. E. the Commander-in-Chief; Sir Gangadhar Chitnavis.*]

"(*b*) Is it a fact that a direct canal would considerably shorten the journey and minimise the risk which a journey by the Sunderbans or the outer route entails, and would greatly reduce transport charges and facilitate transport of jute and other commodities from Eastern Bengal to Calcutta?"

"(*c*) Do the Government propose to sanction the above schemes?"

The Hon'ble Sir Robert Carlyle replied :—

"The schemes referred to in question (*a*) have not yet been received by the Government of India.

Questions (*b*) and (*c*) cannot be answered until the schemes have been received and considered."

The Hon'ble Mr. Vijiaraghavachariar asked :—

"Will Government be pleased to state whether they propose to publish the latest despatch of the Secretary of State for India on the question of the growth of an independent medical profession in India?"

The Hon'ble Sir Reginald Craddock replied :—

"The Government of India do not propose to publish the despatch to which the Hon'ble Member apparently refers."

The Hon'ble Mr. Vijiaraghavachariar asked :—

"Will Government be pleased to state what are the recommendations of the Committee presided over by Admiral Slade on the Royal Marine?"

His Excellency the Commander-in-Chief replied :—

"The recommendations are being considered by Government, and while in this stage no useful end would be attained by publishing them."

The Hon'ble Sir Gangadhar Chitnavis asked :—

"Has any report been submitted by the Town-planning experts, Captain Swinton and others, on the location of the new Imperial capital? If so, will Government be pleased to lay on the table a copy of the report?

(2) Will the Government of India be pleased to make a statement about the duties which these experts are performing since their return from England this cold weather?

(3) Have any references been made or are any references proposed to be made to the Committee of Architects consisting of Messrs Baker and Lutyens? If so, will Government be pleased to furnish the Council with a statement of such references? Do Government propose to consider the advisability of associating with these architects an European architect of Indian experience and also a qualified Indian with necessary experience?

(4) Is it a fact that there is a widespread feeling among all His Majesty's subjects in India that the dominating feature of the new capital should be oriental style?

(5) Will Government be pleased to state whether any opportunity will be afforded to this Council for discussion before any decision is arrived at in respect of the site and architecture of the new capital?"

[*Sir Robert Carlyle; Rai Sita Nath Roy; Mr. Clark.*] [5TH MARCH, 1913.]

The Hon'ble Sir Robert Carlyle replied:—

"(1) The Government of India have not yet received a final report from the Town-planning experts.

(2) The experts have been and are engaged in considering various alternative sites and lay-outs for the new city.

(3) The Government of India have not framed definite terms of reference to the Committee of Architects. Mr. Lutyens is associated with the Town-planners and both he and Mr. Baker, with the assistance of Sir Swinton Jacob, an architect of much experience in the design and construction of buildings in this country, will submit designs for two buildings of importance and will advise the Government of India on the designs of all other new buildings and on any other matters regarding the new Capital that may be referred to them.

(4) The question of the style of the architecture of the new city, as the Hon'ble Member is doubtless aware, has formed the subject of considerable discussion, both in England and in India, in the course of which various opinions have been expressed. The best available advice will be taken in regard to all architectural questions, and all local conditions affecting them will be fully considered before any final decision is arrived at.

(5) Government do not propose to put forward the question of the site and architecture of the new Capital for discussion in their Legislative Council."

The Hon'ble Rai Sita Nath Roy Bahadur asked:—

"(*a*) Is it a fact that cases of theft of postal articles have largely increased of late?

(*b*) Will the Government be pleased to lay on the table a statement of such cases of theft for the last five years ending with the year 1912, and the amounts of loss sustained thereby?

(*c*) In the event of there being a considerable increase in the numbers of such thefts, do the Government propose to appoint a committee to inquire into the matter with a view to devise means for providing safeguards against such thefts in the future?"

The Hon'ble Mr. Clark replied:—

"Government have no reason to believe that cases of theft of postal articles have largely increased of late. They regret that no statistics showing the number of cases of theft of all classes of postal articles are available. A statement, however, has been prepared and is laid on the table showing for the last five years the number of registered and insured articles stolen or damaged and the amount of compensation paid. The statement does not include unregistered articles as no record of losses in such cases is possible. It includes not only cases of theft by postal officials and others, but also cases of loss or damage caused by negligence, accident and highway robbery. The Post Office does not keep a separate record of cases of theft.

"The statement shows that while there has been an increase in the percentage of cases of loss, or damage to, registered articles, there has been a decrease in the case of insured articles.

"The value of inland registered and insured articles is not declared at the time of posting. The amount of loss sustained by theft cannot therefore be stated; but if the total amount of compensation paid is taken as a guide, the value of the contents of the articles lost was comparatively insignificant.

[5TH MARCH, 1913.] [*Mr. Clark; Mr. Vijiaraghavachariar; H. E. the Commander-in-Chief*]

"In the circumstances Government do not consider that there are grounds for the appointment of a special committee of inquiry."

Year.	Total number of articles registered	Number of registered articles for which compensation was paid	Percentage of registered articles on which compensation was paid	Total amount of compensation paid for registered articles.	Total number of articles insured.	Number of insured articles for which compensation was paid.	Percentage of insured articles on which compensation was paid.	Total amount of compensation paid for insured articles.
				Rs				
1907-08 . .	21,788,824	110	000504	1,437	856,386	39	00455	9,015
1908-09 . .	23,071,956	162	000702	2,212	956,189	53	00550	10,489
1909-10 .	25,076,990	227	000905	3,197	1,014,957	59	00564	8,046
1910-11 .	25,401,163	253	000997	3,304	1,169,428	51	00436	8,694
1911-12 . .	20,130,887	347	001722	4,467	1,856,902	72	·00587	[illegible]

The Hon'ble Mr. Vijiaraghavachariar asked:—

"Will Government be pleased to make a statement informing this Council as to what progress has been made in the matter of the proposed amalgamation of the Indian Post and Telegraph Departments?

Have Government matured any scheme upon the subject and, if so, will they be pleased to state whether they propose to place it upon the table before finally adopting it?"

The Hon'ble Mr. Clark replied:—

"I propose to explain to Council what progress has been made in the matter of the proposed amalgamation when I introduce the head of Posts and Telegraphs in the discussion of the Budget on the 7th instant, on which occasion it will be possible to deal with the matter more fully than in reply to a question; and in these circumstances perhaps the Hon'ble Member will not object to waiting for the more complete statement which I shall then be in a position to make."

The Hon'ble Mr. Vijiaraghavachariar asked:—

"Will Government be pleased to state whether the Committee, presided over by Field Marshal Lord Nicholson on the Indian Army has finished its labours, and whether its report has been received by Government? If not, will Government be pleased to state whether it will be in a position to give this Council information as to the probable financial effect of its recommendations before the discussion of the Budget in March next?

"Will Government be pleased to state the estimated cost of the Committee during the current financial year?"

His Excellency the Commander-in-Chief replied:—

"The answer to the first portion of the question is in the negative.

The cost of the Committee during the current financial year is estimated at £15,000."

[*Mr. Clark.*] [5TH MARCH, 1913.]

THE INDIAN COMPANIES BILL

The Hon'ble Mr. Clark :—" Sir, I beg to present the Report of the Select Committee on the Indian Companies Bill. It is not our general practice at this stage in the passage of a Bill for the Member in charge to discuss its progress, and I do not propose to take up the time of the Council by any reference to the various amendments made in the Bill which are set forth in the Report, and which will be considered by Council when the Bill comes up for final discussion on the 18th March But I think it will be of assistance to Council if with your permission, Sir, I say a few words of explanation on one matter I refer to the paragraph in their Report in which the Committee deal with the proposals relating to Directors and Managing Agents which I adumbrated in Council when moving for the Committee on this Bill I want to make it quite clear what the effect of the Committee's recommendations will be. The Committee have unanimously accepted the principle that there is room for the imposition of certain wholesome restrictions in connection with the management of companies by Managing Agents in this country; they think on the one hand that the clauses submitted to them provide a reasonable measure of disclosure and secure to a reasonable extent the principle that directors of a company should be independent from the Managing Agents; and, on the other hand, they see no ground to suppose that these provisions would impose any undue restrictions on legitimate transactions. They consider, however, that in view of their intrinsic importance, and as they have not been formally before the country, they should be circulated before taking their place in the Company law of the land They therefore have not included them now in the Bill, but they have taken the opportunity of recording their view that the ultimate incorporation in the law of such provisions is highly desirable

"Government have made no difficulty about accepting this view They have always recognised that these clauses stand on a different footing to the rest of the Bill in that they have been introduced at a later stage without that previous circulation which is a part of our usual legislative procedure when dealing with important and not exceptionally urgent measures While this Council has every right to consider itself representative of India, we cannot yet press the theory of representative Government too far, and when Hon'ble Members ask that important provisions of this kind which have not been before their constituencies by the usual method of circulation or publication, should be submitted to those constituencies, Government have no desire to stand in the way. It happens also that in this particular case there is no great difficulty about the matter, though it involves a somewhat cumbrous procedure The clauses are complete in themselves, and cannot be said to be an absolutely essential part of the general body of Company law It is therefore easy enough to publish these clauses for examination and consideration, and to incorporate them subsequently in the law, either as they now stand, or if experience so indicates, with suitable modifications Probably it will be possible to do so before the main Bill, which will be passed into law this session, actually comes into operation, so that the whole law—that is, the main Bill based on the English law, together with such clauses as may be incorporated hereafter relating to Managing Agents—would come into force at one and the same time We have found it necessary to allow a fairly long interval between the passage of the main Bill and the date when it comes into operation, in order to set up satisfactorily the necessary machinery for working the Act It is particularly important to strengthen registration in this country in view of the larger powers and responsibilities which have been placed on Registrars, and machinery must be created for that purpose We have also to take up with Local Governments the question of the training of auditors, and there are other minor matters to arrange The Committee therefore have decided to recommend that a year should be allowed between the passage of the Bill and the date of its coming into operation which will be on the 1st of April, 1914 I see no reason why these clauses relating to Managing Agents which will now be published for criticism, should not be passed into law during next cold weather, and, as I have said, incorporated in the Company law before the end of the financial year. Government could not have agreed to the re-publication of the

[5TH MARCH, 1918.] [*Mr. Clark; Sir Reginald Craddock.*]

Bill as a whole. No adequate grounds have been shown for its re-publication, and it would be preposterous without such grounds to postpone the passage of a measure which is very necessary to India, with the obvious corollary that the date of its coming into operation would also have had to be postponed. The present arrangement avoids this necessity and at the same time enables the new clauses to be published before they become law.

"There is just one other thing which I should like to say about these clauses before we part with them for this session In the last few days they have been violently attacked in certain quarters, and Government have been criticised for venturing to bring them forward in this Committee I do not complain of that; nor am I concerned now to discuss or to defend the merits of the clauses themselves. It is enough for me that they will be published with the imprimatur of an exceptionally strong Committee which is representative of legal experience in different parts of India and of widespread commercial interests both European and Indian But it is difficult not to see a certain significance in the fact that these attacks all emanate from one quarter and that what is greatly exercising Calcutta appears to leave Bombay and other commercial centres unmoved. Within the last week or ten days, three of the great Chambers of Commerce in India have held their annual meetings, and it is at least remarkable that neither in Bombay nor in Cawnpore, where there are also Managing Agents whose interests can hardly be much less important than those in Calcutta, whose honour we may well suppose to be just as sensitive, was there any animadversion on these proposals I cannot help connecting this circumstance with another—that when I offered only a few days ago to go down to Calcutta to talk over these clauses and other amendments in the Bill, the offer was met in a way which amounted to something very like a refusal to discuss them with me. Yet I think discussion at that point might very possibly have brought about an arrangement which would have enabled these provisions, as well as the rest of the Bill, to be passed into law without further delay, and would have saved Council some trouble and inconvenience in the future I cannot but regret, Sir, that it should have been thought desirable to take up this attitude It is not fair to Government, nor is it even business-like Government's one wish in this matter has been to work in co-operation with the commercial community They have had no desire, as I have explained repeatedly, to throw any slur on any person or body of persons If I may speak of myself, I am fortunate enough to have many friends in business circles in this country, some of them friends of a standing far older than my time in India, and I should no more dream of casting any shadow of doubt on their probity than I should expect them to doubt mine But nobody will deny that there are abuses in connection with these agencies; and in these clauses we have endeavoured to make a very modest beginning towards meeting them We have had no desire to impose unnecessary or harassing restrictions To avoid this, we have spared no pains in consulting commercial opinion before framing these amendments, and I think members of the Committee will testify to my readiness, both on these clauses and throughout the Bill generally, to accept the views of the commercial representatives wherever Government could possibly do so I take no special credit for this; it was the only prudent and reasonable course; but we can truly say that we have done our best on our side to bring about a satisfactory solution, and in return we had a right to expect that we should be met in something of the same spirit."

THE INDIAN CRIMINAL LAW AMENDMENT BILL.

The Hon'ble Sir Reginald Craddock :—"Sir, I beg to introduce a Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1898, and to move that it be referred to a Select Committee consisting of the Hon'ble Mr Syed Ali Imam, the Hon'ble Maharaj-Kumar Gopal Saran Singh, the Hon'ble Mr. Monteath, the Hon'ble Sir Gangadhar Chitnavis, the Hon'ble Mr. Ebrahim, the Hon'ble Mr. Rayaningar, the Hon'ble Mr Malaviya, the Hon ble Sir William Vincent, the Hon'ble Mr. Wheeler, the Hon'ble Mr.

Kenrick, the Hon'ble Mr. Kesteven, the Hon'ble Mr. Meredith, the Hon'ble Mr. Walker, the Hon'ble Major Blakeway, the Hon'ble Mr. Das, the Hon'ble Maharaja Ranajit Sinha and myself with instructions to report by the 11th instant.

"It has devolved on me to introduce in this Council a Bill further to amend the Indian Penal Code and the Code of Criminal Procedure and to move that it be referred to a Select Committee

"This Bill is intended to introduce into the Criminal Law of India a new offence, the offence of criminal conspiracy Now when it is sought to introduce a new law, especially a law which creates a new offence, the first and most important consideration is a clear comprehension of the purpose and scope of the proposed law. When the purpose and scope of the new law have been made clear—for until this is done, it is obvious that no opinion of any value can be formed upon it,– the next point that will arouse questioning will be, is this law necessary? That is the question of principle which the Council have to decide to-day. Thirdly, there remains for consideration, the question whether the proposed law, as drafted, succeeds in fulfilling the object that it has in view, or whether it is open to adverse criticism on points of detail on the ground that it either fails to secure its object, or that it entails other undesirable consequences. It is for this last purpose that I am moving that the Bill be referred to a Select Committee.

"To-day, however, I am only concerned to explain exactly what the proposed Bill is intended to effect, and to ask the Council to approve of the principle that this Bill is necessary, leaving for subsequent examination, according to our usual practice, the precise drafting which is best calculated to give effect to the principle when it has received the approval of this Council.

"The text of this Bill was published 8 days ago, and the most important clause in it is clause 3, which proposes to add to the Indian Penal Code a new section, 120(*a*) containing the definition of criminal conspiracy. All the rest of the Bill is subsidiary to that definition I will read clause 3 The new section 120(*a*) will be as follows, according to clause 3

'When two or more persons combine and agree to do or cause to be done, (*i*) an illegal act, or (*ii*) an act which is not illegal by illegal means, such agreement is designated a criminal conspiracy, provided that no agreement except an agreement to commit an offence shall amount to a criminal conspiracy, unless some act besides the agreement is done affecting the object thereof by one or more parties to such agreement'

Explanation –'It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object'

"The Council will observe that there are several ingredients in this new offence. In the first place, to constitute a conspiracy, it requires the combination in agreement of two or more persons, and to make that conspiracy criminal requires either that the object in view or the methods employed should be illegal The word 'illegal' is defined in section 43 of the Indian Penal Code as being 'applicable to everything which is an offence or which is prohibited by law, or which furnishes ground for a civil action.' Although by this definition the term 'illegal' includes things which are offences and things which are illegal, but not offences, the Council will observe that this Bill contemplates a distinction between an agreement to commit an offence, and an agreement of which either the object or the methods employed are illegal but do not constitute an offence. In the case of the former, the criminal conspiracy is completed by the act of agreement; in the case of the latter, there is a further agreement required before the offence is complete, namely that some act must be done by one or more of the parties to the agreement to effect the object thereof. There must in such cases be what is commonly termed an overt act.

"Similarly, the punishment provided for a criminal conspiracy may be more severe if the agreement is one to commit a serious offence, and will ordinarily be less severe if the agreement is to commit an act which is not a serious offence, or an act which, although illegal, is not an offence That is the law to which I am asking the general consent of the Council at this stage.

"I will now pass on to explain why it is not only expedient but necessary that this offence of criminal conspiracy should be included in the Indian Penal

[5TH MARCH, 1913.] [*Sir Reginald Craddock.*]

Code With a few small exceptions, the criminal law of India is based on the criminal law of England, and though the offence of conspiracy may, to a large extent, be new to the law of India, it is a very old law indeed in England. The original law of Conspiracy in England goes back at least to the time of Edward I, when the Ordinance of Conspirators was promulgated in 1305. It has formed part of the common law of England, and during succeeding centuries has developed under the interpretation of judges from being a law originally to deal with conspiracies to promote false and malicious indictments, into a law which includes conspiracies for the doing of any criminal offence, and also conspiracies to do injuries to third persons

"A comparatively recent exposition of the law is to be found in Quinn *v.* Leatham, 1901, in which Lord Brompton ruled that an offence consisted not merely in the intention of two or more but in the agreement of two or more to do an illegal act by legal means, or a legal act by illegal means. The result of this development of the law has been to render a purpose an offence which is criminally punishable when concerted by several, which would only be an actionable wrong if entertained merely by an individual.

"As was said by the Queen's Bench in Scott *versus* Brown, 92, 'this distinction rests on the very solid ground that though every wrong may not be dangerous to the public, yet every coalition to promote wrong is manifestly of that character,'

"The development of the Law of Conspiracy in England illustrates a most important truth which has a very significant bearing on the present circumstances of India and on the modern developments which have taken place in this country. In a crude state of society men resort to sudden violence to attain their ends. They may coalesce rapidly to form a mob following like sheep at the instigation of a few leaders, or they may combine themselves into a criminal gang whose objects and means of subsistence are a particular kind of crime; but as society develops, co-operation and combination among evil-doers assume much more insidious shapes. On the one side there may spring into existence secret organisations and secret conspiracies animated by dangerous designs; on the other, men put their heads together to gain their ends by crooked and devious means by which they seek to coerce the free will, and interfere with the liberty, of individual citizens. Education and intelligence among the evil-minded, from which no society, whether it be in Europe or whether it be in Asia, is free, merely bring into use more intelligent means, including even the perversion of the law itself, towards the ruin of an enemy. The crude conspiracy of engaging a few men to way-lay and beat or murder an enemy is supplemented by something more cunning, with more elaborate precautions to conceal the design, more secret methods for carrying it out, and better organization for escaping when it is carried out The greater the success which is achieved, whether it be gained by better organisation, by more effective methods of silencing witnesses or informers, or or by hiding even the nature of the wrong under the cloak of legality, the greater becomes the danger to the peaceful citizens and to society at large Conspiracies of this kind may be aimed directly at the State and be frankly revolutionary in character; or they may be actuated by hostility to the State, but be carried out merely to the loss and danger of private individuals; or they may be entirely unconnected with the State and be entered upon merely for the gratification of personal spite, or to secure unlawful gains from private individuals or from the public at large. The more complex the state of society, the more elaborate its laws, the more subtle and dangerous become the methods open to the evil-minded for victimizing and persecuting the innocent.

"In addition to conspiracies to do personal violence of various kinds, there may be conspiracies to defraud, conspiracies to levy blackmail, conspiracies to defame, conspiracies to ruin, all of which may be levelled against individuals by unscrupulous persons combining together. The English law makes such conspiracies *per se* penal; the Indian law does not. And it is this serious flaw in the Indian Penal Code that this Bill, for which I ask the whole-hearted support of this Council, is designed to remove.

[5TH MARCH, 1913.] [*Sir Reginald Craddock.*]

"The Council will certainly wish to know how such an omission came to be made in the Indian Penal Code, and whether it was deliberate or unintentional. Old records of that time throw no clear light upon this point, but from the fact that although the Penal Code became law in 1860, on the very morrow of the mutiny, it did not render penal, as such, even a revolutionary conspiracy against the State,—an omission which ten years later was rectified by the enactment of section 121 (*a*), it seems to be extremely probable that conspiracy *per se* was not made a separate offence in the Indian Penal Code originally because it was thought that the law of abetment contained in Chapter V of the Code would be sufficient to secure the punishment of conspirators. The enactment of section 121 (*a*) proved that it was not sufficient, but, while this omission in the Indian Penal Code of 1860 was corrected by the Amending Act of 1870, so far as conspiracies against the State were concerned, in regard to all other offences and in regard to conspiracy as generally known to the English law, the omission has remained uncorrected to this day, and the time is more than ripe for this omission to be rectified without any further delay. The law of abetment is contained in section 107 and the following sections of the Indian Penal Code. It is as follows —It contemplates three alternative methods; (1) instigation, (2) conspiracy, and (3) aid But in the case of abetment of conspiracy, some act or illegal omission must take place in pursuance of the thing which is abetted. It is true that abetment of the commission of an offence, including abetment by way of conspiracy, is ordinarily punishable even if that offence is not actually committed, but some further step must have been taken than the mere agreement towards the commission of the offence before conspiracy will constitute an abetment. If it does not constitute abetment, the law can take no cognisance of it. Thus, if a band of conspirators were surprised or overheard plotting the crime of murder, but they were caught before there was time for any of them to put into execution any of the steps necessary for the act, however guilty their intentions, however diabolical and well-conceived their plot, they will have committed no offence in the eyes of the law Not only this: but even if with the clearest evidence of conspiracy such as I have described above, the actual crime was committed by some third person, it would be impossible to bring the conspirators to book unless it was possible to show by evidence the connection of the man or men who carried out the crime with those conspirators So that, a band of conspirators may carry out a series of crimes with complete impunity if they took care to employ others whose connection with the conspirators could not be established. Again, you may have the most indubitable evidence that a band of men had agreed together to murder any class of subject; many murders may have occurred, but the actual perpetrators might not be caught or traced; yet, unless it could be shown that one of the band had actually taken any steps in the prosecution of the common object of that conspiracy, the conspirators would not come within the clutches of the law. In England, the mere conspiracy to commit murder is punishable with ten years' penal servitude: in India, it is not an offence at all. It is within the knowledge of this Council that of recent years such conspiracies have come into existence It is impossible for the Government to disclose all that it may know of their continued existence, but that it has the knowledge that they do exist, this Council must take on trust Surely the Council needs no argument from me to convince them that this is a state of things which cannot be tolerated a day longer than is necessary. I go further and I say that even if the events of the past few years had shown no evidence of the existence of criminal conspiracies the assimilation of the law of India to the law of England, the removal of this flaw in the Indian Penal Code would be a precautionary measure of the utmost importance, and, just as it is with murder, so it is with other offences The punishment for conspiracy *per se* may properly vary with the gravity of the crime contemplated, but to allow wicked conspiracies for the commission of offences to be undertaken with impunity is dangerous alike to the interests of the State and to the interests of the individual There are many heinous crimes short of murder for which men may plot together; to burn down houses, to injure or maim men or cattle, to destroy property, to kidnap minors, to bring false charges, these are all serious crimes to which the

[5TH MARCH, 1913.] [*Sir Reginald Craddock.*]

considerations that I urge in respect of murder apply in a greater or less degree: and I cannot imagine for a moment that any Member of this Council will shrink from supporting this Bill so far as these are the objects which it has in view.

"I next come, Sir, to that section of criminal conspiracy as defined by the Bill, which deals with cases which are not in themselves offences under the criminal law. In respect of these we have considered it wise and proper to make the law less stringent than is the case in England. Conspiracies to do illegal acts or legal acts by illegal means when neither the object of the conspiracy nor the means to be used constitute an offence, under the English law requires no overt act to make the offence complete. In this Bill it is provided that an overt act is necessary to make such conspiracies criminal. In the case of these conspiracies, the wrong to be inflicted, if committed by a single person, would merely be illegal As long as it is a case of a private wrong between two individuals, the party aggrieved can be left to his civil remedies; but when the wrong is inflicted upon him by a combination of his neighbours or his enemies, or by a class of persons acting against a member or members of another class, the consequence may become so serious as to require the intervention of the State with power to punish not only because such a conspiracy may lead to acts of lawlessness and conduce to a breach of the peace, but also on account of the great importance of protecting the individual in the exercise of his private rights as a citizen The ordinary civil law may suffice to protect him against one opponent, but he may easily be driven to surrender his lawful rights by a combination of many opponents There may be a conspiracy to wrong a man in the exercise of his trade or profession, a conspiracy to deprive him of his common rights, and a conspiracy on the part of one sect or class to cause persistent annoyance to another sect or class; these are all instances of conspiracies which it is desirable to render punishable by law if once they go beyond the stage of mere agreement There are many other ingenious devices for coercing and annoying an unpopular person or a member of another creed, to which the great diversities of race, class and creed that prevail in India render India peculiarly liable Such minor persecutions are bound to lead to bad feeling, and must eventually tend to serious crime, and it is of the utmost importance that the State should have the power of stepping in at an early stage to check such combinations before they assume serious proportions or entail serious consequences It is not a rash assertion to make that in India many crimes that are committed have had their origin in ill-feeling engendered by wrongs of this type, and the records of our police-stations and our criminal Courts are full of wrongs reported in which a resort to the civil Court is the only remedy that can be suggested No one desires to punish conspiracies to do private wrong with the same severity as conspiracies to commit serious offences, and the Bill therefore provides for no more than a maximum penalty of six months' imprisonment with the option of a fine in cases which fall within the category that I have just described.

"The point that I wish to impress upon this Council is that these petty persecutions may possibly lead to petty crime, from petty crime to organised crime, and from organised crime to a state of terrorism and demoralisation, which is subversive of all peace and justice and is harmful to all interests, public and private. What this Bill is intended to do is to confer on the authorities power to check these movements in their earliest stage of persecution and wrong-doing before their other and more serious consequences shall have time to ensue. My firm contention is that the principle of this Bill is a right principle, and the powers it confers are urgently necessary in the interests of peaceful and quiet government. I do not for one moment admit that these powers were not necessary fifty years ago when the Penal Code first came into force; but even if they were not necessary then, they are necessary now. If they were, as I contend, necessary even then, they are doubly necessary now. The more complex social life becomes, the more safeguards are required. The law of conspiracy is the counterpoise to the growing risk that both the private individual and the State may find themselves confronted more and more by unscrupulous and dangerous combinations, or by combinations which may at any time become dangerous. Sir, I am not asking this Council to agree to a law

[*Sir Reginald Craddock; Babu Surendra Nath Banerjee*] [5TH MARCH, 1918.]

which has been imported from a barbarous or semi-civilised country. It is not because India is backward that I am asking the Council to accept this Bill. It is rather because India is developing so rapidly that I ask this Council to accept it. It is not because Indians have an extra dose of original sin or any special inherent wickedness, that I press this Council to agree to this Bill. Rather I would urge upon you the advisability of making good that flaw in your penal law, the removal of which will assimilate, though with somewhat less stringency, the law of India to a law which has been found most necessary and most salutary in so advanced and law-abiding a country as England—a law which has been interpreted and administered by a succession of the most eminent English Judges, and the soundness of the principles of which have been affirmed and re-affirmed by the greatest among them from a period which extends from some centuries back up to the present day.

"If the motion which I am moving is carried in this Council, it will be possible afterwards to examine in detail the provisions of this Bill and to see if there are any flaws and blemishes in it, or if there are any safeguards required to prevent its abuse; but subject to this examination on behalf of Government, I stand firmly on the ground that this Bill is a necessary Bill, a wise and prudent measure, and that the public safety demands that this provision should be included in the criminal law of this land without delay And, it is because it embodies in the Indian criminal law the law which has stood the test of long experience in England, that I ask this Council to agree to the principle of this Bill without the formality of a prior reference to the Local Governments and the public. Sir, I beg to introduce this Bill to amend the Indian Penal Code and the Code of Criminal Procedure, 1898, and to move the motion which stands in my name."

The Hon'ble Mr. Surendra Nath Banerjee : —"Sir, I beg to move the amendment which stands against my name. It runs in these terms—'that preparatory to the Bill being referred to the Select Committee it be circulated to public bodies and the High Courts for their opinion" Sir, in this connection I desire to call attention to Rule 19 of our Rules for the introduction and publication of Bills. Rule 19 says that when a Bill is introduced, or on some subsequent occasion, the Member in charge of it shall make one or more of the following motions :—

(*a*) that it be referred to a Select Committee

That is the motion that is now made

(*b*) that it be taken into consideration by the Council either at once or at some future date to be then motioned, or

(*c*) that it be circulated for the purpose of eliciting opinion thereof

"The rule lays down three kinds of procedure, and it is open to this Council to adopt any of them. The Hon'ble Member in charge of the Bill has recommended the procedure under clause (*a*). I recommend the adoption of the procedure under clause (*c*) It is for the Council to decide which they will prefer. It seems to me, Sir, that the procedure I suggest is the more suitable in view of the contentious character of the Bill and in view of the fact that by following such a procedure the Select Committee before submitting its Report would be in a position to obtain the views of the different public bodies representing different public interests and looking at the matter from different points of view It seems to me that in a case of this kind, where controversy is likely to be keen and acute, the possession of the amplest information would be a distinct advantage to the Select Committee. The object of my amendment is to give the public time for the fullest discussion of this measure. As I have already observed, this measure is likely to give rise to animated discussion. Already in the public prints a note of dissent has been raised. Time, Sir, is a factor—an important factor—in allaying the acerbities of heated controversies. With the lapse of time passions subside, feelings disappear and the truth appears in the cold, clear, colourless atmosphere of pure reason. The Government may be right or the Government may be wrong. If the Government be right a full

[5TH MARCH, 1913.] [*Babu Surendra Nath Banerjee.*]

discussion of the measure will only strengthen their position. If the Government be wrong, a full discussion of the measure will lead to a modification of their attitude. For a great and responsible Government like ours cannot persist in an error when that error has been discovered. Thus, Sir, look at the matter from whatever point of view you please, it seems to me that it is wise, it is desirable and even necessary that the fullest opportunity should be given to the public for the discussion of this measure. Sir, in this connection I am reminded of the circumstances associated with the enactment of the Vernacular Press Act of 1878. That measure gave rise to very considerable agitation The irritation caused by it was largely due to the suddenness with which it was sprung upon an unwary public and the precipitancy with which it was rushed through this Council. One fine morning in the month of April, 1878, the people of Calcutta rose from their beds and found in the newspapers that a Bill was to be introduced that day for the better control of the Vernacular Press Before the sun had set, it had become the law of the land I do not for a moment suggest that anything of the kind has been done in connection with this measure, for we have had a week's time for its discussion. All the same I plead for time—reasonable time—for the consideration of this important Bill, and recommend that it be circulated among public bodies and the High Courts for their views thereon. Apart from these general considerations, I take my stand upon official precedent and practice in analogous cases.

"Under the terms of the English law to which the Hon'ble Member has adverted in the course of his observations in another connection under the terms of the English law, even a petty bye-law affecting a particular local area cannot become operative, cannot receive the assent of the Local Government Board unless and until it has been published in the newspapers and the local public have had an opportunity of considering it The same practice prevails with more or less modification in this country While in the case of bye-laws affecting local areas such latitude of discussion is allowed to the local public, may I not claim with some confidence at the hands of this Legislative Council that the same facilities and the same opportunities should be given to us in connection with a Bill of a highly controversial character affecting the population of a great and vast Empire? Sir, it is an elementary principle of procedure that it is incumbent on those who propose a law, specially a law of this kind imposing a restriction, that they should make out their case The Hon'ble Member in charge of the Bill has referred to three points, which he thinks and all of us agree with him in thinking that it is necessary to establish before the fullest justification can be found for this Bill In the first place, it should be shown that there have been new developments, secondly, that the existing law cannot cope with these developments, and lastly that the present Bill supplies the deficiencies of the existing law Now, Sir, with regard to new developments, I confess that the statement of the Hon'ble Member in charge is exceedingly meagre and scanty We are asked to take it on trust that the situation is such that a law of this kind has become necessary. Well, Sir, I have great faith in the Government of India, great confidence in the Hon'ble Member in charge of the Bill, but surely around this table we are called upon to give an intelligent vote upon information which is supplied to us Sir, for my part I am not prepared to give a vote on any matter which I have not thoroughly tested by evidence which I consider sufficient. I cannot think that I shall be adequately and conscientiously discharging my duty in this Council unless I feel on any question that may be brought before us by the Government that the fullest and amplest details are placed before us, so that the vote that we may record may be approved by our judgment and may be in accordance with the dictates of our conscience Sir, in 1908, I admit there were dangerous combinations, but since then things have taken a turn and a turn for the better There has been a distinct improvement in the attitude of public opinion, in the temper of the public in regard to the Government and the measures and the servants of the Government. Barring the recent deplorable incident, which has convulsed the country from one end to the other and has filled it with horror and detestation, the shame and humiliation of which I confess we have yet to atone for and

[*Babu Surendra Nath Banerjee.*] [5TH MARCH, 1918.]

yet to wipe out, Sir, barring this incident I ask where is the evidence to point to the existence of dangerous conspiracies? With all my admiration for the sleuth-hound sagacity of the Criminal Investigation Department, I am not prepared to accept its *ipse dixit*. In no part of the civilized world is the testimony of the thief-catcher considered to be decisive of the guilt of the thief. Sir, I find that when Governments are in a tight corner confronted with horrible crimes which they are not able to explain and the clue to which they cannot obtain, they are apt to fall back upon the conspiracy-theory.

"I was in London in 1909 and I remember the storm of indignation which was aroused by the murder of Sir Curzon Wyllie The Prime Minister from his place in Parliament declared that it was due to a conspiracy. Before many weeks had elapsed the statement had to be withdrawn, as it was proved in the highest Court of law, by evidence that was incontrovertible that the misdeed was the act of a half-demented young man brooding over his imaginary wrongs, having no friends, no associates, no colleagues. Sir, on this occasion I may perhaps be allowed to refer for a moment to a statement which has, more than once, appeared in the newspapers, responsible organs of public opinion, and which has more than once been referred to in our Legislative Councils. It has been said in connection with these cases that the Indian public do not help the authorities; that they stand aloof and do not give such information as might lead to the detection of the crime Sir, if there is any truth in this allegation, it implies the gravest reflection upon the honour, the credit, the loyalty and the citizenship of the great community to which I belong. I desire to record my protest against it with all the emphasis that I can command and with a full sense of my responsibility as a Member of this Council These conspirators, these pests of society, are a class apart, they form a class by themselves, mixing with no one, holding communion with no one We know nothing of them. They know nothing of us. They burrow away underground, away from the light of the sun and the gaze of the public Never was the truth of this statement more strikingly illustrated than by the incidents which have been disclosed in connection with what is known as the Wari trial in the Dacca District In this case the son of a Deputy Magistrate, a trusted and honoured servant of the Government, who at one time was Additional Magistrate of Dacca, was charged with the illegal possession of arms and ammunition and with complicity in one of the dacoities in Eastern Bengal His parents, his brothers, and the members of his family, living in the same house, under the same roof, in daily and hourly contact with him, knew nothing of these extraordinary proceedings; and when they came to know of them, it was too late, the young man had been entangled in the meshes of a great crime. The father deposed against the son. The poor man nearly broke down in Court, tears trickled down his cheeks, his evidence was interrupted by sobs But he concealed nothing, he extenuated nothing He spoke the truth, the whole truth and nothing but the truth, a father deposing against his son, signing away his freedom for a number of years; and yet we are told that the Indian public do not co-operate with the authorities in ferreting out these dens of crime and iniquity. Whatever weaknesses we may have, sympathy with murder is not one of them, and the doctrine of pity and compassion preached in the morning of the world by one of the most illustrious of our race has sunk deep into our hearts and has become the abiding heritage of our race.

"Sir, I cannot admit for a moment that sufficient cause has been made out to show that there have been new developments to justify this Bill. Assuming that the Bill is justified on this ground, where is the evidence to show that the existing law is inadequate to meet the requirements of the situation? Has there been any report by any competent Court, any complaint that the present law is inadequate? If there have been any cases, I hope the Hon'ble Member in charge of the Bill will be able to refer to such cases, if there have been cases where persons who ought to have been punished have not been punished by reason of the absence of a law such as is now proposed to be enacted, will the Hon'ble Member refer to such cases in support of his measure? Then again in regard to the alleged insufficiency of the present

[5TH MARCH, 1913.] [*Babu Surendra Nath Banerjee; the President.*]

law and of the sufficiency of the Bill which it is proposed to enact, the opinion of the High Courts is of the utmost value. The High Courts command the unstinted reverence of the public and are in daily contact with the administration of justice. The opinion of the High Courts if in support of this Bill would be a source of enormous strength to the Government; the opinion of the High Courts in opposition to the Bill must lead to its modification. In any case I earnestly hope that the Hon'ble Member will see his way to accept at least this part of the suggestion which I have made, *viz.*, that before the Select Committee makes its final report, the High Courts may be consulted with regard to the Bill.

"Sir, we have been told—and the Hon'ble Member in charge has laid special stress upon this point—we have been told that this is a part of the English law We are asked to accept it and even to welcome it as an approximation to the law of England. Sir, I have the greatest respect for the law of England. England has furnished models of jurisprudence to the rest of mankind; England is the legitimate successor of Rome in the domain of Empire and of legislation. Nothing has contributed so much to the greatness of the English people, to the stability of their institutions, as the marvellous system of English law and the noble institutions by which they are administered. To say that a particular law is borrowed from the English law is indeed a great recommendation in favour of it. But, Sir, if we are to have a part of the English law, let us have the whole of it; let us have it with the English safeguards; let us have it with the eager solicitude for justice and the liberty of the subject which forms the crowning feature of every part of the English legal system. In England this law is administered with the aid of juries; in our country it will be administered without the aid of juries. When we have the rough, let us have the smooth; when we have the English restrictions, let us have the English safeguards.

"And, Sir, notwithstanding the very learned explanation of the history of conspiracies which the Hon'ble Member has placed before this Council, I hold in my hand the opinion of two very learned Judges condemning the expansion of the law of conspiracies. Sir, I am no lawyer, but there is the fact that distinguished legal authorities hold that the law of conspiracy is a dangerous law, that it is out of the run of the ordinary law; and I cannot help feeling that its expansion is fraught with peril to the subject. In the words of Fitzgerald, J. in the Irish State trials of 1867 :—

'The law of conspiracy is a branch of our jurisprudence to be narrowly watched, to be jealously regarded, never to be pressed beyond its true limits. For, in the prudent words of the greatest of American Judges, it was more safe that punishment should be ordained by general laws formed upon deliberation, under the influence of no resentments without knowing on whom they are inflicted, than that it should be inflicted under the influence of those passions which a trial seldom fails to excite, and which a flexible definition of the crime or a construction that would render it flexible, might bring into operation.'

"Sir, I do not know whether I am entitled to enter into details, but the law seems to me to be fraught with serious risks An agreement entered into by two or three persons to commit any offence under the Penal Code or any local or special Act, however trivial may be the offence, is criminal conspiracy. Here a civil wrong is magnified into the proportions of a criminal offence. I am afraid, Sir, the provisions of this law would be taken advantage of for the purpose of satisfying private grudge and spite. Let me take two or three illustrations. Suppose A and B combine to persuade C who has entered into a contract of service with D not to perform his contract, and C in consequence does an act in repudiation of his contract. D may charge A and B with criminal conspiracy. It is a civil matter, but it is magnified into the proportions of a criminal offence Take another case, and this is a class of cases which frequently occurs in the eastern districts of Bengal. A and B combine to erect a hut, we shall say, or settle a tenant on a newly-formed *chur* which they believe is an appurtenant to their estate."

The President:—"I am afraid I must interrupt the Hon'ble Member. I am anxious that he should adhere to the point which is now before

the Council which is the circulation of the Bill As soon as his amendment has been voted upon, it will be open to the Hon'ble Member to discuss the main principles of the Bill"

The Hon'ble Babu Surendra Nath Banerjee:—"Very well, Sir, I will drop this part of my observations Just one other matter which I want to refer to in this connection. The Schedule of the Bill is exceedingly vague and elastic, and is liable to be attended with serious results Sir, the offence of criminal conspiracy is to be a cognisable offence or is to be a non-cognisable offence according to the object with which the conspiracy is formed, and the police is armed with the power of arresting in the case of a cognisable offence. Now, how are the police to know whether in a particular case the object of the conspiracy is a cognisable or a non-cognisable offence? Take the Dacca Conspiracy case. In that case, after months of deliberation, the learned Judges of the High Court discovered the objects of the *Anusilan Samiti*. This Bill leaves the power of detecting the objects of a conspiracy which in one case took months on the part of High Court Judges to discover, the power of determining whether a case is cognisable or non-cognisable to the police, and this seems to me, Sir, to be a dangerous innovation which will arm the police with powers liable to grave abuse.

"One word more and I am done. It seems to me, Sir, that this Bill is in direct conflict with the principles and the policy which have been laid down by His Excellency the Viceroy Nothing, Sir, has so effectually touched the hearts of our people or enthralled their imagination as, if I may be permitted to say so without impertinence or irreverence, the calm, the noble, the dignified bearing of His Excellency in the crisis of the tragedy and ever after. Despite the shock to his feelings, the bitter disappointment which he must have felt, he declared that his feelings towards the people of India remained unchanged and unchangeable and that his policy would undergo no transformation. Sir, what is the basic principle, the key-note of that policy? The words conciliation and co-operation are written deep on every line of that policy I venture to think that if this Bill be passed into law, it will seriously interfere with the steady progressive development of that policy, create a sense of mistrust and add to the unrest where it exists. My educated countrymen would feel a sense of abatement of that confidence which has hitherto been reposed in them by the Government Sir, trust begets trust; mistrust, or even a show of it, engenders suspicion. Sir, the Government of India has recently filled its armoury with formidable weapons for the suppression of crime They have not touched the conspirators The arm of the law is not long enough to reach them Is it wise to add to them and create a feeling of alarm and anxiety in the minds of the loyal, the peaceful, the well-behaved section of the community and they form the majority? In 1908, a law of this kind was not felt to be necessary. It seems to me that the present law is absolutely without the semblance of a justification If we could persuade ourselves to believe that a law of this nature would be useful in the interests of peace and orderly progress, we should unhesitatingly accord it our support But, Sir, repressive measures have been tried in India and they have failed, as they have failed everywhere. Conciliation is the sovereign remedy and it is already bearing golden fruits.

"Lord Hardinge will go down to posterity as the pacifier of India. I pray that nothing may be done to interrupt the fruition of that beneficient policy which will for ever be associated with his honoured name, or mar the glory of an achievement which will place him in the front rank of Indian Viceroys, by the side of the Bentincks, the Cannings and the Ripons of Indian fame.

"With these few words, I beg to move the amendment which stands in my name"

The Hon'ble Malik Umar Hayat Khan:—"Sir, I cordially welcome this measure and thank Government that they have taken steps towards

[5TH MARCH, 1913.] [*Malik Umar Hayat Khan; Sir Gangadhar Chitnavis.*]

checking this extraordinary and new crime by amendments of the old law. It is premature now to go into the details of the Bill, as it may be altered in the course of Select Committee. I had long ago contemplated of bringing in a new Bill to check the new movement of sedition, but I did not bring it forward as people might have accused me of bringing in a Bill when they thought that the situation had changed. I actually drafted a rough sketch of a Bill to check sedition which is perhaps a little more severe than the Bill which is now put before the Council

"The fears of the Members who may say that the present change in law can be abused though however natural may it be, I think it is more fanciful than practical Such Hon'ble Members should remember that the law of capital punishment is already in existence But no one can say that that law is being abused, and how can one say of these very ordinary amendments introduced, that they will be abused to prejudice an accused when the provisions of the Bill will be enforced by the same authorities who administer the old and previous law If the present authorities are capable to administer one, they are equally capable to administer the other If these authorities are incapable, then they are incapable for exercising any legal powers at all I hope that the Select Committee will see that, when they mean to have the law effective for certain purposes, it is such that it meets the requirements for which it is contemplated The Government of which we are a part should not legislate for to-day, but they should also do so to check the crime which is likely to come into existence in future

"Finally, I would like to add that if conspirators plan for taking a life, and do their best to do so, they ought to receive the same punishment of the same nature specially for political crimes, as any big movement resulting from it will involve thousands of innocent people who did not intend to get involved, and thousands of lives will be lost uselessly. It is for this reason that I hold them more responsible I would like the same sentence for a man who puts up another as a tool to commit a crime as for the criminal himself.

"With these few words I support the motion before the Council"

The Hon'ble Sir Gangadhar Chitnavis:—"Sir, I do not oppose the reference to Select Committee; not that I am unaware of the comprehensive nature of this Bill, or of the risk that there undoubtedly is of its abuse in the hands of the subordinate Police, but in the exceptional state of things caused by the recrudescence of anarchy and other political crimes, Government might be excused for seeking wider legal powers of control and punishment Government, it seems, have come to the conclusion that the law of conspiracy requires revision in the light of the facts revealed in the course of investigations of such crimes. The statements made in Council to-day by the Hon'ble the Home Member will disarm extreme opposition to an amendment of the law of conspiracy *Primâ facie* there is a case for amendment That the amendment has taken the present form must be due to causes which must have been well considered by Government And when the English law supplies the precedent very strong reasons founded upon facts alone could justify any serious opposition to the underlying principle of the Bill One will look in vain for such reasons in the history of the past few years, streaked as it is with innocent blood

"But while I do not object to the principle of the amendment, I cannot but feel that modification of the Bill in several particulars is necessary in the interests of the great Indian community, peace-loving and law-abiding, which has nothing to do with political crime and which abhors anarchy as much as the Government do These changes, I have every hope, the Select Committee will make, and ampler safeguards against misapplication will in the end be provided in the Bill. The facts that this measure has been introduced only after such diabolical, but happily abortive, attempt on the life of the august and respected Head of the Supreme Government and that indiscriminate arrests have not followed the outrage, prove, if anything, Government's anxiety to spare the people all avoidable trouble and harassment. And so considerate a Government can well be expected to make the weapon harmless to the inoffensive public.

[*Sir Gangadhar Chitnavis; Mr. Ghuznavi.*] [5TH MARCH, 1913.]

"I hope that the amendment of the Criminal Law now proposed will be one of those measures which will not be put into operation except under sheer necessity, and that it will remain on the Statute-book only to be used in extreme measures to prevent exceptional crimes against public safety. I believe if such measures are wanted by the executive, any delay in legislation is likely to be prejudicial to the interests of good government I accordingly wish that necessary amendments safeguarding public interests may be put in, but the powers required should be forthwith given I do not agree with those who think that the people do not willingly co-operate with the authorities in tracking political offenders. I know there is a general desire among them to co-operate with Government in eradicating the evil These political crimes are detested by the general public as much as by the authorities, and as a member of that large public which abhors such crimes, I give the present Bill my humble support"

The Hon'ble Mr. Ghuznavi :—"Sir, I have no hesitation in supporting the principle of the Bill which is about to be introduced in this Council by the Hon'ble the Home Member I am sure we all regret that, during the very first sessions of this Council held in the new Capital of India in this historic city of Delhi which is yet destined perhaps to eclipse her former glories, it should be found necessary to introduce a measure of this kind; yet the exigencies of the times are such that no blame can be attached to the Government of India for forging a fresh weapon to be kept in the legislative armoury to cope with the requirements of the case This country has unfortunately for the last few years witnessed the results of many dangerous conspiracies which have cast a stain on her fair fame, and which, if they could have been dealt with while they were being hatched, would have come to nought and would have preserved her name untarnished But with the law as it stood no action could be taken with regard to such conspiracies It is to deal with such nefarious plots that I understand this Bill is chiefly and primarily intended. It is no use disguising the fact that the new measure will make our law more stringent and more drastic than it is, but facts are stubborn things and we have to look them squarely in the face and to prepare the drug to suit the disease During the latter end of Lord Minto's régime repressive measures were enacted one after the other till they culminated in the Press Act which roused a storm of indignation wrongly or rightly throughout the country While the very first acts of his successor, I say, were those of clemency and reconciliation And it was hoped that with the change of policy a change would come over the land But alas, bombs and revolvers are still in the air Burglaries and dacoities perpetrated by those who ought to know better are still apace. And this morning's telegram brings us yet another news of the circulation of seditious leaflets in the erstwhile capital of India When we consider that all those culminated in the most dastardly and detestable crime perpetrated on the historic occasion of His Excellency's State Entry into this city, in the attempt against the person of the direct representative of our most gracious Sovereign which sent a thrill of horror and indignation throughout the length and breadth of this country, language, Sir, wants to break through all conventional bounds No one, Sir, I say, who is on the side of law and order will hesitate for one instant to support Government in its present legislative attempt It is now abundantly clear that there is an infinitesimally small section that nothing will conciliate We are convinced however that they are a microscopically small set of crazy, isolated, anarchical maniacs, and it is to reach these that the long arm of the law has to be made still longer.

"The law of conspiracy as it stands at present can only be put into operation against any one who conspires to wage, or to attempt to wage war, or to abet the waging of war against the King-Emperor or conspires to deprive the King-Emperor of the Sovereignty of British India or any part thereof or conspires to overawe by means of criminal force or show of criminal force the Government of India or any Local Government This Sir, exhausts the whole list. It will therefore be seen clearly that the existing law is inadequate to deal with present day developments. Again the law under abetment as per section 107 of the

[5TH MARCH, 1913.] [*Mr. Ghuznavi; Mr. Madhu Sudan Das.*]

Indian Penal Code is equally inadequate for it requires association for an object which must be a criminal offence, added thereto there must be an overt act or illegal omission Hence there is no remedy in the Indian Penal Code at present against offences which are the outcome of latter day developments Such being the case, I can assure you, Sir, that the Mussalmans of Bengal, whom I have the honour to represent, have firmly resolved since that fatal day when every Mussalman lip uttered a prayer for His Excellency's speedy recovery and at the same time a curse on that miscreant who threw that cruel bomb to co-operate most whole-heartedly with the Government, not only in word but in deed in any measure or measures which the Government might take to completely eradicate this evil which was hitherto foreign to the soil of India.

"Sir, there is, however, another side to this picture In the Statement of Objects and Reasons it is stated that what was intended was merely to bring our law into conformity with the law of England But India, Sir, is not England. There are conditions here which do not prevail in that happy island home And I am afraid if the Bill, as it stands at present is passed into law, it would not only be confined to a legitimate use as a constitutional weapon in the hands of the authorities, but I am afraid it will lead to many abuses. Persons will be found both among private individuals as well as subordinate officials who to serve their own ends or to feed fat their own grudge or enmity would turn this Act into an engine of oppression often of the innocent. I, therefore, venture to hope that when this Bill comes up for consideration before the Sub-Committee it will be found to introduce ample safeguards and it would be possible to amend it and mend it in such a way that abuses of the kind indicated may not be possible With your permission, Sir, I would like to make just one or two suggestions here to illustrate my meaning In section 120 A, sub-section (1) the words 'an illegal act' are to my mind extremely vague If in the place of those words the following are substituted, namely, 'an offence which is punishable with death, transportation or rigorous imprisonment for a term of two years or upwards', I am inclined to think that they would meet all those cases which we all have in view If that were not possible, I would urge the consideration of the advisability of altogether omitting sub-section (2) of clause 120 B. If even this is found not possible, then I would urge that the 'illegal act' mentioned in sub-section (1), clause 120 A, be defined to state which acts would be considered illegal for the purposes of this Act I mean a schedule such as would show that the 'illegal act' for the purposes herein mentioned would include (1) offences against the Government, (2) offences against public order, (3) offences against the person, a sort of schedule which is to be found for instance in Halsbury's Laws of England.

"Lastly if the Bill were to remain as it is, then I would urge the consideration of the advisability of enacting this measure provisionally for a limited period after which, according as conditions then prevail, this Act would be repealed or re-enacted

"With these words, Sir, I beg to support in principle the Bill before us."

The Hon'ble Mr. Madhu Sudan Das :—"Sir, the motion which has been put before the Council by the Hon'ble Mr Banerjee, asks this Council to refer the matter to the High Courts and to the public generally, for eliciting their opinion. My Hon'ble friend has very clearly in his speech set before us the questions which are really at issue in the present stage of the discussion. He has brought the real cardinal questions, as it were, to a focus. The first question is this,—(I almost quote his words as I took them down) — Has there been any new development in the state of things in this country which requires new legislation? During my Hon'ble friend's speech he said that such a state of things did exist in 1908 ; since then things have become better, things are quiet; so that Sir, we have it that in 1908 there was sufficient reason and a state of new developments which would have justified new legislation. The only question is, whether the facts that have transpired during this interval—between 1908 and this day justify the inference that that state of things has disappeared, the storm has cleared up and the state of society is calm and

[*Mr. Madhu Sudan Das.*] [5TH MARCH, 1918.]

normal. My Hon'ble friend also has referred to what he calls,—'except that one deplorable incident in connection with the outrage in Delhi.' Sir, I was present here on the 27th January when His Excellency, from his seat there, made a remarkable speech My Hon'ble friend refers to the conciliatory policy of Lord Hardinge I saw something more in that remarkable speech. I saw the Viceroy of India classing himself amongst the fellow-subjects of the Empire and giving expression to his love for India, and an earnest desire to raise India from her present fallen condition But when that speech came to that part of it which referred to his sufferings during several weeks and to an appeal to us Indians to restore India to her lost fame,—that part of his speech, Sir, made me hang down my head with shame I saw the hand which was in a sling,—the hand which was stretched forth to give a lifting hand to India—to raise her to a higher position,—had been bitten, as the hand was bitten in the fable by the snake, that tried to feed it in order to save it from starvation

"That may be one deplorable incident, but that deplorable incident, one though it be, has a great significance. But is it a fact really that we have had only one incident since 1908. Have there not been more incidents during this interval in East Bengal? So the question is that between 1908 and this day there is no evidence to show that the state of society has so changed that there is no justification for legislation at the present day Legislation of such a character would have been perfectly justifiable in 1908. The next question is whether this law, this Bill, which is now before this Council, is calculated to remedy the existing evil. Of course many suggestions have been made in the shape of amendments I don't think they are in order. The only question of course--(as I have been informed that I am on the Select Committee I should not like to have a sort of prophetic soliloquy on what my views are likely to be;) what form the legislation should take. This much is certain that while there should be an attempt on the part of this Council to strengthen the hands of the Legislature to adopt such measures,to pass such laws as will put down offences of this nature, at the same time it should be the part of the Legislature to see as much as possible that innocent persons should not suffer on this account Of course it will be generally said against the Bill and it has been said that it will arm the Police with greater powers than they now possess; but the state of society is such now that whatever powers the police may possess--however great may be the power of the police—the police have not been able to bring to justice the criminals who have committed some of the most dastardly crimes in India, so that the police are powerless against a certain class of criminals, and it is really the intention of the Legislature to reach that class of criminals. My Hon'ble friend says that these crimes form a class by themselves; my Hon'ble friend says that these criminals form a class by themselves. If they do so what is necessary is that some power should be given to some authority in order to ferret them out of their hiding-places, bring them into the light of the law Courts and send them to the place where they ought to be in order that they may be removed from surroundings where they are dangerous to society at large. The Hon'ble mover of the Resolution has referred to certain remarks made by some Judges. Be sure that if this English law is introduced in this country, or I should say, translated into this country, we shall have no doubt the safety which the remarks of English Judges always have provided in the application of this law. The remarks that he quoted from certain Judges go no further than this, that very great care should be used in the application of this law, and those safeguards can only be secured in the law Courts in the careful sifting of evidence. In the construction of the substantive law those safeguards cannot be done away with by this Council. If this Council adopts the English law, the law will certainly be interpreted here as it has been interpreted always in England. I have no recollection at the present moment but I think it was a case decided in 1891—it was in one of the cases—a later decision—in which one English Court laid down a very learned interpretation of the law so as to safeguard the interests of persons who may be brought into the clutches of the law by malice, fraud, etc The only point of importance in this discussion is as to whether this Bill ought to go to the High

[5TH MARCH, 1918.] [*Mr. Madhu Sudan Das; Rai Sita Nath Roy Bahadur; Mr. Vijiaraghavachariar; the President; Babu Surendra Nath Banerjee; Sir Reginald Craddock.*]

Court for its opinion. If this Bill in its provisions were of such a character that they were quite novel, that they had no existence in any Code, that they were altogether unknown, certainly it would be very desirable that such a piece of legislation should go to the High Court for their opinion as to whether it would conflict with any existing law, or whether it would conflict with any known principles of law which have been recognised through ages to safeguard the interests and safety of the people The High Court cannot certainly be in a position to know the danger which this new development has created for society. The Hon'ble Member in charge of the Bill who introduced it, and the Hon'ble gentleman who moved the amendment both agree that if there is a new development a new law is necessary If it is a new development it calls for a new law, and the High Court cannot be in a position to have any information as regards the new development—its nature, its extent, or to what extent it is a danger to society. Certainly of course it will be for the Select Committee to make such safeguards as shall prevent an abuse of the provisions of the Bill. I am sorry therefore on those grounds I cannot support the amendment."

The Hon'ble Rai Sita Nath Roy Bahadur :—"Sir, with your kind permission, I desire to make a few observations regarding the Bill before us I deplore—"

The Hon'ble Mr. Vijiaraghavachariar :—"Sir, may I call attention to your ruling that the amendment should be disposed of first, and that the principles of the Bill should be dealt with afterwards"

The President :—"Mr Vijiaraghavachariar has quite correctly interpreted my ruling. I have endeavoured to impress upon the Council that the subject-matter for discussion at present is the amendment moved by Mr. Surendranath Banerjee I found, however, that as everybody had prepared a speech on the Bill, it would entail nearly everybody in this Council being called to order the moment he got up to speak. My ruling was absolutely clear and I shall be very glad if Members will observe it If the Hon'ble Member proposes to speak on the main subject of the Bill itself, he should wait until the amendment has been dealt with and then make his speech"

The Hon'ble Rai Sita Nath Roy Bahadur :—"I bow to your decision, Sir"

The Hon'ble Mr. Surendranath Banerjee :—"Am I entitled to a reply?"

The President :—"Yes"

Sir Reginald Craddock :—"Sir, with reference to your ruling, I propose to reserve any remarks I may have to make by way of reply on the general principle of the Bill until this amendment has been disposed of, and therefore I would like to safeguard myself if I give no answer at this moment to certain criticisms by the Hon'ble Member who moved the amendment. I reserve my right in that respect to reply at a later stage But for the present I will only confine my remarks to the question of urgency, it is the one on which the amendment is based. At present I am glad to find that there has been no support of this amendment, and therefore perhaps it is unnecessary for me to go into the matter at any great length, but as the Hon'ble gentleman who moved it has still to reply, I think I had better say what I have to say on the question of urgency and not rely too much on the fact that Hon'ble Members who have spoken have expressed already their support of the principle of the Bill and their unwillingness to agree to the amendment.

"Now the proposal (to postpone the consideration of the Bill) is not one that the Government can accept. It is in no sense a tentative measure. It is in no sense an experiment. It is merely a case of filling in an obvious gap

[*Sir Reginald Craddock.*] [5TH MARCH, 1913.]

in the criminal law for which there are the best precedents and the highest authority in the law upon which the Indian Penal Code is based. Now what can be gained by waiting a year? To begin with the High Courts are always very reluctant to express any opinion as to the administrative necessity of a measure They may, it is true, criticise the details of a draft, but on the administrative necessity they are almost invariably unwilling to express any opinion Now it seems scarcely likely that if we are to wait for a year which, if we accepted this amendment, would be the amount of delay entailed, that Local Governments and High Courts will tell us that crimes of this kind ought not to be punished The proposed law is really comprised in a single definition, and is based on the English law as expounded by English Judges. It is not a case therefore in which a great deal of circulation, discussion and opinion are necessary preliminaries What did Sir James FitzJames Stephen say?—'If you find a gap in your criminal law, stop it as soon as you find it, in a quiet time if possible, in troubled times if you must'

"Because our predecessors have not filled up this gap, are we to hesitate and wait a year when we are convinced that it ought to be filled up at once? It is not merely because of the dastardly outrage of the 23rd of December that the Government have put forward this Bill It is because the continued existence of the spirit, of which that outrage was the outward manifestation, is the surest indication to us that the matter is one that will not brook any delay. The spirit which plotted the many crimes committed in Bengal during the period of unrest, the spirit which planned the murder of Mr. Jackson at Nasik, of Mr Ashe in Tinnevelly, the spirit which inspired the murder of so many faithful servants of Government, and of those men who, through fear or penitence, gave information to the State,—that spirit is still alive in the land. It might certainly have been hoped that the generous reforms which were devised by Lord Minto and Lord Morley, that the gracious visit of His Majesty a little more than a year ago, would have exorcised this demon of anarchy. Even at that time of general peace and rejoicing that spirit of anarchy was not wholly subdued On the eve of the great Durbar a trusted servant of the Government lost his life by the pistol of the assassin After that there was a temporary lull, but it proved temporary. In May there was a dacoity committed by bands of young men in the Backergunge District In July two more dacoities of the same kind occurred in Backergunge and Dacca; in September Head constable Rati Lal Roy was shot in Dacca Shortly before the outrage at Delhi, there was discovered a recrudescence of conspiracy in Bengal, an instance of which the Hon'ble Mr Surendra Nath Banerji himself has given, in which a father found that his son was mixed up in these conspiracies and did his duty in giving information. On the 17th December the house of an informer at Midnapur was blown in by a bomb which was identical in composition with the bomb thrown at the Viceroy six days later. Three weeks after that a man suspected of having given information regarding conspirators was murdered in cold blood in the streets of Comilla. During the following weeks two more serious dacoities have been committed by organised bands in Dacca and Mymensingh Twelve young men are at present under arrest for having made preparations to commit a dacoity, but in their case the matter is still *subjudice*.

"Sir, when a spirit of this kind is still abroad are we to defer the passing of a measure simply for the purpose of a discussion which will be almost entirely academic? Are we to allow evil conspirators to pursue their dark designs with the knowledge that they can escape punishment so long as they can find tools whose connection with their conspiracies cannot be established, while we give them a year's grace and are merely discussing when the result of the discussion can already be foreseen?

"I would go further and I would say that it is in the highest interests of these young men and men like them that the promptest steps should be taken to check this form of crime How many of these young men have been led away by false advice and false adjurations to combine themselves for crime in the name of pseudo-patriotism, which brings ruin and shame to the young men themselves and to their families. Sir, had the lull which followed the Royal Visit proved to be a final subsidence of anarchy and anarchical crime then even

[5TH MARCH, 1913.] [*Sir Reginald Craddock; Babu Surendra Nath Banerjee; the President.*]

the need for this legislation would not have been less, though it might have been less urgent. But, as it is, the urgency is plain to all who read the signs of the times and who desire the welfare of the State and of the country. The gap in the Penal Code was filled up as regards the State in the year 1870, and it remains for us to fill it up without delay in regard to society. Sir, I do not wish to revive any of the bitter memories of the time of unrest, but every Member of this Council must know full well that that was a time in which every kind of persecution, petty and grave, was launched against those who served the State honestly and declined to associate themselves in movements which had for their objects the coercion of individuals, and hostility towards the State and the authorities Such a time might at any time recur, and it is incumbent upon the Government to provide against such a recurrence without delay.

"It is undeniable, as I have already pointed out in my former speech, the first steps to crime may begin in petty persecutions of this kind; crimes may originate in the infliction of civil wrongs; and it is the duty of Government to take its measures promptly not only that the victims of these crimes, of these persecutions may be protected betimes, but that the persecutors themselves may be subjected to checks before they have time to take the further steps which will lead them into crime and shame and disaster

"Sir, as I have already said, there are other points upon which the Hon'ble Mr. Banerji criticised the principles of the Bill, and upon these I reserve my answer until the main motion comes up For the present, I trust that the Council will accept what I have said as to the urgency of this measure and the necessity of not delaying this matter for yet another year"

The Hon'ble Babu Surendra Nath Banerjee:—"I desire to repeat what I have already observed, *viz.*, our sense of horror and detestation at the crimes to which the Hon'ble Member in charge of the Bill has referred, and our eager desire to co-operate with the Government in all legitimate measures the Government may take for their suppression But our difficulty, at least my difficulty in the matter, is this that we do not think that a Bill like this is likely to reach the conspirators. Sir, you have tried measure after measure with a view to punish these conspirators, but you have not been wholly successful I do not admit that there has been no sensible improvement in the position. I think there has been, and I believe that if Mr. Morshead's last report on the Police Administration is carefully perused—there was an article on it in the 'Indian Empire' on Saturday last—it will be found that in that part of Bengal which suffered most from the excitement and the unrest, there has been a distinct and sensible improvement Improvement or no improvement, the position which I take up—and I believe it is the position shared by many of those who think with me—is that this is not the way to put down these unhappy developments What is needed, Sir, is more of detective ability in the police I fear, Sir, and the remark has been made elsewhere, that murder is one of the safest crimes to commit in Bengal I know of cases of murder—"

The President:—"The Hon'ble gentleman is discussing the merits of the Bill He will have an opportunity of doing that presently"

The Hon'ble Babu Surendra Nath Banerjee:—"Sir, I was just trying to point out that there was no need for the urgency which was referred to by the Hon'ble Member in charge of the Bill My contention is that, as the situation has steadily improved, the question of urgency has disappeared, and I venture to submit that my remarks are perfectly relevant"

The President:—"The Hon'ble Member is not entitled to question my ruling. If his remarks had been relevant, I should not have called him to order."

The Hon'ble Babu Surendra Nath Banerjee:—"Very well, Sir. I submit, however, that as our Statute-book has been without any such law for such a length of time, it seems to me that a year's delay would not make any

difference, especially in view of the steady improvement in the situation. Sir, I may refer the Hon'ble Member in charge to Mr Lovet Fraser's book on Lord Curzon In that book he discusses the question of anarchical developments here and elsewhere, and he says that when anarchy has taken a hold anywhere it stays there for sometime: it is got rid of slowly, step by step; its complete disappearance is not at once to be expected Therefore we must to some extent rely on the invisible forces of time, the invisible forces of public opinion, the social forces which are all operating with the Government, all operating with the loyal, the dutiful section of the community for the complete eradication of this evil which we all deplore. Therefore, Sir, I think no great harm would be done if six months' time were given for the circulation of the Bill and the High Courts were consulted thereon.

"I do not know whether I would be in order in referring to some of the observations made by my friend to my left and my friend behind."

The President:—"The speaker on the Hon'ble Member's left did speak on the main question, and I did not like to stop him for the very reason which I have already indicated; but I hope that the Hon'ble Member himself will do his best to support my ruling and reserve any observations which he has to make on the main question till such time as the main question comes up He will then have an opportunity of saying all he has to say."

The Hon'ble Babu Surendra Nath Banerjee:—"Very well' Sir."

The Council then divided and the result was as follows:—

Ayes—2.

The Hon'ble Mr. C Vijiaraghavachariar, the Hon'ble Babu Surendra Nath Banerjee.

Noes—57.

His Excellency the Commander-in-Chief, the Hon'ble Sir Guy Fleetwood Wilson; the Hon'ble Sir Robert Carlyle; the Hon'ble Sir Harcourt Butler; the Hon'ble Mr Syed Ali Imam; the Hon'ble Mr Clark; the Hon'ble Sir Reginald Craddock; the Hon'ble Mr Hailey; the Hon'ble Sir T R Wynne; the Hon'ble Mr Meugens; the Hon'ble Mr Ghuznavi; the Hon'ble Raja of Mahumdabad; the Hon'ble Raja Kushalpal Singh; the Hon'ble Mr Saunders; the Hon'ble Sir Henry McMahon; the Hon'ble Mr Wheeler; the Hon'ble Mr Enthoven; the Hon'ble Mr. Sharp; the Hon'ble Mr Porter; the Hon'ble Sir E D Maclagan; the Hon'ble Mr. Gillan; the Hon'ble Major-General Birdwood; the Hon'ble Mr. Michael; the Hon'ble Surgeon-General Sir C P. Lukis; the Hon'ble Mr. Gordon; the Hon'ble Mr Maxwell; the Hon'ble Major Robertson; the Hon'ble Mr Kenrick; the Hon'ble Mr. Kesteven; the Hon'ble Mr. Kinney; the Hon'ble Sir Wm. Vincent; the Hon'ble Mr. Carr; the Hon'ble Mr. Sree P. Rama Rayaningar Venkataranga Bahadur; the Hon'ble Khan Bahadur Mir Asad Ali Khan; the Hon'ble Sir Ibrahim Rahimtoola; the Hon'ble Khan Bahadur Rustomji Jehangirji; the Hon'ble Mr Fuzulbhoy Currimbhoy Ebrahim; the Hon'ble Mr. Macpherson; the Hon'ble Raja Saiyid Abu Jafar of Pirpur; the Hon'ble Mr Maude; the Hon'ble Mr Madhu Sudan Das; the Hon'ble Maharaj Kumar Gopal Saran Narain Singh of Tikari; the Hon'ble Mr. Qumrul Huda, the Hon'ble Mr Arthur; the Hon'ble Major Brooke Blakeway; the Hon'ble Mr Jinnah; the Hon'ble Malik Umar Hayat Khan of Tiwana; the Hon'ble Raja Jai Chand of Lambagraon; the Hon'ble Sardar Daljit Singh of Jullundur; the Hon'ble Mr. Meredith; the Hon'ble Mr. Walker; the Hon'ble Rao Bahadur V. R Pandit; the Hon'ble Sir G. M Chitnavis; the Hon'ble Mr Arbuthnott; the Hon'ble Srijut Ghanasyam Barua; the Hon'ble Mr. Eales; the Hon'ble Maung Myé.

So the motion was rejected.

[5TH MARCH, 1913.] [*The President; Mr. Jinnah.*]

The President :—" It may be convenient for Members to know, in case they have not understood, that it is now open to any one to speak on the main question, either for or against the proposed Bill."

The Hon'ble Mr. Jinnah :—" Sir, I want first of all to put it before the Council very clearly that nobody more readily would respond to the appeal that has come from the Hon'ble Home Member than I would; also I wish to express that nobody condemns in stronger terms the misdeeds of which a long list was given to us a few minutes ago by the Home Member I also wish to express that every attempt on the part of my countrymen to undermine the authority of Government and to disturb the law and order in my opinion deserves the strongest condemnation and the highest punishment Those men who have a desire to undermine the authority of the Government; those men who have a desire to disturb law and order, are in my opinion the biggest enemies of my country and my people They are to-day doing the greatest harm to the cause of India Sir, why is this measure brought before this Council to-day? It is brought because of the doings of some of my countrymen Repressive measures that have been brought in in this Council have been brought because of the misdeeds of some of our countrymen. I remember, Sir, in 1910, when the Press Bill was introduced at Calcutta, much as we felt that a severe blow was going to be dealt at the liberty of the Press, much as we felt that our most prized liberty, namely the liberty of the Press, was going to be curtailed, our hands were tied, our mouths were closed by the misdeeds of some of the misguided men who belong to our country, and we almost as a body, non-official Members, realised and felt that the Government were bound to take certain measures to maintain order and law and reluctant as we were we felt that, although we were losing what we prized most, namely the liberty of the Press to a certain extent, we not only supported it, but we supported it with every power that was in our possession.

"Sir, I believe in criticising Government I believe in criticising Government freely and frankly, but at the same time I think that it is the duty of every educated man to support and help the Government when the Government is right On this occasion I feel that having regard to the history of political crimes, my hands are tied, my mouth is closed, and my countrymen, who are responsible for these deeds are responsible to-day for my position, which I occupy in this Council at this moment Let those men who still have these misguided ideas, let those men who have these hallucinations realise that by anarchism, by dastardly crimes, they cannot bring about good government, let them yet realise that those methods have not succeeded in any country in the world, and are not likely to succeed in India Let those men yet realise before it is too late, and before they bring their country into a position which may be most regretted by every patriot who feels for and loves his motherland: let them yet realise that those are not the methods Sir, if I may say so, I represent a class, an educated class and Young India in this country Representing the modern India and the young educated class in this country, I feel that I am expressing their sentiments on this occasion, and I feel that there is a large body of men who feel exactly as I am feeling to-day The Hon'ble the Home Member said, we have got cause, we have considered our position, and we ask the Council to take us on trust, and support Government Having regard to the position that I have described, I have no alternative, Sir, but to take the Government on trust on this occasion. I therefore think, Sir, that so far as the principle of this Bill is concerned, I am not in a position to resist it With regard to the merits of this Bill, I wish, Sir, to make certain observations This Bill, as the Hon'ble Home Member said, is nothing but the English law I beg to take the opportunity of pointing out to the Hon'ble Member few things especially for him to consider, and I have no doubt that in Select Committee the members who will be on the Select Committee will consider the few suggestions that I wish to make to-day. I shall not be here any more in this Council, therefore I shall not be able to take any part in the various stages through which this Bill will go: and therefore I draw the most earnest attention of the Hon'ble the Home Member and the members who are on the Select Committee to consider those suggestions that I shall make. The first

suggestion that I wish to make, and which is an obvious error, that occurs often. It is made, not only in this case, but speaking from experience, in several cases when you come to enact a Statute following or copying English Statute or law which is distributed in and covered by different Statutes or branches of law. You have to be most careful when you are copying English law as you propose to do in the present case. Sometimes you come to enact a Statute and you are dealing with substantive law, but along with the substantive law you have the law of procedure or evidence, and while you are rectifying and amending or enacting the substantive law, you lose sight of the law of procedure or evidence, and when it comes to be worked actually in a Court of law, there is almost an impasse, and the result is almost startling. A very recent case from that point of view arose in Bombay with regard to the Indian Companies Law that will perhaps interest the Hon'ble Member in charge of the commercial portfolio. It was with regard to the position of the secured creditor, whether he should be allowed to prove for the full amount of his claim or debt or not. The English Companies Act of 1862 was enacted and afterwards there came the Judicature Act of 1875, which altered the position of the secured creditor. But when we came to enact our law of 1866, the Indian Companies Act, we took it bodily from the English Act, having lost sight of the Judicature Act of 1875 and when we came to amend it in 1882, we were still asleep, having lost sight of the Judicature Act of 1875 again, and we only woke up when the present Bill which is pending came up before the Council the other day, and that was because when the English consolidated Act came into force in 1908, the section in the Judicature Act was incorporated in substance in the English Act. Therefore, Sir, with regard to this Bill now, I point out the provisions embodied in section 10 of the Indian Evidence Act which have most important bearings on the Bill under discussion.

"The substantive law is laid down in clause 120 A. That any agreement between two or more persons to do or cause to be done an illegal act, that agreement *per se* is a conspiracy; or an act which is not illegal, but by illegal means such an agreement is designated a criminal conspiracy. When you come to consider the rule of evidence in India, section 10 of the Evidence Act is a most important section to bear in mind, because in the English law of evidence as laid down, you will find it different. It lays down clearly that no evidence is admissible to prove the offence against the accused, unless some act, omission or declaration, something done or written by one or other of the conspirators was done in furtherance of the common object or purpose, *viz.*, 'conspiracy' 'In *furtherance*'—those are the words to which I wish to draw the attention of the Hon'ble Member; whereas in the Indian Evidence Act you will find that the words are 'in reference' instead of 'in furtherance.' Now, clearly you are changing the substantive law in India and bringing it into line with the English law. But it will leave the Indian law of evidence untouched, and I submit it will lead to very great hardship and danger. Remember, that when you are enacting a penal Statute your object is to arrest the evil—your object is to punish the guilty. But, Sir, legislating as we are doing in this Council for 300 million of people, you must not forget your responsibility to the innocent and the law-abiding subjects of His Majesty. Such cases have the greatest claim to your consideration. Therefore I say, while you are bringing this law into line with the English law, follow it strictly in all its bearings. I will only refer to that section 10 just to show that—it says this:

'Where there is reasonable ground to believe that two or more persons have conspired together to commit offences, etc., anything said, done or written by any one of such persons *in reference* to their common intention at the time when such intention was first entertained by any one of them is a relevant fact as against each of the persons believed to be so conspiring as well for the purpose of proving the existence of the conspiracy, as for the purpose of showing that any such person was a party to it.'

"The Hon'ble the Home Member has pointed out, and very rightly pointed out, conspiracy in India *per se* is not an offence except under section 121 A, and therefore unless something was done in furtherance of the common intention

[5TH MARCH, 1913.] [*Mr Jinnah*]

it was not an offence. But this Bill now goes much further. Now, Sir, the English law of evidence in cases of conspiracy to which I would like to draw the attention of the Hon'ble Member is laid down in Taylor on Evidence. I give a reference to paragraphs *590*, *591*, and *593* There you will find,—I do not wish to weary the Council because really this is a highly technical subject, and I daresay it is not very interesting to most of you here; but I only wish to draw the attention of the Hon'ble Member that there he will find very clearly laid down that any act, omission or declaration or something said, done or written by one of the conspirators, before it can be admitted as evidence against the accused conspirator it must be in furtherance of the conspiracy Then there is another point to which I wish to draw the attention of the Hon'ble Member. It is this: the explanation to clause 120-A of the Bill seems to me to go much beyond the English law, and is likely to create mischief when you come to interpret that clause I entirely agree with the Hon'ble Member that without this explanation the law as reproduced in clause 120-A is substantially the English law; but the explanation in my opinion goes a little further, and it might and will, I think, create the greatest mischief if left as it stands now, and I am of opinion that this explanation should be dropped Then the third point is with regard to how the prosecution should be launched Remember, if you pass this Bill you are really making conspiracy an offence, although it may not be an offence against the Government, the State or the King, in the sense, namely, of undermining Government or the authority of Government, and therefore you are going much beyond those offences which are known as offences against the State or Government. A criminal breach of trust or theft and many other offences are covered by this Bill If A and B agree to commit a theft in the house of X, the moment they agree to do that and nothing more by way of overt act, and if you can prove they agreed, then simply because there happen to be two or more persons who agreed to that effect is conspiracy and an offence and they are certainly punishable by this Bill Therefore you are going far beyond your purpose, which is to punish offences against the State or Government. I take it that the main object of this Bill is really to reach those cases which are strictly speaking offences against the State, and the Act ought to be restricted to those offences You will find the practice in England in such cases laid down in Halsbury's Laws of England I am reading from the 'Laws of England,' Volume X, page 292, paragraph 602, which says it is the duty of the Attorney-General to institute prosecutions for crimes which have a tendency to disturb the peace of the State or to endanger Government Therefore the prosecution is really instituted in England by the Attorney-General and not by any private or irresponsible person Therefore I earnestly draw the attention of the Government to this point, Sir, that when you are undertaking a prosecution of an offence which is directed against the State or the Government, it must have the previous sanction of a responsible body before such a case can be launched against any citizen; and in my opinion either it must be done with the previous sanction of the Advocate-General or with the previous sanction of the Local Government or the Government of India, and not otherwise.

"Therefore I say that this safeguard is absolutely necessary. The main object of this Statute as I said before is to deal with offences against the State. When you are dealing with a Bill of this character I submit, Sir, that two or more persons is much too small a number It cannot be a conspiracy of any importance in which there are only two persons connected You will generally find in conspiracies that are of any really serious character there are more than two persons, and therefore I say the number of two is much too small and is likely to cause mischief in practice You have got the definition of an 'unlawful assembly', and there you find mention of five or more persons. Therefore I say that you should increase the number to five or more persons I think you will find that in the case of certain serious offences in England a conspiracy of three or more persons is referred to. Here it ought to be at least five or more persons and not only two. These are the suggestions I would make, namely section 10 of the Evidence Act to be considered, then you have the explanation to clause 120 A, then you have the manner of prosecution. It should not be

allowed unless it has the previous sanction of the Governor General in Council or the Local Government, or the Advocate-General. Then I say that the number should be five or more persons and not as it stands now at two.

"With these remarks, Sir, I will again say that this is a very serious moment—a moment at which I do not think it would be right for us to in any way embarrass the Government, but there is one thing which I wish to say that just as there are in India certain people who are responsible for a great deal of mischief so you have certain people who claim to be supporters of or belong to the rank and file of Government who are also responsible for a grat deal of mischief I wish to draw attention to what I read in a newspaper the other day, and that is an extract from the London 'Times,' a paper that calls itself the leading paper in Europe The heading is 'Congress Party and Sedition' 'drastic proposals offered' I will read an extract and the Council will allow me to ask how a paper of this standing, a paper of this character should allow an article so ill-considered or so ill-advised and calculated to hurt the feelings of many of us in India who I assure you, Sir, are as anxious to maintain the authority of the Government of India and are as anxious to maintain law and order as any Member of the Government present here The article is levelled against those stalwart men, those patriots who head the Congress and have been serving their country I say, Sir, that I am proud that I belong to the Congress party That such an article should be written with these insinuations and these aspersions is likely to cause as much mischief as any thing that I can think of. The article runs as follows:—

CONGRESS PARTY AND SEDITION

DRASTIC PROPOSAL OFFERED.

Strong comments on "Times" Article

'A London cablegram says:—An article in the March number of the *Round Table* on the Delhi outrage, argues that 'as the Nationalist leaders' opposition to the Government influences the extremists in the direction of political crimes, the leaders themselves must seek out the sources of conspiracy and prevent their further activity, otherwise the Government may be compelled to say that if political murders recur all representative institutions must be suspended'

'The *Times* says:—'The threat of suspension is obviously impossible It would not be fair to ask the constitutional politicians of India to join in a hunt for the criminals but it is reasonable to tell them that they cannot for ever evade responsibility, if by opposition they even unconsciously foment disorder, which finds expression in crime They must either modify their attitude or do something more than express pious horror when outrages occur By precept and active influence they must set themselves to create a strong feeling of antagonism to conspiracy and must inculcate the duty of helping the Government to detect the offenders. Should they continue to fail in these responsibilities, the verdict must go against them, and anyhow it may be safely said that there can be no further extension of political reform in India while anarchism remains unextirpated'

"The *Times* adds:—We are not satisfied that the duty of repressing crime in India is at present efficiently performed, though whether the fault lies chiefly with India or England is open to question The fact that India is only now bringing its law of political conspiracy into line with Britain, shows that the element of precaution has been lacking. Much more might have been done if the police had been better supported [illegible] attacks, if criminals had been caught red-handed and received swift and sharp punishment, if the scandals of interminable political trials had been summarily rectified, and if foolish and mistaken clemency had been less frequent"

"Now, Sir, the threat is held out to us that we must find out the culprit If we do not find out the culprit our political institutions must be suspended."

The President:—"I am very loth to interrupt the Hon'ble Member but he has quoted a document which is not a Government document, and one which in no way pledges the Government or the policy of the Government."

The Hon'ble Mr. Jinnah:—"Yes, Sir, I know that, but I only wish to point out that there is this kind of mischief going on. My appeal to Government is this—I want the Government to take and give expression to this view, that just as you wish us to co-operate with you, just as you expect us to stand by you, in the same way you must stand by us and condemn those

[5TH MARCH, 1913.] [*Mr. Jinnah; Rai Sita Nath Roy; Mr. C Vijiaraghavachariar.*]

who are creating this mischief Just as you condemn those among us who are guilty of misdeeds, just as you expect us to join and co-operate with you in condemning our own men who are guilty of misdeeds so you must condemn your men who are also guilty of misdeeds That is a point which I wish to make clear and that is the reason why I am drawing the attention of the Council to the writings of what is known as the leading journal in England. With these remarks I have no alternative but to support the principle of the Bill and I trust it will emerge from the Select Committee in a manner that it will not go beyond the English law, and that the safeguards I have indicated will be provided for."

The Hon'ble Rai Sita Nath Roy :—"Sir, with your kind permission I desire to make a few observations regarding the Bill before us.

"I deplore that it should have been found necessary to so widely extend the scope of original conspiracy, and it is indeed very unfortunate that occasions should have arisen to make the mere agreement between two or more persons to commit an offence, however trivial, though it may not be followed by an overt act or to do an act though not illegal by itself by illegal means indictable But however we might have on occasions other than this differed from the principles of the Bill, however much we may deplore the occasions which have brought forth this Bill, we are bound to bend our will to the exigencies of the situation and to humbly bow to the decision of the Government. In view of the detestable, dastardly and extremely deplorable outrage on the person of His Imperial Majesty's Viceregent who has done so much to conciliate and humour all classes of people and who has been so indulgent even to the anarchists themselves

"In view of the numerous other heinous crimes hitherto committed and in view more particularly of the numerous political dacoities already committed and which are still being committed almost every week in different parts of Eastern Bengal, from which I have the honour to come, and in view of the desirability of arming Government with plenary powers for effectively stamping out these heinous and despicable crimes, we, as loyal subjects, are bound to give our humble support to the Bill But, before concluding, I beg leave, with your kind permission, to make a suggestion which I trust and hope may be acceptable to the Government My suggestion is that it may be found possible to limit the scope of the proposed amendment to all State offences, as defined in Chapter V of the Indian Penal Code or at least to such offences as are exclusively triable by a Court of Sessions; and I particularly pray that the operation of this Bill when it is passed into an Act may be to limit the operation of the Act to three years in order to allow Government an opportunity of judging how the Act works With these few words I beg to support the Bill But, at the same time, I find that there is not one Indian lawyer included in the Select Committee. The suggestions made by the Hon'ble Mr Jinnah are indeed very reasonable, especially the one regarding the mere agreement between two or more persons which should make them liable to punishment. It should be, as suggested by him, that, in order to complete the conspiracy, it must be a conspiracy of four or five persons, as defined in the Indian Penal Code in the case of unlawful assembly. I also beg to suggest that the offence of conspiracy should not be launched without sanction from the Government I therefore wish that an Indian lawyer, a non-official Indian lawyer, should be included in the Select Committee"

The Hon'ble Mr C. Vijiaraghavachariar :—"Sir, I beg leave to make a few remarks on the principles embodied in the Bill before us. Short as it is, I think this Bill is a most important measure. It is a substantial addition to the Indian Penal Code and it fundamentally modifies its principles. A very competent critic, Sir James Stephen, has pronounced the Indian Penal Code as the most remarkable and as the most enduring monument of Lord Macaulay's works. Then having regard to the very careful examination and revision of the draft Code by Sir Barnes Peacock in its final stages in the

[*Mr. C. Vijiaraghavachariar*] [5TH MARCH, 1913.]

Council of the Governor General, he says "It is an ideal Code drawn by a Bacon and settled by a Coke" It is this ideal Code which the Hon'ble the Home Member proposes to alter. It has stood the test of 50 years and has been the admiration of the civilised world and its provisions have been copied more or less in several countries. It has thus become a venerable institute. I am entitled to ask for some reason stronger and more convincing than a mere statement that Government has information which justifies it in starting this measure and starting it so suddenly. I do not deny the soundness of the *ex parte judgment* formed by Government, but having regard to the fact that we have no access to the materials on which that judgment rests, I am entitled to raise the question whether this subjective necessity is really identical with the objective necessity of the situation I do not merely complain that the public has not been taken by Government into its confidence before it has found it necessary to start this piece of highly dangerous legislation But I beg leave to state there is absolutely no evidence disclosed to us that would justify the remarks made in the Council to-day connecting the measure before us with the dastardly outrage that took place here on the 23rd December last The Hon'ble Member in charge of the Bill has not stated anything to-day to warrant such remarks I beg to decline to associate myself with these views so easily put forward In dealing with this measure, therefore I would deprecate any allusion to this most deplorable incident If it was only possible for the country to have foreseen it, millions and millions of people would have sacrificed themselves, if that was necessary to avert that outrage But I repeat my question and ask what connection is there between this Bill and outrage? Let us take this test Let us suppose that this law had been originally embodied in the Indian Penal Code Would the Hon'ble the Home Member go so far as to say that the present political situation would have been saved? Would he say, would any Hon'ble Member rise and say that if Lord Macaulay had not omitted this, Bengal and India would have been saved from anarchism and outrages; That is a fair way of putting the question. I think I believe that it is futile to entertain a sanguine hope of getting rid of anarchism, if it still prevails in this country, by adding more and more to its repressive laws I submit that such a policy is the outcome of lack of imagination, and if it is permissible for me to say so, is not consistent with high statesmanship

I shall now proceed to a very superficial examination of the provisions of this Bill I would only draw attention of the Hon'ble Members to two or three points The Hon'ble the Home Member has rightly emphasised the necessity for a clear comprehension of the provisions of the Bill. I will try. Firstly it is claimed that the measure before us has been entirely borrowed from the Common Law of England. We all know what the Common Law of England is. It is distinguished from the Statute Law being a creature of Parliament It is a mixture of Celtic and Anglo-Saxon customs moulded by Norman lawyers, not very sympathetic always, and developed subsequently by English Judges often driving a Coach and four through the ancient customs in order to adapt them to the varying conditions of society from time to time: It is exceedingly doubtful whether conspiracies in England were merely Civil injuries or Criminal offences as well before the time of the Star Chamber But certain it is that it was under the auspices of the Star Chamber that this branch of the Common Law of England was formally established as a substantive Criminal Law From that time forward it began to be extended in various directions and Sir James Stephen says that it became, henceforth, a new head of law capable of indefinite extension I am quoting without the book.

The conspiracy branch of the English Common Law has not yet been codified. Several attempts were made from time to time to codify the criminal branch of the Common Law and several commissions were appointed for the purpose An observation made by one such commission is very interesting It is to the effect that the criminal branch of the Common Law is so defective a system that it can be reformed only by being entirely taken to pieces and a new system reconstructed out of the materials thereof. This observation occurs in a

[5TH MARCH, 1913.] [*Mr. C. Vijiaraghavachariar.*]

letter of the commission addressed to Lord John Russel. The Macaulay commission approved of this observation Now it is this common law a portion of which we are called upon to borrow and to codify It is the characteristic of the common law of England that there are no uniform and authoritative definitions of the offences dealt with by it Criminal conspiracy in England is usually defined as a combination and agreement of two or more persons to do an unlawful act by unlawful means. Again the word "lawful" has not been precisely defined. Sir James Stephen says that the word implies immorality coupled with injury to the public The Bill avoids the use of the word "unlawful" and substitutes the word "illegal" And this word "illegal" is defined in the Indian Penal Code and comprehends three things as the Hon'ble Member in charge of the Bill has rightly pointed out. An illegal act is either an offence, or an act forbidden by law or an act which can be made the basis for a civil action It is thus clear that an unlawful act and an illegal act are not always synonimous and identical What is unlawful may not be always illegal, and what is illegal may not be always unlawful I believe therefore that the similarity between the English Law and the proposed law is not as great and complete as it is claimed on behalf of the measure before us. I submit that on the whole the proposed law is much more comprehensive than the the corresponding English law While the latter is very flexible, our measure proposes a very rigid law I am not sure that a combination and an agreement to commit civil injuries is invariably an indictable offence under the common law Lord Ellenborough declined to consider that an agreement to commit a civil trespass is an indictable conspiracy The Bill before us might well have added a few cases by way of illustrations I beg permission to illustrate the law before us by one or two hypothetical cases Suppose the Hon'ble the Home Member and I – I hope the Hon'ble Member will not resent this illustration – walk along the road and see a ruffian about to insult a lady not far away from us; next suppose that I propose to run and knock the fellow down and to protect the lady; I take it that the Hon'ble Member would easily agree that my proposal is right and proper But to knock down that ruffian under the circumstances would be an illegal act, because while our law gives the right of private defence as against offences relating to property and affecting the body, there is no right of private defence conferred by our Law, by the exercise of which one could protect the lady against the rude insult But instead of insulting her, if the fellow threatens to pick her pocket and rob her, our law allows that we can go and knock him down. If, in spite of our law the Hon'ble Member and I run to protect the lady, we certainly commit an offence under the law. But this act on our part would not, I submit, be unlawful but it would certainly be illegal, because the act would be an offence under the proposed law as the agreement to run and protect the lady would be an offence We need not actually run and protect the lady As no overtact is necessary in such a case, the mere agreement to protect is an offence, punishable with six months' imprisonment under the coming law This is illustration No 1 Next let us suppose that the Hon'ble Member and myself were on our way to attend a meeting of this Council, and that if we take the usual road we find we shall be late So to be here in time we agree to take a short cut across a private man's field, and we propose to jump over the hedges, and we do so, and reach the Council meeting in time This won't be an offence under the common law of England, but it would be an offence under the coming law in this country, for our action in jumping over the fences and walking across the field of a private owner though not an offence is certainly a civil trespass and the owner can maintain an action against us for damages An agreement to do this illegal act would thus be an offence, if the Council passes this measure into law It is not even necessary to convert the agreement into an offence that we should actually jump over the hedges and cross the fields If we both run some distance towards the hedge of the field it would be enough, for such running with the intention to cross the field is an overt act which is all that the new law demands to make the agreement penal I do not think that I need multiply illustrations These two illustrations clearly show how much more comprehensive and far-reaching is the proposed law than the Common Law of England.

[*Mr. C Vijiaraghavachariar.*] [5TH MARCH, 1913.]

The Hon'ble the Home Member makes a point of the fact that the Indian Penal Code omitted to include the conspiracy law when it was first enacted 50 years ago, and says that he in vain looked into the ancient records and papers to find out how the omission occurred And he is of opinion that the omission was accidental and not intentional I am sorry to be obliged to contradict the Hon'ble the Home Member and I do so without the book and subject to subsequent verification The omission was clearly intentional and avowed. As well as I can now remember there is passage some where in the report or notes of the Macaulay Commission, but which we can easily detect to be in the language of Lord Macaulay In that passage Lord Macaulay makes a clear distinction between political offences and the other offences for the purpose of making mere conspiracies penal offences Almost all the other offences are based upon this principle, namely that mere criminal intention and preparations do not constitute any penal offence until they reach the stage of an attempt to commit the intended offence The Macaulay Commission while recognising the soundness of this principle, makes an exception in the case of political offences The commission say that in the case of a man committing offences other than political, his danger begins the moment he commits the crime successfully while in the case of a rebel or any one committing a formidable State crime his immunity is always almost secured from the moment of his success; hence Lord Macaulay says that in the case of State crimes he has made mere designs, consultations and preparations not matured into attempts, offences under the Penal Code The principle clearly is that in State crimes both policy and necessity demand that the intending criminal should be secured by law long before he completes the plan enabling him to commit the offences successfully It is thus clear that the omission from the Indian Penal Code of any provision as to conspiracies in the preparatory stage, except when those conspiracies were formed in view to commit State offences, was intentional, well considered, and not accidental, as the Hon'ble the Home Member would make us believe. The Penal Code was most carefully prepared It was 25 years in the making It was begun in 1835 and passed in 1860 The draft code prepared by the Macaulay Commission was subjected to the scrutiny of another Commission Before it was introduced in the Legislative Council constituted under the Act of 1853 it was referred to a Select Committee of the Council After it was read as 1st time and a 2nd time in the Council it was again referred to another Select Committee, and the Select Committee's report was considered by the whole Council resolving itself into a Committee and the deliberations lasted many days I call special attention of the Hon'ble Members to the fact that during all the time the outrages of 1857 were going on, the draft Penal Code was in the hands of the Select Committee of the Council of the Governor General for making Laws and Regulations The further and entire consideration of the whole Code was after the mutiny during a period of two or three years and it was finally passed in 1860. The Government thus had an immense and even a provoking opportunity to embody in the Indian Penal Code the law now proposed for our adoption or any portion of it The successor of Lord Macaulay, at this time was Sir Barnes Peacock, the distinguished Chief Justice of the Supreme Court of Calcutta And it cannot be pretended that Sir Barnes Peacock was ignorant of the Conspiracy Branch of English Common Law Besides, be it remembered that in those days it was the Criminal Law of England that was administered in the Presidency towns Thus in these circumstances to say that Lord Macaulay and Sir Barnes Peacock were ignorant of the nature of the Conspiracy Law of England and hence did not consider whether it ought to be imported into the Indian law or not, is too great a demand upon our credulity The next important stage in the history of the penal legislation of India was in the seventies, when Sir James Stephen was the Law Member Then certain important amendments were added to the Indian Penal Code Of the portions thus added was 121 (A) of the Indian Penal Code. We all know that this section embodies the law as to conspiracy to commit certain State offences Sir James Stephen says in his speech that he was personally responsible for the introduction of this section. And we all know that Sir James Stephen is the author of several standard works and a great authority on the English Criminal Law. Besides, he gave important reasons for introducing the provisions of this

[5TH MARCH, 1913.] [*Mr. C. Vijiaraghavachariar.*]

section 121 (A) and among the reasons he especially alluded to the serious conspiracies which led to the Indian Mutiny of 1857, and to the Wahabi conspiracies that had been recently formed in several villages owing to the preaching of jehads. Sir James stated with very much warmth that it required no arguments to justify the extension of the conspiracy law as embodied in the provisions of section 121(A) in the light of the serious conspiracies on these two occasions Could it be seriously maintained that Sir James Stephen did not consider on this occasion the desirability of introducing in the Penal Code the remaining portion of the conspiracy law of England ? It is thus conclusively clear that the authors of the Indian Penal Code and the Government and the legislature have hither to intentionally omitted the introduction into the system of criminal law of this country the whole of the English Law of Conspiracy, and they must have had excellent reasons for the omission, seeing that the framing and perfecting of the Indian Penal Code and its further amendment covered a period of exceptionally serious conspiracies. I am unable to accept the statement that the conditions to-day are different from and worse than the conditions in 1857 and 1870.

" I would trouble Hon'ble Members in calling attention to one more point To meet the present conditions special provisions have been enacted and made during the past six or seven years and made permanent part of the Indian. Statute Book And I have not heard one word of explanation as to the effect of the working of these enactments upon the dangerous conspiracies and modern conditions, alleged to exist. It would have been more satisfactory if the Hon'ble the Home Member had told us how the existing law in all its various forms has been unable to reach the particular persons and the particular forms of crime he has in view in asking for the enactment of this measure. Some days ago I requested the Hon'ble the Secretary to the Council to furnish me with information touching this legislation I asked for information touching the subject of dangerous conspiracies and modern conditions mentioned in the statement of Objects and Reasons It has not been found possible as yet to furnish the information to me, and I have not even had the benefit of a reply In all these circumstances I desire to state that unless a strong case is made out, that a Law like this would really help the Government in putting down fresh crimes, I submit that the proposed measure is not merely inexpedient but worse than useless

" So far as the deplorable Delhi outrage is concerned I venture to submit that, far from accentuating the present political situation it has tended greatly to improve it. If it is ever true that God in his inscrutable providence hides a smile behind a frown, it is specially true in the present instance. Many a prince and many a president of republics who came to violent ends or who are threatened with violent ends might, if that be possible, well have envied the misfortune that befell Lord Hardinge. By his calm and courageous suffering as well as by his adherence to his benevolent policy in ruling over the country, he has done an enormous service to our Sovereign and the country, but which he is not conscious of He has thereby evoked a degree of loyalty in India which has not been, I fear, thoroughly comprehended and appreciated, and that loyalty continues to grow in volume and intensity. I protest therefore emphatically against any attempt, however faint, at connecting this measure, repressive and far-reaching in consequences, with the outrage. The outrage itself is still under investigation How far the investigation has progressed, whether any reliable clue towards finding out the culprits has been obtained, and whether all the circumstances connected with the actual commission of the offence have been traced, are all kept and very rightly kept still a secret. The Government is not in a position to disclose what is the degree of certainty reached in the course of the investigation, still pending, as regards the origin and development of the plot which culminated in the deplorable outrage even though the culprits themselves may not be reached While therefore I desire to deprecate any attempt to connect his measure with the Delhi outrage on the one hand, I venture to submit, on the other hand, that the introduction of this legislation is most inopportune. It is calculated to prejudicially affect the fast and further growth of national loyalty. There are one or two minor

[*Mr. C. Vijiaraghavachariar.*] [5TH MARCH, 1913.]

points on which I need not dwell particularly. The Bill, as it is, is capable of improvement in the drafting and in the provisions The punishment provided for the new offence is the same as the punishment provided for the abetment of the principal offence. This is not clear to me. There are two sets of punishments provided for the abetment of an offence. Successful abetments are more severely punished than unsuccessful abetments I do not understand therefore which punishment is intended for a conspiracy to commit the offence under the Bill I surely do not believe that the intention of Government is to wait and see whether any crime flows from the conspiracy and then award suitable punishment. There is also the question of sanctions for the prosecution of the new offences I shall be told that all these points will be attended to during the further progress of the Bill in the Select Committee and in the Council. Perhaps, these defects and reservations are intentional, for I am aware that side by side with the reforms of the Legislative Councils a strategic policy has been developed by the Secretariat. Now every Government measure, and every controversial measure specially, is composed of two parts, the kernel and the shell. The kernel is what the Government wants and it is enclosed in a shell for the Non-official Members to bite and to scrape and do what else they can with it This is a process in which the Hon'ble Member in charge of the Bill very often co-operates. He often thanks us, Non-official Members, very warmly for our assistance in pointing out the defects and retires, after accepting our amendments as to these defects, I do not say with mock humility but with dramatic humility. In the measure before us, there is the usual kernel and shell well combined I am pretty sure the shell will be allowed to be knocked out. The question is what should be our attitude as regards the kernel which the Government ultimately desires to have out of this Bill And that kernel is that an agreement to commit any one of the three sets of the acts is an offence; and these three sets of acts are: all acts amounting to an offence under the existing criminal law of the land whether it be the Indian Penal Code or any special or local law; secondly, all acts prohibited by law; and, thirdly, all acts which would furnish matter for basing civil actions upon It will thus be seen the proposed law takes us a long way beyond the existing English conspiracy law. I am sorry, I am compelled by every consideration to oppose it. If the Bill confines itself to conspiracies to commit offences of a political nature, that would have been a different matter. But as it is, it will place innumerable people in the country in the hands of the police and informers, and it would be sorry consolation to be told, as we are told now and then, that those who inflict the suffering upon us would be our countrymen, too. We must not forget that the administration of this law will be in the hands of a machinery which is absolutely imperfect and greatly unreliable when compared with the machinery existing in England for the administration of criminal justice. While thus the machinery and the safeguards for securing the liberty of the subjects is different and inadequate when compared with the corresponding administrative agency in England, it is of no use to say that the proposed law is similar to the law in England, which, by the way, is not quite accurate. Again this similarity argument should not be carried too far. Will the Hon'ble the Home Member and the Government of India think of recommending for introduction into England some of our laws such as the Deportation Law, the Punitive Police Law, the Seditious Meetings Law, and the Press Law? The Parliament that would attempt to enact any such law would be the last parliament in England. The talk about equality between Englishmen and Indians in relation to criminal law is somewhat novel and startling. For the purpose of knocking us down we are told that we are simply equal to Englishmen, but when we cry for anything like equal privileges we are reminded that the conditions in India are totally different from the conditions in England. We ask you to let us enter the Civil Service from India, from Bombay. You say "no." You say that such few of us as are able may enter in *viâ* London. London is the political purgatory for an Indian to enter into the heaven of the Indian Civil Service. And when these pilgrims return to India, some of whom equipped with political indulgences for entering the Civil Service, returning *viâ* Paris it may be, some

[5TH MARCH, 1913.] [*Mr. C. Vijiaraghavachariar; Sir A. McMahon; President; Babu Surendra Nath Banerjee; Mr. Kenrick.*]

germs perchance travel into India in their wake, and if these germs germinate and produce novel and dangerous conditions here and there, now and then, Government in revenge for its own sins accumulates repressive laws and subjects the teeming millions to those laws. I respectfully beg to enter my humble but firm protest against this kind of profession of equality between Indians and Englishmen. The vaunted equality begins at the wrong end You would not only not let us into the Civil Service but you would not let us enter the army or navy either, in defence of the country and the Empire"

Sir A. McMahon:—"Sir, I rise to a point of order. Is the Hon'ble Member in order in dealing with these points?"

The President:—"I can quite understand that at first sight the Hon'ble Member may appear to be travelling outside the question, but I think what the Hon'ble Member is endeavouring to show is that the argument in regard to this particular Bill is not used in other cases and that therefore it should not be used as an argument in regard to this particular Bill, and taking that view I do not think I can move the Hon'ble Member out of order."

The Hon'ble Mr. C. Vijiaraghavachariar:—"Thank you, Sir, you have stated the object of my remarks clearly. While the Bill professes to deal with special and emergent conditions, the provisions are intended as a permanent addition to the Indian Penal Code This is not a short special measure devised to meet a particular political situation and to be of a temporary nature. On the other hand, it is not only to be permanent but of so wide and comprehensive a scope that it is impossible to conceive that it is the outcome of a simple desire to meet the special present political situation Sir, having regard to all the circumstances I have urged above, I venture to submit that the measure before us is at once most dangerous and most inopportune."

The Hon'ble Babu Surendra Nath Banerjee:—"Sir, I feel tempted for a moment to analyse the sort of support which has been accorded to the principle of the Bill Sir, what is the principle of the Bill? The principle of the Bill, so far as I have been able to make out, is an addition to the permanent law of the land in respect of the offence of conspiracy which further is to include all crimes whether against individuals or the State Now what is the sort of support that this principle has received at the hands of those Members who have supported the Bill? My friend on the left says that the Act ought to be a temporary measure. My friend, Mr Sita Nath Roy, says the same thing My friend, the Hon'ble Mr. Jinnah, says that the scope of the Bill ought to be restricted, and that it ought to be confined only to State offences. Therefore, Sir, we have got these three distinct positions in the matter of the support of the Bill. The Hon'ble the Home Member wants it to be a permanent part of the Statute of the land The supporters want it to be provisional. The Hon'ble the Home Member wants the law of conspiracy to affect all offences The Hon'ble Mr. Jinnah wants it to be confined only to State trials, and further, according to him when any trial is to be started under this law, the sanction of Government, as in State trials, must be obtained. Therefore if you analyse the measure of support that has been accorded to the Bill, it seems to me to dwindle into proportions which reduce it to the vanishing point. The arguments which we have urged against the Bill and the principles of the Bill remain unanswered, and to me they seem unassailable, and therefore once again, Sir, I desire to record my protest against the principle of the Bill."

The Hon'ble Mr. Kenrick:—"Sir, we have listened with interest, and possibly with some amazement, to those who oppose this Bill. After the statement of principles and objects of the Bill by the Hon'ble the Member in charge, it is difficult to understand how any one who sincerely desires to serve the interests of order can find any argument against this measure. Personally, I have listened with care, but I confess without success, to discover any objection raised which might prove unanswerable.

Such objections as have emerged from the lips of the various speakers who have opposed the Bill I will endeavour to face and to answer. Of course it is obvious that this measure certainly demands full and careful consideration, calm discussion, and I will add plain speaking I would therefore ask the Council to consider with me calmly and if possible, judicially, the facts justifying the Bill, the principles underlying the proposed legislation, and, lastly, whether there is any real substance in any of the objections raised by the opponents of the measure Now, in a word, the justification of this measure is the absence of the English law of conspiracy from the Indian Penal Code. On the one hand, its absence has been found to be a defect in coping with organized crime of a serious character in this country. On the other hand, the common law of conspiracy in England has been proved by actual experience of more than two centuries to be of the utmost value and benefit to the State and to the public; for I would ask you to recollect that the interests of the Government and of the people are coincident in the prosecution and suppression of crime.

"Now whether, as seems probable, this branch of the Common Law of England relating to conspiracy was potentially available in the Presidency-towns before Lord Macaulay's Penal Code of 1860 I do not think we need stop to consider It probably was a branch of the Common Law potentially available in the Presidency-towns But, as I said, we need not specially consider it, for what we have to face and consider are the facts and the needs of the present day Now to start with some clear conception of this Bill I assume that every Member here, even the most virulent opponent of the Bill, will accept it as an axiom that it is the imperative duty of Government—of every civilised Government—to protect to the utmost of its ability the liberty of the subject by the suppression of organised crimes, whether crimes of violence or crimes against property That such organised crimes unhappily are only too prevalent in this country at the present time, and that they are increasing rather than diminishing the columns of the daily Press make notorious Take, for instance, the appalling number and frequency of dacoities, carefully organised gang robberies in Bengal It is a matter of common knowledge, and it is a matter to be deplored by every one Now consider what this means: each one of these many dacoities, to take this illustration alone, involves deliberate organisation, planning, plotting, agreement, combination, confederation, conspiracy. Yet the Hon'ble Member who first opposed this Bill said: 'I fail to find any evidence of dangerous conspiracies'. He has only got to study the columns of the Press and he will find weekly, if not daily, accounts of the most atrocious and disastrous crimes in various parts of Bengal, every one of which involves agreement and conspiracy Strange, indeed, it is, or so it appears, to me, that the Indian Penal Code provides no means for the prosecution of such crime while it is in the stage of conspiracy Yet, obviously, it is to the advantage of the community that an agreement or conspiracy to commit such crimes should be capable of being prosecuted at the earliest stage before, if possible, it has culminated in actual preparation or attempt Remarkable indeed it seems, in the face of frequent and systematic crimes which are the outcome of combination and agreement, that conspiracy, as a substantive offence, finds no place in the criminal law of India.

"It being conceded that the welfare of the people, as well as of the Government, involves the preservation of order and the suppression of crime, it necessarily follows that to afford this protection, the State must be armed with an adequate Penal Code. Now, I would remind Hon'ble Members here that in England the Common Law, in particular the Common Law of Conspiracy, has been amplified from time to time by judicial interpretation so as to meet new conditions and exigencies On the other hand, in India the Codes, as you are all aware, can only be adapted to expanding conditions, or novel or developing conditions of society by legislation It is for this reason that the Government propose to amend the Penal Code by the inclusion of a modified form of the English Common Law of Conspiracy. I say a modified form because there are certain respects in which the provisions fall short of the Common Law of Conspiracy. I ask the Council to recollect that this is no mere experimental legislation. It is a valuable branch of our Common Law. It has been formed

[5TH MARCH, 1913.] [*Mr. Kenrick; President*]

in England by the wisdom of centuries, and it has long stood the actual test of experience, so that this cannot be stigmatised as experimental or tentative legislation. And after centuries of experience in no way has it been found in England to be subversive of the liberty of the subject, which, indeed, it, as the rest of the criminal law, is designed to protect.

"Approaching this matter with any understanding of it and with some sense of proportion, it must be realised that this Bill merely introduces a branch of criminal law which has long figured in what is admittedly the most enlightened and humane juridical system which the world has ever seen, a system which it is scarcely necessary for me to remind you all is characterised by its vindication of, and regard for popular rights Yet this Bill it is which has raised an opposition of more or less impassioned oratory and protest It has evoked apprehension—or expressions of apprehension--as to the safety and liberty of the subject in this country if it passes into law. It has been described by a leading journal of Bengal in its issue of the 1st of this month—a journal, I believe, not altogether unassociated with a certain Hon'ble Member who has opposed this Bill to-day—as 'an additional weapon in the armoury of repressive measures.' An additional weapon in the armoury of repressive measures! And if the speeches of some Hon'ble Members here to-day have any meaning, not only do they ask the Council to regard this as a repressive measure, but they ask us to consider it as an oppressive measure.

"Well, if it be repressive to prohibit seditious conspiracy against the Crown and other criminal conspiracies against the subjects of the Crown, then this may be described as a repressive measure It is repressive of crime. Only in that sense can it be described as repressive, only in that just and proper sense, and in no sense, with any regard to propriety, can it be described as oppressive.

"The article to which I have just referred asserts that 'the mischief-makers will not be touched,'—and I make reference to this article because it may be taken to represent the views of a section of the Press, and presumably the views of a certain section of the public, and certainly it also crystallizes the views which have been again expressed here by the Hon'ble Mr. S. N Banerjee. The article says that 'the mischief-makers will not be touched' and adds, somewhat to the detriment of its argument, that 'the arm of the law has seldom been long enough to reach them' Surely if that be so, it demonstrates the need for legislation I accept the phrase that 'the arm of the law has not been long enough to reach them.' Then surely it is incumbent on a wise Government to extend that arm of the law so that it shall be able to reach them effectively.

"There is only one other matter in that article that I was going to mention' The article continues, 'it will be the innocent, the peaceful, the loyal citizen who will feel that he is not trusted' Now that is a sample of the mental pabulum on which the people are fed."

The President:—"Order, order, I must ask the Hon'ble Member to address himself to the remarks made in this house and not to the remarks made in a newspaper."

The Hon'ble Mr. Kenrick:—"Certainly, Sir, I bow to your ruling, but I was putting this forward as an expression of opinion on the Bill from a certain section of the Press as representing the views of a section of the public. It was for that reason I ventured to refer to these remarks, but I pass on merely with this observation; I would remind those who oppose the Bill that the liberty of the subject can best be protected, and, indeed, can only be protected by an adequate Criminal Code.

"Now let us consider the arguments that have been adduced here against this Bill. The main objection urged, as I understand, is that the existing law is sufficient and that a law of conspiracy is unnecessary in India. Secondly, it is said that the law of conspiracy is unsuitable to India; and, thirdly, we have had the old argument as to the imperfection of the Police in India, or the subordinate police. Now, apart from the cogent facts of recent history, the first two objections are directly refuted by the views of Sir James Stephen. That

[*Mr. Kenrick.*] [5TH MARCH, 1913.]

eminent English judge and jurist, who was Law Member of the Council, had, of course, personal experience of India Now if you turn to the third volume of his 'History of the Criminal Law,' you will see that he refers to the Indian Penal Code and he discusses it with all that breadth of knowledge for which he was distinguished He says this in regard to the Code: 'The Indian Penal Code may be described as the criminal law of England freed from all technicalities and superfluities systematically arranged and modified in some few particulars—and they are surprisingly few—to suit the circumstances of British India,' and he points out this in regard to the particular matter which we have now got under discussion He points out that 'a mere conspiracy to wage war was not an offence under the Code unless some act or illegal omission was done in pursuance of it' He mentions that an Act amending the Code was passed when he was Law Member which asserted in the Code the substance of the English Treason Felony Act, and he adds significantly, 'it was found to be required by circumstances' Well that, at any rate, would be a complete answer to the argument of one of the Hon'ble Members that this Criminal Code should be accepted as a whole as it is without amendment The section to which Sir James Stephen referred was of course section 121A, which embodied the offence of conspiracy to wage war against the Crown, or attempts to commit that offence. Now that, namely, conspiracy to wage war against the Crown, is the only offence of conspiracy under the Code There have been, as we are all aware, in recent years successful prosecutions under that particular section; but the section has been found not to go far enough Conspiracies to commit offences or to do acts prejudicial to the State or to the public, or to individuals, are left untouched by the Code With regard to this Sir James Stephen observed:—'The law relating to riots and unlawful assemblies is very full and elaborate, but it is remarkable that the Penal Code contained no provision at all as to seditious offences not involving an absolute breach of the peace It says nothing of seditious words, seditious libels, seditious conspiracies, or secret societies,' and he continues that 'the additions made in 1870 provided to a certain extent for the punishment of such offences, but they did so very imperfectly' These are the words of Sir James Stephen, that the additions of 1870, that is section 121A of the Code constituting the offence of conspiracy to wage war against the Crown are not sufficient That is the Code is admirable so far as it goes, but the legislation is imperfect Well, I submit with confidence that a defect, and such a defect, of the Indian Penal Code, pointed out by a jurist of such eminence as Sir James Stephen would alone justify the amending legislation which is at present before this Council.

"Elsewhere in that same 'History of Criminal Law' Sir James Stephen makes this observation He says: 'In the present day the law of seditious conspiracy is of greater practical importance than the law of seditious libel. Political combinations are so common, and may become so powerful, that it seems necessary that a serious counterpoise should be provided to the exorbitant influence which, in particular circumstances, they are capable of exercising.' Although he points that out, that the law of seditious conspiracy is of greater practical importance than other branches of the law, we have in the Indian Penal Code no element of the law of seditious conspiracy other than the one offence of conspiracy to wage war against the Crown Any combination of circumstances falling short of that extreme act but which, nevetheless, are in every possible sense offences against the State, are not so by law at present in India. And when he says, as I just told you, that political combinations are so common and may become so powerful that it seems necessary that a serious counterpoise should be provided to the exorbitant influence which, in present circumstances, they are capable of exercising, I say that that advice is as applicable in India as it is in England, if, indeed, local conditions do not indicate an even greater need here for such a counterpoise. Notwithstanding that there is no law of seditious conspiracy in India, with the sole exception of section 121A relating to waging war against the Crown.

"In England, the application of the law of conspiracy to political and seditious offences dates from the 18th century. It was elaborately discussed and enunciated by the House of Lords in an important case, O'Connel's Case in 1844

[5TH MARCH, 1913.] [*Mr. Kenrick.*]

when Chief Justice Tindal delivered the opinion of the whole of the Judges of England before the House of Lords In that case it was definitely laid down by the House of Lords that the crime of conspiracy is complete if two or more agree to commit an illegal thing, that is a wrongful act not necessarily amounting to a crime, and if there is seditious intention, the offence is that of seditious conspiracy.

"In that case to which I am referring the accused were charged, among other matters, with conspiracy with the intent to raise discontent and disaffection among the subjects of the Crown, and to stir up hatred and ill-will among various classes of Her Majesty's subjects Under the existing law in India such an offence would escape prosecution

"Passing now from the law of seditious conspiracy—I have only sketched it as shortly as possible to show the points on which the English law is more effective in dealing with organised crime than the law here in India—I desire to emphasise the fact that the utility of the Bill which we are now considering is by no means confined to what in India are termed political offences. That law of seditious conspiracy will certainly be introduced by this measure, but it has a far wider range of utility, and probably few, if any, here are aware of the practical utility, the practical value of the English law of conspiracy in its application to various classes of crime It ranges, as I have said, over the whole field of criminal law Conspiracy to commit a crime, under the English law, is in some sense analogous to an attempted crime, but there is this distinction, that the offence of conspiracy is complete when the agreement of two or more conspirators is formed, as the agreement to commit the crime, and before any attempt to commit the crime is actually made, before even any preparation is made to commit the crime which is the object of the conspiracy And to any reflecting individual it is apparent that this should be so That in a right and properly constituted system of law the agreement with intention to commit an offence, if demonstrated and proved by the evidence which is required in the Courts, should constitute an offence which is capable of being prosecuted and punished, no one can doubt To realise the full value of the common law as to conspiracy involves of course a familiarity not only with the English text-books upon criminal and constitutional law, but also a familiarity with the practice in English Assize Courts and other criminal courts in England. But to demonstrate the utility of the proposed legislation it is only necessary for me to mention the more important instances of the application of the law in the English Courts

"A conspiracy to commit any crime, that is, an offence punishable by law is a substantive offence punishable like any other misdemeanour at common law, with a maximum of two years' imprisonment There you immediately get a distinction between the Bill which in the ordinary course provides merely a maximum of six months' imprisonment for other than specific classes of conspiracy, and the English common law, which imposes a penalty of two years. There are some classes of offences, the offence of conspiracy to commit murder, punishable by ten years' penal servitude, and yet, as the Hon'ble Member in putting this Bill before the Council pointed out, there is no similar provision in the Indian law whatever It will fall within the Indian law and will constitute a substantive offence so soon as this Bill is passed

"Passing from the first class of conspiracy which I have referred to the conspiracy to commit any crime which constitutes in itself a substantive offence, another class of case the prosecution of which is perfectly familiar in Assizes in England, is the case of conspiracies to cheat and defraud Instances of this would be the agreement of two or more persons to defraud the public or to defraud any person or any class of persons Within quite recent years this branch of the law has been before the Courts in two or three very important prosecutions—important in the public interest—namely, the prosecution of certain Poor Law Guardians for conspiracy to defraud the rate-payers These prosecutions, which were of the most vital importance in the interests of public morality, would not have been possible in this country. They now, under the

Bill which is before this Council, could be prosecuted if we had the same crime in this country, and it might of course occur that a combination of persons might agree to defraud the rate-payers. That is only an illustration. Other instances of a conspiracy to defraud would be afforded by conspiracy to obtain money by false pretences, conspiracy by the promoters of a company to cheat and defraud by false pretences those persons who might buy shares in the company, and so on. Now none of these offences—the subject is such that I could give you any number of illustrations, but I refrain from doing so because one is anxious to make the points as short as possible—none of these offences can be prosecuted under the present law, unless, indeed, they come within the law of abetment, or, in other words, unless there is some act which it can be proved has been done in pursuance of the conspiracy However clear the evidence which is available to demonstrate the fact that the conspiracy exists, it could not be prosecuted.

"Another very important branch of the law of conspiracy is that dealing with conspiracies which are comprised under the head of conspiracy to defeat justice This comprises conspiracy to do anything to obstruct, prevent, pervert or defeat the cause of justice, such as agreement to pervert the cause of justice by perjury; an agreement by two or more individuals, or conspiracy to accuse any person falsely of any crime, or to prevent witnesses from giving evidence in the cause of justice; all these come into the same category They would seem obviously to be matters which should be offences under any Penal Code so as to be capable of being prosecuted. They are not so here.

"Conspiracy in restraint of trade forms another class. This consists of any agreement between two or more persons to do or procure to be done any unlawful act in restraint of trade. This, however, is subject to special considerations which I do not propose to discuss at this stage.

"Now the last class of conspiracy to which I want to draw the attention of Hon'ble Members is the conspiracy to injure individuals by wrongful acts not amounting to crime Thus conspiracy to injure, coerce or molest an individual, or to prevent him from carrying on business is indictable. If two or three agree among themselves to inflict injury, or to procure injury to be inflicted, upon a third party, that in the English law is a conspiracy; but it is not a conspiracy capable of being prosecuted here That branch of the law of conspiracy has been considered in very important cases in England, but I do not think it is necessary for me to weary the Council by referring to them in detail.

"It was accepted as recently as 1881 in the case of the Queen *versus* Parnell and others that it was a criminal conspiracy where two or more persons agree among themselves to injure, coerce or molest an individual in such circumstances that an injury done by any one of those means would not be a crime, but would be simply an injury not amounting to crime I refer to this because it will require a little explanation for the Council to appreciate it A wrong inflicted by a combination of persons assumes a formidable and aggravated character, because though you may assert your rights against one individual you cannot defend your rights against a number of persons who combine to inflict a wrong upon you. In the case to which I have referred, following earlier decisions of the House of Lords, it was considered that even a lawful act carried out by unlawful means—that is to say, where two or more persons agree to effectuate their object by unlawful means—is conspiracy. As this forms a branch of the law as introduced by the Bill before Council it might be desirable to give an illustration of what is really meant by it. The common illustration is this: supposing an individual has a right to certain property, and two or more persons agree to support that right Their action is so far proper. But if these individuals are willing to support him—agree to support him—by unlawful means, as by the production of fabricated evidence, then there is an indictable conspiracy. Now that concludes my very brief review of the various classes of crime which are prosecuted in English Courts under the head of conspiracy. The very variety of the

[5TH MARCH, 1918.] [*Mr. Kenrick.*]

subject-matter of prosecutions shows the utility of the law in England. As I have already pointed out, in none of these cases can a prosecution be instituted under the existing law of this country. The absence of any means of prosecution for such a large variety of offences constitutes undoubtedly a great defect in the otherwise admirable Penal Code of this country, and the proposed legislation will do nothing more than remove that defect. The effect of it, as you have heard, will be to bring the law of conspiracy in India into line with the English law in some respects, though even when this Bill has been passed the law in India will be less stringent than the law in England.

"I want to refer to certain arguments which have been used against this measure. One Hon'ble Member raised the point as to the imperfection of the police here in India. Well, it may be that the subordinate police here are still below the standard of efficiency and integrity which has been attained in the West. Assuming that to be so, is that any sound reason why the substantive criminal law of the country should not be improved? And I would remind you that the danger of false charges, if there is any danger, is no greater than under any other provision of the Indian Penal Code. No legislation can remove altogether the possibility of corrupt action by unscrupulous individuals. The existing law of abetment which already obtains under the Indian Penal Code would facilitate to the same extent as the proposed law of conspiracy any unscrupulous action. Then, as to sanction. There seems to be some misunderstanding as to the prosecution of an offence of conspiracy, and, indeed, I think it was said by the Hon'ble Mr. Jinnah that in England prosecutions in respect of conspiracy against the Government can only be instituted by the Attorney-General. I think I am right in my recollection of what he said as to that. Now that proceeds upon a misunderstanding—a very pardonable misapprehension of the law of England. It is perfectly true that in England the Attorney-General *ex-officio* has the right of instituting prosecutions and in a peculiar way—that is, by filing a criminal information, which is a means of putting a man upon trial for certain offences, including the said offence of conspiracy, or indeed any misdemeanour at common law, without adopting the ordinary course of indictment, under which the individual before he comes for trial must be sent for trial on an indictment found by a Grand Jury. So the Hon'ble Mr. Jinnah in saying that in England conspiracy prosecutions can only be instituted by the Attorney-General is not correct. The real explanation is that conspiracy prosecutions may be, and, indeed are, instituted on indictment in the ordinary way, but in the case of common law conspiracies the Attorney-General has the additional power by *ex-officio* information of putting a man upon trial without being indicted at all.

"With regard to the suggested safeguard put forward, I think also by the Hon'ble Mr. Jinnah, that it would be desirable that there should be a sanction by the Government, I have only got to point this out, that in the case of any prosecution for conspiracy under section 121 (A) the sanction of the Government is already required under another section of the Code as antecedent to prosecution for that class of conspiracy.

"Another suggestion made by the Hon'ble Mr. Jinnah was that two persons only should not be regarded as being capable of the offence of conspiracy, but that five—he suggested the number five—should be substituted for two. Well, to put in five as an arbitrary number in place of the definition of the common law of England would be an entire innovation, and an unjustifiable innovation. It would undoubtedly have the effect in certain cases of defeating the very object of this measure, *i.e.*, the introduction of the ordinary common law of conspiracy under which any two or more individuals who come to a common agreement as to the commission of a crime are capable of being prosecuted as conspirators.

"There is one other point which I think is rather a matter to be dealt with when the Bill arrives before the Select Committee, as I have no doubt it will,

and that is, the suggestion made also by the Hon'ble Mr. Jinnah, regarding the law of evidence in conspiracy cases I could explain the matter here, but I think it would be taking up the time of the Council, and I think it would be more properly dealt with in Select Committee than here He referred to the well-known section 10 of the Indian Evidence Act, which provides for particular rules of evidence in conspiracy cases

"Speaking popularly, the effect of this section of the Evidence Act is to introduce into India the English law of evidence applicable to any cases of conspiracy, in other words, again speaking popularly, it makes admissible in cases of conspiracy evidence that would not be admitted in ordinary cases; that is to say, the acts, doings or words of any one of the conspirators in relation to the subject-matter of the conspiracy The English law and the Indian law are rendered closely similar by section 10 of the Evidence Act There is, however, a slight difference between the two which I need not trouble the Council with. All I can say is that at present, as regards section 10 which the Hon'ble Mr. Jinnah suggested might require alteration, I venture to think he has overlooked the fact that in the prosecution of cases under section 121 (A) in the case of conspiracy to wage war against the Crown, that section has been and is of use. This matter of the law of evidence under section 10 is one which would be more properly dealt with in Select Committee.

"Well, Sir, I will advert to the fear expressed by the Hon'ble Member in opposition to the Bill that this addition to the Penal Code will prejudicially affect the liberties of the subject. I venture to think that if the subject is approached with a serious conception, it will be seen that on the contrary this measure will tend, far from curtailing or infringing the liberty of the subject, to protect them in the best sense It will facilitate the prosecution of cases of organised crime which at present are beyond the reach of the law in India To say that alone, should be sufficient to justify this legislation, which, if administered in accordance with British judicial traditions, I have no hesitation in saying will be of undoubted benefit to the community. For these reasons, Sir, I have every confidence in asking the Council to send this Bill to Select Committee and ultimately to pass it."

The Hon'ble Mr. Syed Ali Imam :—"Sir, the lucidity with which the principle of the Bill that is before the Council has been discussed and put forward by the Hon'ble the Home Member is sufficient in itself for me not to have taken any part whatsoever in the debate to-day Since those principles were put forward, Hon'ble Members have further considered the law of conspiracy and distinguished that law as it exists in India from the one that exists in England Under these circumstances, and at this late hour, I do not propose in addressing the Council to take up the line that aims at an exhaustive and elaborate criticism on the law of conspiracy I refrain from doing so because it is possible that hereafter I may have to place in a concise form before the Council such aspects of the law of conspiracy as may conceivably be left obscure even after the Report of the Select Committee has been presented here, should the motion that is before the Council be accepted In the circumstances, I will very shortly confine myself to a very few observations upon this important Bill. The first and foremost thing to consider is, that any reference that has been made to the English law and any argument that has been advanced on the consideration that the law of England is now in some form or another being introduced into India are not put forward under the plea that because it is the English law therefore its acceptance by the Indian legislature is a matter of necessity or of obligation. The Hon'ble Mr. Vijiaragavachariar opposite put forward with some warmth his argument when he referred to certain things that he thought were given on the plea that they were in England and that other things were withheld without the same plea receiving any consideration. The Hon'ble Member in his address suggested that because it was the law in England, therefore it should be forced upon us is not a good reason. But the reference to English jurisprudence is intended to

[*Mr Syed Ali Imam.*] [5TH MARCH, 1913.]

serve only one purpose, and that purpose is that the Bill as put forward before this Council is something that is not unfamiliar, a law which is not novel The proposition as advanced is not an invitation to the Council to take a leap into the unknown. What is urged is that a law similar to this is in existence elsewhere, and that, as a matter of fact, it has worked well in another country, the sole object of the suggestion that the Bill is framed considerably upon the principles of the English law of conspiracy lies in the consideration that this law has been enforced with advantage in a great and civilized country The next point to which I would like to allude very briefly is that the expansion of the law of conspiracy, as at present contained in the Indian Penal Code, is in no way a departure as has been apprehended from the principles of a Code which is the handiwork of one of the greatest lawyers of the world and a great genius My submission before the Council is that the Bill cannot for a moment be regarded as a reflection on or as if it were bringing to light any unconscious omission in the handling of the law of conspiracy by such an illustrious lawyer and statesman as Macaulay, one whom I revere as a great predecessor of mine in the office that I have the honour to hold. But what is suggested and what is placed before the Council for consideration is that whatever may have been the reasons for his not having transplanted in India in its entirety the law of conspiracy as it existed in his days in England, the time has or has not come to consider and see whether that law may or may not largely be applied to India now in order to cover certain new conditions. The law of conspiracy that the Government proposes to introduce by this Bill, as has been said already, is not exactly on the lines on which the law exists in England; it is in a much modified form that the Bill has placed it before the Council

"If the object of an agreement between two or more persons is the commission of an offence mentioned in section 121-A of the Indian Penal Code the existing law is common to both the countries The Bill provides for no change so far as that goes It only aims at carrying the same principle a little further by applying it to all offences Their agreement to commit a crime would therefore become a criminal conspiracy, but the Bill takes leave of the English law when it deals with cases where the object or the means to effect that object is or are only a civil wrong Here unlike the English law the Bill imposes the condition of an overt act or illegal omission. This is a very important reservation which has been made with some purpose.

"What is that purpose? The purpose is no more than that the law that we make for India should apply to Indian conditions, otherwise a wholesale importation of the English law might have been effected, and that would have been easy But those who have the responsibility to legislate have realised that each country has got its own conditions, and the law of that country must have a strong correlation to those conditions Therefore, at the time that the Indian Penal Code was originally framed this law was not in existence, and since then, when later on, the amendment in the form of section 121 (*a*) took place, the requirements of the country presented no such difficulties as at present, and so only that which was absolutely necessary was done. There was no departure in 1871 no more than there would be a departure to-day if this Bill is accepted and passed by the Council The whole question therefore is, is or is not there a demand for legislation? As to that I am very glad to find that the Hon'ble Mr Jinnah, who certainly was perfectly right in claiming to represent young educated Indians and who to my knowledge has always been absolutely frank in his criticism and ever bold, has in the Council without the slightest hesitation asserted that he does feel that the principle of this Bill is a perfectly valid and correct one Why does he say so? He says so, because he feels that in India at present law and order that we are all bound to uphold stand in danger of disturbance.

"This legislation therefore is a measure that will give us strength to overcome the difficulties presented by the present situation. Arm the Government with the necessary power and make it possible that we might thus meet them squarely. The Hon'ble Mr. Jinnah in this connection made certain

[5TH MARCH, 1918.] [*Mr. Syed Ali Imam; Sir Reginald Craddock.*]

suggestions and, I am glad to find those suggestions were not at all such as touched any of the principles of the Bill. As a matter of fact, I find that the Council in the various speeches that have been made by Hon'ble Members, so far as the principle of the Bill is concerned, is practically agreed. Suggestions have come from one quarter or another in regard to details only. Excepting the Hon'ble Mr Vijiaraghavachariar who totally refused to accept the principle of the Bill and the Hon'ble Babu Surendra Nath Banerji, as far as I can see, there is a sense of agreement as to the principle of this Bill. Now in this expanded Council, we have got Hon'ble Members who represent very large constituencies, and it seems to me that any indication on their part of a disposition to accept the principle of the Bill is a fair criterion by which to judge and say that there is something wrong in the country, and that that wrong must be removed in the interest of the safety and the prosperity of India. Therefore, it seems to me that it is not at all too much to say that here is a Bill which really is not at all a departure from any principle of law; it is a Bill to meet the unfortunate circumstances of the country, and as such has got a fair claim on the acceptance of the Council.

"I will not at all refer at present to any of those matters that have been urged regarding some details, such as subjecting prosecutions to previous sanction, the territorial application of the new law and its place on the Statute-book only for a time. These are all matters that may be fairly considered in Select Committee, and, as Chairman of the Select Committee, all I can say is that any proposals that are made in that Committee will receive at my hands and I have not the least doubt also at the hands of the Hon'ble Members who will sit in that Committee the fullest and most careful consideration

"Before I close my observations, I should just like to mention something about this Select Committee that was said by my Hon'ble friend, Rai Sita Nath Roy Bahadur. Probably it was a mistake or perhaps the Hon'ble Member did not look into the Agenda We have done our very best to give non-official lawyers representation on that Committee. The Hon'ble Member will observe that my Hon'ble friend Pandit Madan Mohan Malaviya, who is a lawyer of repute and long standing, will be on that Committee My Hon'ble friend will also see that the Hon'ble Mr. Dass, who is himself a lawyer of considerable experience, will also be on that Committee. And when the Hon'ble Member said that there was no Indian lawyer at all on that Committee, I began rather to wonder whether the Chairman of that Committee could claim to be a lawyer. Therefore, it seems to me that, taking the Bill as it stands there is nothing in it which is repugnant on principle, and so far as the Select Committee goes, there is not much to discourage us. It is perhaps a difficult measure, perhaps it is a measure that may at first sight appear to have the terrors of the unknown. But when you examine it carefully you see that it really promises to be of service to the country, and that its principle is sound. I submit, Sir, that the Bill deserves the support of the Council.

"With these observations, and abstaining absolutely from embarking upon any disquisition upon the law of conspiracy, I beg to support the motion."

Sir Reginald Craddock:—"Sir, I do not desire to detain the Council long in summing up what has been said on both sides"

"In so far as the law is concerned my original speech introducing the Bill contained a concise statement of it. To that additions have been made by the speeches of my Hon'ble Colleagues the Law Member and the Hon'ble the Advocate General, and I do not want to touch on the law of the matter again, beyond saying that, to sum up, the position is that there is a gap in our criminal law. It is expedient to fill that gap, and we have the English precedents to show how that gap should be filled. That the general principle of the Bill has found acceptance with Hon'ble Members is shown from the very fact that, by a large majority, they have rejected an amendment even to postpone the Bill until it could be circulated. By those votes they demonstrated as clearly as they could their approval generally to the principle of the measure, although some of them reserved a final opinion as to details. That was what I had invited them to do

[5TH MARCH, 1913.] [*Sir Reginald Craddock.*]

because I said that details of drafting, details of safeguards and details of the removal of anomalies that might arise, would all be carefully considered in Select Committee. Consequently it may be said that there are only two Hon'ble Members in this Council who are opposed to the Bill on principle.

"Now it seems to me that there is a considerable fallacy underlying the main grounds of their opposition. They put forward such pleas as this, that if the law as we suggest it should be made, had existed for 50 years, can we prove that these outrages would not have occurred? No, Sir, I cannot prove that these outrages would not have occurred, nor can any Hon'ble Member prove that; because it is impossible for us to say what would have been the effect on society of the existence of a law which enables certain things to be punished; it is impossible to say what mitigating effect or what effect in reducing the amount of crime such a provision of law would have had But what I can say is that, although this law may not render any easier the detection of conspirators, it will certainly tend to the prevention of conspiracy, because it will enable conspirators, when they are detected, to be punished when they cannot be punished now. And I care not, Sir, I care not to urge in this Council that the omission then made in the law was intentional or unintentional. It seems to me that that matter is irrelevant. The point is whether that omission in the law ought or ought not to be corrected now. I do not wish to discuss any further the principles of this law, or to quote in support various dicta of eminent jurists and judges which show and dwell on the importance of, making preparations for crime criminal at as early a stage as possible if you wish to prevent it There are many dicta and many able treatises which explain the principles on which this law is based.

"I will now refer only to some of the side objections that have been taken by the opponents of this Bill It is said that our desire to pass this Bill contravenes the solemn words of His Excellency the Viceroy in his speech at the opening of the Council in Delhi in which he indicated that, even after the attempt made on his life, he was not going to deviate from the path of progress which he had set before himself. But, Sir, the path of progress does not connote any tenderness to crime or criminals, nor can the assimilation of the Indian law to the law which prevails in England be regarded as any deviation from the path of progress. Indeed no State can progress along the path of peace and prosperity whose tranquillity is liable to be disturbed for want of adequate machinery to cope with those who conspire against society.

"The last objection taken was that this law will open the door to police oppression. In so far as there is a new offence created, power is given to investigate that offence and to take all necessary action for the prosecution of the offenders, but the Bill creates no special procedure; it bestows no drastic powers, which are not to be found in the Code of Criminal Procedure in the case of cognisable offences Conspiracy by this Bill is merely put on the same plane as abetment, and objections which might be based on the powers of the police to investigate conspiracy would be equally applicable in the case of the law of abetment. That is to say, if we put it in the shape of an example, if under the existing law A instigates B to murder C, the police have the power to search his house, arrest him, investigate the case and so on, even if B had never murdered C; but if A and B conspire to murder C, then, under the present law, the police would not have had these powers; but under the law now proposed they will. It seems to me entirely absurd to suggest that this small change, important in its results, but small in the matter of the powers that it gives, is going to upset society in any way or increase appreciably the dangers of misuse of law which is possible under any system of criminal procedure.

"If the argument that crime should not be punished because charges may be falsely laid were to prevail against the benefits to society from the punishment of crime, why then the vast majority of offences which are defined in the Penal Code would have to be expunged from the Statute-book and there would be an end of law and order throughout the land.

[*Sir Reginald Craddock; Mr. Clark.*] [5TH MARCH, 1918.]

"Mr Vijiaraghavachariar took up a point and elaborated it with some detail, that while we were anxious to take a law from England in order to 'knock them down,' in other respects we denied to this country the benefits of the English law Well Sir, I do not know how this law wants to 'knock them down.' It does not want to knock down law-abiding persons like the Hon'ble Member, or any law-abiding person in this country What it is aimed at is conspirators, and to 'knock down' conspirators ought to be considered a favour and a benefit by all those who desire the protection of the law and the peace of society.

"It has been finally said by the Hon'ble Mr Surendra Nath Banerji that this is the sort of measure that creates mistrust. Well, Sir, I do not know what kind of mistrust he is referring to. Does he wish us to conciliate conspirators by putting trust in them in the vain hope that they will abandon their designs, or does he wish us to conciliate the law-abiding generally by allowing conspirators to prey on society for a little longer? It seems to me, Sir, that the surest way for the Government to win the trust of the people is to convince the people that they will be protected from the lawless in the exercise of their rights And it seems to me that the best way in which the law-abiding can win the trust of Government is to show Government that they will support it in its measures against the lawless There is one kind of trust which I for one do not want to encourage one kind of trust which ought to be rudely shaken, and that is the trustfulness of the criminal that, owing to the weakness of the Government, its long arm cannot reach far enough to catch him.

"Sir, I have nothing more to add to all that has been said by Hon'ble Members on the subject of this Bill It has been most gratifying to find the support that the Council generally have given to the principle of this measure, and I have only to ask you, Sir, that the question may now be put to the Council."

The motion was put and agreed to.

THE WHITE PHOSPHORUS MATCHES PROHIBITION BILL.

The Hon'ble Mr. Clark:—"Sir, I move that the Report of the Select Committee on the Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus be taken into consideration.

"No amendments of any importance have been made in the Bill during its passage through Committee Council will remember that when I introduced the Bill, the Hon'ble Sir Charles Armstrong asked that the dates on which it was to come into operation should be postponed for another twelve months on the ground that the understanding arrived at last year had not been fully appreciated by merchants and that contracts had been entered into ahead for a considerable period The Hon'ble Member was unfortunately unable to be present at the meetings of the Committee in order to make good his case; but I had a letter addressed to the Bombay Chamber of Commerce pointing out that Government could not properly depart from last year's understanding unless a very strong case were made out, and suggesting that they should supply us with much fuller and more specific information on the subject The reply which we received cannot be said to have been conclusive, and, in these circumstances I scarcely felt justified in asking the Committee to alter the dates of the Bill, and the Committee unanimously agreed that no further postponement should be given"

The motion was put and agreed to

The Hon'ble Mr. Clark:—"I beg to move, Sir, that the Bill to prohibit the importation, manufacture and sale of matches made with white phosphorus, as amended, be passed".

The motion was put and agreed to.

[5TH MARCH, 1913.] [*Mr. Jinnah.*]

THE MUSSALMAN WAKF VALIDATING BILL.

The Hon'ble Mr. Jinnah:—"Sir, I move that the Report of the Select Committee on the Bill to declare the rights of Mussalmans to make settlements of property by way of wakf in favour of their families, children and descendants, be taken into consideration.

"In moving this, Sir, I have only got to deal with a very few points, and all that I have to say is with regard to the objections that have been raised by the different provinces, particularly the High Court Judges, the District Judges and non-Mussalman opinion. The one objection which has been urged against the Bill is the question of public policy. Now, the answer to that, Sir, is a very simple one, and as I have already explained in my speech when I introduced the Bill, what we have got to do is to administer the Muhammadan law to the Mussalmans, and therefore to introduce the question of public policy which is foreign to the Islamic jurisprudence, to my mind, is outside the question, and there is no such thing as public policy of any kind, so far as Muhammadan jurisprudence is concerned, to which the provisions of this Bill are in any way opposed. I therefore give that simple answer to that point.

"Another point was that we must protect the creditors, and with regard to that, as the Council knows, the Bill, as it was originally introduced, contained certain clauses, which were intended to prevent fraud against creditors. Those clauses, when they came to be considered in Select Committee, we on careful consideration, found it very difficult to maintain without in any way infringing upon the personal law that governs the Mussalmans in this country. That being so, it was after very careful consideration, decided by the Select Committee unanimously that the registration clauses should be dropped. But so far as this point—and this is the second point and the only point really with which we are concerned—and the criticisms are concerned, it seems to me, Sir, that the Muhammadan law, as it stands to-day, provides certain safeguards against fraud upon creditors. The fraud upon creditors may be divided into two parts: first, a fraud which may be practised when the wakf is created: so far as that part of the law is concerned, there are safeguards, as I said already, in the Muhammadan law. Then, with regard to the frauds which may be practised upon the creditors after the wakf has been actually created, it seems to me that we have got already the Registration Act, which lays down that every wakf that is made in writing must be registered, and that notice by virtue of its being registered is a sufficient safeguard to that extent. No doubt a Muhammadan may may make an oral wakf, and in that case it may prejudice the creditor to a certain extent. The answer to that is, that that is Mussalman law and you cannot over-ride the Mussalman law. If you compel the Mussalman to make wakf in writing and in no other manner, you are, to that extent, over-riding the Mussalman law, and therefore I for one am not prepared to accept any provision which is in any way likely to over-rule or affect the personal law of the Mussalmans. A man stands in a very serious position indeed if he makes an oral wakf when he comes to prove it in a Court of law, and therefore now-a-days people do not make oral wakfs. Thus, the apprehended fear is so very small, whereas, in order to rectify that fear the danger of infringing upon the Mussalman law is so great, and taking the two considerations the one over-balances the other to such an extent, that I felt that I could not possibly have that provision.

"One word more, Sir, and I have done; and that is this,—that my Hindu friends must remember that although one of these provisions, *viz.*, the last provision which I have mentioned, the regulating of oral wakfs, is the only danger, so far as I can see. With regard to that, my Hindu friends must also understand this, that it affects the Mussalmans to a much greater extent, it prejudices them to a much greater extent than it would the creditors who may happen to be Hindus; for this reason, that it will depreciate the Mussalman's title to the property to a great extent. Therefore, remember, Sir, that in not being able to accept this provision or this suggestion, *viz.*, to prevent the Mussalmans from making oral wakfs, the fear being very small, I am not only

guided by this fact, that my Hindu friends will suffer, but the Mussalmans will equally suffer: if not more therefore, we would certainly like if we could possibly do it, to have this provision in our own interest because otherwise it certainly depreciates the title to moveable property so far as the Mussalmans in this country are concerned. Therefore my Hindu friends will, I know, sympathise with me that I am tied down by my law to such an extent that although to a certain extent that I am unable to alter it. And the position of the Government is still more difficult because by their Charter they have undertaken and pledged themselves to administer the Muhammadan law to the Mussalmans and the Hindu law to the Hindus, and therefore, these being the difficulties in our way, we had eventually to abandon the registration clauses.

"With these remarks I hope and am confident the Council will pass this Bill unanimously. I will only say one word more, Sir, and that is this: I wish on my own behalf and on behalf of the Muhammadans of India to express our sincere gratitude to His Excellency the Viceroy and his Government for the manner in which they have received and treated this Bill in this Council.

"It has made us feel that the Government in this matter has acted as if it was our Government in every sense of the word. Their spirit, their feeling, their help have enabled me to pilot this Bill through the Council. I trust the Government will always make us feel that it is our Government, and if we have got a reasonable complaint, a reasonable grievance to put before you fairly and properly, you will meet us fairly and properly; and I trust that in other matters that may come hereafter before this Council or outside the Council, the Government will extend the same spirit and the same attitude towards us."

The Hon'ble Malik Umar Hayat Khan:—"Sir, on the 17th February, on the motion that the Bill be referred to a Select Committee when I addressed this Council, I said that I desired to defer expressing a definite opinion on the measure until I had more completely ascertained the views of the Muhammadans of the Punjab in regard to it. I have now received opinions from various leading members of the community in the Province which I represent, and I am in a better position now to state that the Bill meets with their approval.

"The real question in issue is whether Wakfs-ul-Aulad are permitted by Mussalman law and the answer to this question must, I think, be in the affirmative, provided that there is an ultimate, if remote, dedication, to the poor or for some other charitable purpose of a permanent character. Some people apprehend that under the Bill wakfs which are not in accordance with the ordinary Mussalman law of inheritance will be created and there are, it must be admitted, dangers that wakfs might be created under the Bill which may favour particular members of a family unduly; but, as I understand the Bill under consideration, it is based on the sacred books and is in no way opposed to them, and therefore it must be approved by all good Muhammadans. The statement that the Bill accurately represents the Mussalman law is one which I could defend if necessary with texts from various sacred books, but I doubt if it is advisable to occupy the time of the Council now in this way. Every man has two great obligations to perform, and after a man has done his duty to his fellowmen, he has a right to dedicate other property to charity. It is for this reason that in the case of testamentary wakfs a man is only allowed to leave one-third of his property for religious or charitable purposes including the benefit of particular descendants, while the remaining two-thirds is reserved for the payment of his debts and for the benefit of his legal heirs. This principle of Muhammadan law is not, as I understand it, affected by the Bill as now amended. In this view therefore holding as I do that the Bill is in accordance with the basic principles of Islamic jurisprudence, I think that I shall not be justified if I did not vote in favour of it, the more so as I find that it is approved by men of light and leading in the Mussalman community of the Punjab. Accordingly I support the motion before the Council."

[5TH MARCH, 1913.] [*Mr. Mir Asad Ali; Mr. Fuzulbhoy Currimbhoy Ebrahim.*]

The Hon'ble Khan Bahadur Mir Asad Ali :—" With your permission, Sir, I wish, as a representative of the Mahomedans of the Madras Presidency, to support this important Bill which was introduced on the 17th of March, 1911, by the Hon'ble Mr Jinnah As the Hon'ble Members are aware, the Mahomedans of India as a community have for a long time held strong views as to the difficulties created by the Privy Council decisions which this Bill is intended to overcome.

" Representations in various forms have been made to the Government, clearly indicating that Mahomedan opinion in the country has been gathering in volume and strength against what is considered to have been an innovation in Islamic jurisprudence. Opinions of Mahomedan lawyers and Ulamas of considerable repute have almost unanimously ranged themselves against the doctrine enunciated by the Privy Council Apart from individuals, public bodies and institutions like the Moslem League and many others have pronounced strongly in favour of restoring the Mahomedan law on the subject to the position which it occupied before these decisions were given

" I desire, therefore, on behalf of the Mahomedans of Madras to express the sincere gratitude of my community to the Imperial Government for its sympathetic attitude towards the principle of this Bill, and I venture to think, Sir, that the Wakf Bill, when passed into law, will be an abiding proof of statesmanship and wisdom of the British Government in its undoubted desire to preserve intact to the different communities of India the observance of their religious laws and institutions I may also offer a word of congratulation to the Hon'ble Mr Jinnah who has taken such a leading part in this important measure, and who by his self-sacrificing labours has done a valuable service to his community "

The Hon'ble Mr Fuzulbhoy Currimbhoy Ebrahim :—" Sir, the introduction of this Bill marks an important step in the annals of Legislation in India In the first place, it shows the practical value of the wise and liberal provision, giving non-official Members the right of introducing measures of legislation in the enlarged Legislative Council In the second place, it offers the strongest refutation of the apprehension entertained in some quarters on the occasion of the enlargement of the Council, that the increased facilities would tend to promote only political activities Experience has shown that so far from this being the case, the expanded Councils have roused the social consciousness of the people in a remarkable manner This Bill, when passed into law, will have far-reaching effects on the fortunes of the Islamic community of India I especially welcome it as a proof of the earnest desire of non-official Members to promote beneficial and wise legislation and to co-operate with Government in the improvement of the social and economic condition of the people While welcoming the Bill, I congratulate my Hon'ble friend Mr. Jinnah on his success in piloting through the Council a measure so rich in its immense possibilities of good to the Moslem community. This is the first legislation undertaken and enacted at the instance of a non-official Member, and I am sure Mr Jinnah has earned the warmest gratitude of his co-religionists for devoting his time and energy to the study of the complicated subject of Wakf, and for bringing the Bill to such a happy termination This measure is calculated to place on a satisfactory basis the institution designated in the Islamic system as Wakf-alal-Aulad While declaring the true law, that is, the law laid down by the Founder of Islam, it provides adequate safeguards against fraud. It recognises a principle which is of supreme importance to the Mussalmans, as it will prevent their impoverishment by the transfer of their estates into other hands The Founder of our Faith ordained a division of property among the heirs of the deceased owner; and at the same time with his wonderful and divinely inspired genius, he laid down a rule which provided a remedy against the consequences of infinite sub-divisions among a succession of heirs.

" The decision of the Privy Council was considered a blow at the institution, and by this measure it is sought to reverse the effect of the principle laid down by their Lordships. This Bill meets with the approval of not only the

[*Mr. Fuzulbhoy Currimbhoy Ebrahim; Mr. Qumrul Huda.*] [5TH MARCH, 1918.]

reformers but of orthodox people also, and as it is for the greatest good of the Moselm society and in accordance with the religious sentiments of the community, I beg to support it most cordially"

The Hon'ble Mr. Qumrul Huda:—"Sir, after the learned speeches delivered on this Bill in this house just prior to its being referred to the Select Committee, almost all of us were convinced that as far as the principle of the law of *wakf-alal-aulad*—settlement of property in favour of one's own children and descendants and ultimately for the benefit of the poor—was concerned all doubts were removed and there were no two opinions about it The Hon'ble the Law Member in supporting the Bill had concisely but lucidly placed the history of such wakfs among Mussulmans But to my regret and surprise I find that still there are one or two among the Mussulmans who are in doubt as to the truth of the correctness of this well-established principle of Mussulman law of wakf. It is more surprising to notice that some members of my own community are still not willing to join us whole-heartedly on this point Therefore, Sir, I may be excused were I to traverse again the ground which was well-trodden on the last occasion It is an admitted fact that there is not a word about wakf in the Koran. But this is also admitted that the observance of Mussulman religion and law does not depend solely and wholly on the Koran alone. The Prophet's words and acts have great reverence in the eyes of a Mussulman They are held in reverence second to none but the ordinances of the Koran The Prophet's sayings and the acts done by him have reached us in collections known as Hadises, *i e* traditions Mussulmans have reverence for these collections next to the Koran alone Bokhari's collection of Hadises are regarded the most authentic and genuine Bokhari himself says that institution of wakf rests on the foundation of Hadis, and both moveables and immoveables are fit subject-matter of wakf He (Bokhari) dates this institution from the time of the Prophet himself He relates that the Prophet created a wakf of his own property and advised his companion (afterwards Khalif) Abu Bakar to make a wakf of his garden. Bokhari, Fathul Quadir, Hidaya. Durra Mukhtor, Fatawa Alumgiri and many other authorities support the principle of *wakf-alal-aulad* The principles of wakf laid down in these works have not only been accepted as true and correct, but have been acted upon by the Mussalmans for the last over 1300 years. In Turkey and Egypt there are Government Departments of Wakf *Wakf-alal-aulad* to this day is prevailing and is customary in Turkey, Egypt, British African Colonies, French Possessions in Africa, Morocco and Persia In India, such wakfs are recognised valid by law in Hyderabad, Bhopal and other Mussulman States. Need I repeat that all the Provincial Governments of India are in favour of the principle of this Bill barring Bengal and Bombay These two do not oppose the Bill because the settlement in wakf in favour of the descendants are invalid in Mussulman law but on public policy and other grounds Sir, this is for the Government and this Council to judge whether this is a fit case in which Government should intervene in the enjoyment of the religious right of a community on the ground of public policy I have only to submit, Sir, that the enjoyment of this right of ours is neither inhuman, nor immoral, nor it affects adversely to the interest of any other community living in India.

"It has been said of this Bill that when enacted it will interfere with the sacred Mussulman law of inheritance as ordained by the Koran. How this baseless fear crept into the imaginative but timid mind of some people, one cannot understand As a friend I tell them plainly that it is a phantom of their own creation which is haunting them. This Act will be only a permissive Act. It will concern only to those who are to create a settlement in wakf in favour of their descendants and ultimately for the benefit of the poor. It will have nothing to do with the rest of the world When this Bill by its saving clause—section 5—has exempted any custom or usage prevalent in any locality or among Mussulmans of any particular class or sect, how can it be expected to attack the sacred law of inheritance sanctioned by the Koran.

"A criticism against the present form of the Bill is that it is not in declaratory form I must confess, to me this charge appears to be vague The Bill

[5TH MARCH, 1913.] [*Mr. Qumrul Huda; Mr. Ghuznavi; The President; Rai Sita Nath Roy; Mr. Jinnah.*]

begins with declaring the 'rights of Mussulamans to make settlement of property by way of wakf in favour of their families, children and descendants' If by its not being declaratory is meant that it should have declared this much only that certain decisions of Privy Council on the Mussulman law of wakf were erroneous, I am afraid it must have left the Mussulman community in mid-sea Is it not wise and better to lead the community to shore than to leave it bewildered at sea? Any such declaration alone would have hardly been of any good to the community or of any advantage to the Courts

"To some minds doubts have arisen as to the position of *wakfs-alal-aulad* created before the existence of this Act Though this Bill does not contain a retrospective clause, it may reasonably be admitted that such wakfs should be governed by this Act This Bill establishes the correct principles of the Mussulman law of Wakf When once those correct principles are enacted, they should be applied to all such wakfs whether they were created before or after this Act.

"Before I sit down, I congratulate the Hon'ble Mr Jinnah for successfully steering this Bill to this final stage The whole Mussalman community of India are grateful to him for the benefit and good he has done to it by having this disability removed

"With these few words, I strongly support the Mussalman Wakf Validating Act".

The Hon'ble Mr. Ghuznavi:—"Sir, I was waiting to know whether the Hon'ble Rai Sita Nath Roy would move his amendment, because if he intends to move his amendment, I should like to speak after he has finished."

The President:—"The proper time for dealing with the amendment is when the amendment is put

The motion was put and agreed to

The Hon'ble Rai Sita Nath Roy:—"Sir, I do not like at such a stage when the Bill is nearly ready for being passed into law to stand in the way of my Moslem brethren At the same time I congratulate them on the singular unanimity of views they have displayed on the subject. I also congratulate the Government on the magnanimity it has shown in giving sanction to a project of creating wakfs, some of which were questioned by the Privy Council At the same time I beg to urge Government that, in giving sanction to the Wakf Bill, it does not overlook the interests of the other communities."

The President:—"Is the Hon'ble Member going to move his amendment"?

The Hon'ble Rai Sita Nath Roy:—"No, Sir."

The President:—"Then he is out of order in discussing the question."

The Hon'ble Rai Sita Nath Roy:—"I wish to make a suggestion."

The President:—"It is open to you to move your amendment if you think fit. If not, I will proceed with the further stage of the Bill"

The Hon'ble Rai Sita Nath Roy:—"I do not intend to."

The President:—"Then the amendment falls to the ground."

The Hon'ble Mr. Jinnah:—"I beg to move that the Bill to declare the rights of Mussalmans to make settlements of property by way of wakf in favour of their families, children and descendants, as amended, be passed I have nothing more to say."

[*Mr. Ghuznavi; Mr. Vijiaraghavachariar.*] [5TH MARCH, 1918.]

The Hon'ble Mr. Ghuznavi :—"Sir, with your permission I should like to express my gratitude to my Hon'ble friend Mr. Sita Nath Roy for having withdrawn his amendment, and I should also like to add my quota of approval and support to the Bill as it has now emerged from the Select Committee There is nothing in it to which I can now take objection At the time when this Bill was referred to a Select Committee, I took the privilege of criticising it at some length, and I desire with your permission to express my thanks and obligations both to my friends the Hon'ble Mr Jinnah and the Hon'ble the Law Member for having given their careful consideration to the points I then raised as well as to those which I raised subsequently, and for having amended the Bill with regard to them. But there is one and only one matter which I should just like to mention, and it is this: On both the occasions referred to above, I urged the desirability of the necessity of making a provision in this Bill for the validity of wakfs already created and existing; in other words a retrospective clause. I have since been explained and am now firmly convinced that since this is nothing more and nothing less than a declaratory Act stating what our own Islamic law of wakf actually is as interpreted by our own Ulemas and jurists from Bokhari down to Moulana Shibli of our own times, it is quite unnecessary and superfluous to add a clause of that nature For as this is no new law or no new Act that we are enacting, and as the Supreme Legislature is doing merely for English and Indian Judges what Bokhari and the rest of them did for our Kazis, it stands but to reason that any wakf of future or past has to be interpreted *ipso facto* by the British and Indian Judges according to the correct version which is now laid down by the Supreme Legislature under your benign auspices.

"One word, Sir, and I have done, and that is to thank my friend on behalf of the Bengal Mussalmans for the care and skill and the assiduity with which he has piloted this all-important measure.

"Our thanks and gratitude are no less due to the Government of India for having redressed this long-standing grievance of the Mussalman subjects of His Majesty who holds sway within the British Empire over the largest Moslem Empire now extant in the world, inasmuch as India has since the very beginning of British rule been a land of Darul Islam for British Indian Mussalmans."

The Hon'ble Mr. Vijiaraghavachariar :—"Sir, I wish cordially to support the motion before us and I desire to explain my reasons why I shall vote for it I am sorry that I have to differ from the Hon'ble Mr. Jinnah and all the others that agreed with him that the measure before us is absolutely Mohammedan law The volume of opinions collected on the circulation of the Bill reveals a state of things which it is most interesting to study It is a sort of poetical license to claim that there has been unanimity of opinion as to the merits of the Bill It will be seen from the collection of these opinions that Hindus, Mohamedans and Englishmen, that judges, pleaders and laymen, have taken very different views as to the decisions of the judicial committee of the Privy Council upon this important branch of Mahomedan law. The question is simple. It is whether a settlement by way of wakf made by a Mussalman in support of himself, his family and descendants, with a very remote provision in favour of the poor in the event of all his descendants becoming extinct, is or is not a charitable disposition within the meaning of the Mohamedan law. Their Lordships of the Judicial Committee of the Privy Council have held that it is not. They refused to accept that such a disposition was Wakf and contemplated by the prophet as a charitable endowment when there is no self-denial involved in the disposition. Thus when so many eminent authorities including distinguished Mussulmans differ from each other, it is open, to use a well-known pharse "when doctors differ, it is open to a patient, especially a chronic patient to take sides and to claim to have a voice of his own." Exercising this right I have no hesitation in making my choice. I venture to agree with their Lordships of the Judicial Committee of the Privy Council and believe that the decisions arrived at by them after considerable and elaborate arguments before them and after a most careful examination of all the authorities on the subject, remain correct and

[5TH MARCH, 1918.] [*Mr. Vijiaraghavachariar.*]

sound, and that it is impossible successfully to assail the position established by those decisions. Therefore I take it that the Law that is now proposed cannot be seriously claimed to be a Law by way of Legislative correction of erroneous decisions arrived at by the Privy Council. In my humble view it is not Mahommedan Law but a new law altogether. I consider it is absolute fiction to say that the proposed law is Wakf, as much a fiction as the fiction of loss of service as a basis for actions for seductions but without the same reason or excuse. But it is immaterial for me whether it is Mahommedan Law or a new law altogether. There is a growing feeling amongst the advanced party of our Mussalman friends and fellow-subjects whose motto is "excelsior" that they should have a law of primogeniture of an enabling kind. I most cordially sympathise in this new spirit. I had a talk with one of my enlightened Mussalman friends only very recently. He is against this Bill on the ground on which it purports to rest and he distinctly told me that it is not Mahommedan law; but all the same he likes it because it would enable the Mussalmans to secure, if they like, to provide for a special devolution of their property. He told me that England was conquered by Angles, Saxons and others because of the law of primogeniture under which all but the eldest sons were left unprovided for; I said England, I beg pardon, I meant the country called England since. Now where these disinherited and unprovided Mussalmans will go in search of lands to conquer my friend did not inform me, nor can I quite imagine. Perchance it may be in the far south where a new continent looms which is going to be named after our Gracious Sovereign. If our Mussalman fellow-subjects desire to colonise that land I wish them success. Be all this as it may, I am sure I am right in my view of this new feeling. That this is not Mahommedan law but a new law based on the fiction that it is Mahommedan law is borne out by the speech of my friend the Hon'ble Mr. Ghaznavi made the other day when the Currimbhoy Ibrahim Baronetcy Bill was before the Council. He said that if the Wakf Bill had been passed earlier that Baronetcy Bill would have been unnecessary. That is to say a Mussalman can dexterously use this law like the law of primogeniture and hand down his property tied up for ever descending to his posterity in the line of his eldest son or any other son. I was talking to another Mussalman gentleman, and I decline to say whether he is a Member of this Council or not, on this subject. He very facetiously told me that he was not at all sure that the settlement would always be in favour of the eldest son and his descendants. He seemed to think that the youngest wife of the Wakif would have the best of it in the scramble. That is no reason for me to withhold my consent. It is immaterial for me to consider whether this law would benefit the eldest son or the favourite son of the youngest wife.

"Nothing shows more clearly that the advanced party of the Mahommedans do not themselves treat this measure as Mahommedan Law than the attitude they have judiciously taken in view to pilot this legislation through; among those whose opinions had been invited on the Bill is a distinguished Mussalman gentleman who, while holding that courts of justice are wrong in their interpretation of the Law of Wakf, deprecated interference of the Legislature and suggested an attempt at a revision of the current of decisions by the Privy Council, itself now that the Right Hon'ble Mr. Amir Ali, who advocates this popular view, is a distinguished Member of it. But the forward party of our Mussalman friends have been as shrewd as they have been enthusiastic; they know full well the scope of the influence of the Right Hon'ble Jurist on Mahommedan Law. They are aware that the influence of the Right Hon'ble Mr. Amir Ali would not in the least affect English judges. English judges are unbending and sternly independent and they still continue to act on the divine doctrine: Let justice be done though the heavens fall. The Right Hon'ble gentleman's influence in other quarters is an undoubted and settled fact. He may capture "The Times"; he may capture the India Office; and he may capture the Cabinet, but he may not capture the English judges. Hence our Mahommedan friends, conscious of the nature of their case, did not think of accepting the suggestion somewhat gilelessly made of getting the Privy Council to revise its own series of decisions. And they have wisely gone to the Government and have wisely come to this Council.

[*Mr. Vijiaraghavachariar.*] [5TH MARCH, 1913.]

I welcome this new spirit. I welcome this new enthusiasm and I also welcome the shrewdness throughout apparent. But let us not blind ourselves to the real facts and imagine that it is Mahommedan personal law that we are declaring and enacting. It is a law of a primogeniture under the name of wakf. But for the name of wakf, Mahommedans are not entitled to have this power of disposition of property under their personal law. Very much like the Hindu Law, the great Prophet has directed division of one's property into innumerable portions. As I said before, the Bill embodies a law of primogeniture and it does offend the law as to perpetuity. But we have such special laws which are a departure from generally recognised principles of law. There is the law of primogeniture and entail in England which offends against the law of perpetuities. In India we have special laws, such as the Impartible Zemindari Act, the Punjab Land Alienation Act, and others, all of which more or less tie up properties and offend against the general law In these circumstances I am able to welcome this new spirit on the part of our fellow Mussalman subjects. It augurs well not only for the Government but also for Hindus that advanced Mussalmans should evolve this new spirit and this new attitude They belong to a community who are not only intensely religious but also believe that man has been created for the sake of religion and not religion bestowed upon him for his guidance in his progress towards his destiny here below. Now the enlightened new leaders of such a people practically say "save us from our religion," but say so in the name of their religion It is a most wholesome attitude and I desire to accord my hearty welcome to it

"A word or two as to the details of the Bill. There is one disquieting provision in it. Clause 3 provides that, where the Wakif is a Hanafi Mussalman, he could make a wakf and settle his property for the maintenance of himself and his descendants and also for the payment of his debts out of the income of the property dedicated and I do not know how this provision has come into this Bill at all. As far as I know and I have read the whole volume of literature on the Bill including the speeches made by the Hon'ble Mr. Jinnah and others in this Council no question has arisen as to its nature and no doubt has been created in reference to it in consequence of any decision of a court of justice. Then how does it come in ? This clause is either a Mahommedan law or it is not. If it is Mahommedan law how does it happen to come into this Bill as no doubts appear to have been entertained about it owing to any decisions by courts ? But if it is not Mussalman law how and why has it found its place there I therefore respectfully submit that the Bill is not an expression of real Mahommedan law As regards this Bill considered exclusively in reference to the debts of the Wakif, no doubt the secured creditors are safe But as to his unsecured creditors I fear I cannot accept the statement of the Hon'ble Mover in its entirety that they are also quite safe On this point there are considerable doubts It is exceedingly difficult to say and more difficult to prove that in creating a wakf the settlor necessarily intended to delay or defraud his unsecured creditors I, therefore, maintain that this provision is a disquieting one Yet I am willing to accept the argument of the Hon'ble Mr Jinnah that it is somewhat self-acting If it is found that Mussalmans under the name of wakf largely take to defrauding their creditors they are sure to suffer in credit not only from Hindu creditors from all other creditors as well, Jewish, English and others The Mussalmans are a commercial and a most enterprising people in India and they are most unlikely to impair and endanger their credit by abusing their powers as to creating wakf

I notice that when leave was asked for the introduction of this Bill in this Council Government declared that its attitude was one of benevolent neutrality. We all know that but a thin partition wall divides benevolent neutrality from active co-operation and by the time the Bill was introduced in the Council after previous circulation, the benevolent neutrality easily became active co-operation and now I am glad to find that every Hon'ble Member is prepared to vote for it. As I am not against the provisions of the Bill, while I believe it is not Mahommedan Law, I am not called upon to ask pardon of my convictions in supporting this measure. Moderating myself to

the temper of every one I desire to support this Bill. It is a great thing to be in harmony and I congratulate this Council and Government on the courageous harmony in respect of this legislation."

The Hon'ble Rai Sita Nath Rai Bahadur:—"Sir, I do not at this stage like to strike a discordant note, but at the same time I must point out to the Government and also appeal to the sense of justice of the mover to see that the Government, as the custodian of the rights and privileges of different classes of people does not abandon its duty to see that, in passing this Bill, the interests and rights of other classes of people are not injuriously affected. And I beg to point out, Sir, that though I have not ventured to move the amendment that I propose to move, as wakf may be created simply by word of mouth, it will open a wide door—kindly pardon me if I use such an expression—it will open a wide door to frauds Mahommedan gentlemen, for instance the Hon'ble Mr. Shamsul Huda and other honourable gentlemen and Judges of the High Court and District Judges, have all unanimously been of this opinion that if a wakf is to be created, it must be created by an instrument in writing witnessed by two or more persons and specially registered That is the unanimous opinion of distinguished Mahommedan gentlemen and of the Civil District Judges. Here are the views of several distinguished Judges, and even of Sir William Vincent when he was acting as District and Sessions Judge of Mozufferpore and of Mr Chapman, the Legal Remembrancer to the Government of Bengal I need not take up the time of the Council by going through the quotations which I hold in my hand, but I should like to read the opinion of the Hon'ble Moulvi Syed Shamsul Huda, while he was acting as Honorary Secretary, Bengal and Provincial Moslem League. His opinion is as follows:—

'They however consider it desirable that every settlement of property by way of wakf should be in writing and registered'

"Otherwise there would be no protection. This is the unanimous opinion of every District Judge There would be no protection to would-be purchasers of property from Mahommedans Suppose a Hindu or a European or a member of any other community purchases property from a Mahommedan, and a few years after his death his son turns round and says that the property was a wakf one and produces his own tenants who are under his clutches, as witnesses to support his statement that the wakf was created by words of mouth by his father, and he shows that he was in possession of the property as *mutwali* and not as proprietor

"Under these circumstances of course I do not raise any objection to the passing of this Bill what but I do say is that if, after the working of this Act for some years, we see that the interests of other classes are prejudicially affected, then we should be allowed to approach Government for the modification of the Act to give protection to those classes in matters where they require protection, that is, that wakfs shall be created by instruments in writing and be duly registered

"With these observations, I beg to support the Bill."

The Hon'ble Babu Surendra Nath Banerjee:—"As a Hindu Member of this Council, Sir, I feel that I ought not to be giving a silent vote, especially in view of the observations which have fallen from some of the Members who have gone before me I desire to associate myself thoroughly with the congratulations which have been offered to the Hon'ble Mr Jinnah for his successful pilotage of the Bill. It is worthy of note, and the fact has been referred to, I believe, by more than one Member, that this is the first time that a law has been added to the Statute-book on the initiative of a private Member. It is still more worthy of note that the honour and the distinction is claimed by a Muhammadan non-official Member of this Council It is an object-lesson which I trust will not be lost upon the representatives of the Hindu community. Sir, I confess I am not able to follow my Hon'ble friend opposite through the mazes of his legal arguments. Sir, it is enough for me and for most laymen, I

[*Babu Surendra Nath Banerjee; Mr. Syed Ali Imam; Mr. Jinnah.*] [5TH MARCH, 1918.]

think, to know that the Government want this Bill and the Muhammadan community want it. That, I think, ought to settle the controversy. I am very glad that my Hon'ble friend Rai Sita Nath Roy has withdrawn his amendment. When the Muhammadan community want a particular Bill in a particular form, when they are practically unanimous about that matter, and when the Government has extended its approbation to their proposal, I think it is not for us, as representatives of the Hindu community, to stand athwart their path and say to them 'this amendment you shall accept' or 'that amendment you shall not accept.' I am very glad indeed that my friend has seen his way to withdraw his amendment. I accord my most cordial support to the Bill"

The Hon'ble Mr. Syed Ali Imam:—"Sir, the Hon'ble Mr. Vijiaraghavachariar has discoursed upon this Bill in a strain that reminds me of the man who adopted a child but for a very long time dwelt upon its ugliness. I don't intend to enter again upon the controversy as to whether this Bill is or is not consistent with the provisions of the Muhammadan law, as on the day this Bill was referred to Select Committee I had put forward a number of authorities showing that those were the provisions of the Muhammadan law. But I do not for a moment question the right of the Hon'ble Member, Mr. Vijiaraghavachariar, or for the matter of that, any other Hon'ble Member to have his own views on the subject. On behalf of Government, however, I may say that it is satisfied—has been satisfied—on the evidence that came before it, that the Bill embodies the provisions of the Muhammadan law. As a matter of fact, the reason why the Government gave its sanction to the measure was that finding it to be consistent with the provisions of the Muhammadan law, and there having been a demand from the Musulman community for its recognition, the Government saw no objection in meeting the wishes of the Muhammadans when it was possible to do so

As regards the work of my Hon'ble Colleague Mr Jinnah in regard to this Bill I should very much like in this Council to testify, from my personal knowledge, to the great amount of assistance and help that he has given us right through, and especially in the Select Committee in which I was presiding and now that the Bill has reached that stage when soon—perhaps in a few minutes—it will be passed, I wish, on behalf of myself, and, if I may say so on behalf of my colleagues, to express our satisfaction at the manner in which Mr Jinnah has rendered help to us in piloting this Bill through; and at the end I wish to add one word of congratulation to Mr Jinnah in that although he is not the first non-official member who has been able to introduces a private Bill in this Council, as has been assumed by the Hon'ble Babu Surendra Nath Banerjee, at any rate he is the first non-official Muhammadan member to do so, I am glad to find, and the record of Council proceedings will show it that another Hon'ble Member, a non-official Hindu Member, brought in a private Bill, *viz.*, the Anand Marriage Bill, which became the law of the land some years ago."

The Hon'ble Mr. Jinnah:—"Sir, first of all I must thank Hon'ble Members who have spoken of me in very kind terms, and I also thank the Government and the Hon'ble Law Member who has expressed his kind feelings towards such work as I may have done in this matter: but I specially and particularly welcome the congratulation from my old and revered friend, the Hon'ble Babu Surendra Nath Banerjee, who represents a volume of opinion in Bengal, and, coming from him as a Hindu, I particularly appreciate it and I wish to thank him very much for it. With regard to his support, I feel most grateful to him

"With regard to the Hon'ble Mr. Vijiaraghavachariar, I must say that the Hon'ble Member to-day happens to be in a mood of opposition While opposing the provision of the Bill, the Hon'ble Member was good enough to wind up by supporting it While finding fault with the provisions of the Bill and saying that the Mussalmans are getting a law which is going to give them a system of primogeniture, he supported it I now appeal to the Hon'ble Member; his suggestion was that we want to do these things under the guise of the fiction

[5 MARCH, 1912.] [*Mr. Jinnah.*]

of Mussalman Law; we do not want to face the Privy Council; although we have got there the Right Hon'ble Mr. Amir Ali, we are afraid to face the Privy Council because of the English Judges. Really I appeal to the Hon'ble Member and his experience. He knows perfectly well that never in the history of the Privy Council has that tribunal ever revised its judgment. And Sir, is it right for a lawyer of his experience to tell me why is it that I do not go to that tribunal which has already decided this point and ask for a revision ?

"Then the Hon'ble Member criticised, very firmly and said that this Bill was not the Mussalman law, that the Privy Council decision was the Mussalman law. Well, with very great respect for him, he is entitled to his opinion. Every man is entitled to his opinion. With very great deference, I may point out to him that the highest authorities, Mussalman and English Jurists of eminence, have declared, with the utmost deference for that great tribunal, the Privy Council, that their decision is not in accordance with Mussalman law. The whole of my community, with a few exceptions,—for whom, also, I have respect, because each man is entitled to his own opinion—are of opinion that the Privy Council decision is not the correct exposition of the Mussalman law. Therefore, Sir, our only remedy was to appeal to the Government, appeal to the legislature, and the Government have come to our rescue. That ought not to excite any jealousy; that ought not to excite any envy of any kind whatever, that ought not to entitle any one to say that by these circuitous methods we get a system of law, namely primogeniture, and not Mussalman law.

"However, I do not wish, Sir, to go into these details because the Hon'ble Member has given me his support I appreciate the support he has given, no matter the manner in which he has given it Then he says with regard to clause 3, how does that clause come in at all? I have explained to the Hon'ble Member myself, and if he looks up any text-book on Muhammadan Law, he will find that what is reproduced in clause 3 is nothing but Muhammadan law, namely, that one of the purposes recognised by Mussalman law as purposes for which you can make a wakf is if a man happens to be Hunufia for his own support, maintenance or payment of debts—that is a purpose for which he can make a wakf, and the Privy Council decision was that if you postpone the dedication to charity for a certain period—and if the dedication to charity is proposed to be given at any period too remote—then that wakf is invalid Therefore if a Hunufia Mussalman makes a wakf for payment of his debts, and if this clause is not inserted, the Privy Council decision will stand and you have only got to take it to any Court of law to set aside the wakf. Therefore, it is absolutely essential that this purpose, which was so to say over-ridden by the decision of the Privy Council, must be specifically mentioned in the clause to show that it is a purpose for which you can make a wakf. Then the last point was the point about creditors. Well I have already told the Council as to what the position is The Hon'ble Mr. Sitanath Roy Rai Bahadur had amendments about this on the Agenda List which he was good enough to withdraw. Now I can only assure the Hon'ble Member that so far as the first amendment is concerned, I have not the slightest doubt in my own mind, and I appeal to any lawyer, that secured creditors cannot be affected by the making of a wakf after the security is given. The only question, as I pointed out, is the question of unsecured creditors, and if a man while he is making his wakf is in an insolvent condition, and he makes his wakf in order to defraud, defeat or delay his creditors, then I say without any hesitation that that wakf will be set aside by any Court of law under Muhammadan law. If you can prove that the wakf is created in order to defeat the creditors, or defraud the creditors or delay the creditors, you have only got to prove that and the wakf will be set aside. There is the Provisional Insolvency Act and there is the Presidency Towns Insolvency Act. If a man in any way goes against those provisions, the Court of Bankruptcy will set aside his wakf. But the difficulty that does arise—and I do recognise that there is a difficulty—and that is in the case of testamentary wakf or an oral wakf, that is to say, the wakf may have been made when the man was in a perfectly solvent state and not intended to defeat, defraud or delay his creditors; but an oral wakf perfectly good at the time it was made. His heirs may suppress the fact

[*Mr. Jinnah.*] [5TH MARCH, 1913.]

of any wakf having been made and dispose of the property as they like. A second or third generation may come up and attempt to prove that an oral wakf had been made I say if a man comes to a Court of law after one or two generations and attempts to prove an oral wakf, I appeal to you—not as lawyers but as men of common sense—what Court of law would accept such proof; and the consequence will be that he will never succeed in proving the wakf. But that small danger is there, and the danger affects Mussalmans a great deal more than any other community.

"It affects Europeans but Europeans as a rule do not purchase or deal with immoveable property That danger is there, and very small danger though it be it affects us much more seriously than other communities, because as the Hon'ble Member admitted very frankly it depreciates the title to Mussalman property. Our difficulty is how are we to override the provision of Muhammadan law which empowers a Mussalman to make an oral wakf. We are unable to do it, and therefore what little apprehension there may be among the other communities I ask them to that extent to bear with us who are suffering along with the others to a much greater extent. One word more and I have done. Before I sit down I wish to offer my personal thanks to the Hon'ble the Law Member for the most able and valuable help he gave me in the Select Committee to get this Bill through, and in that I include our able Secretary Sir William Vincent who gave us equally valuable help in the matter before the Select Committee, after the Select Committee and during the Select Committee"

The motion was put and agreed to.

The Council adjourned to Friday, the 7th March, 1913.

W. H. VINCENT,
Secretary to the Government of India.

DELHI;
The 13th March, 1913.

APPENDIX A.

No. 110 OF 1912.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

ACCOUNTS AND FINANCE.
MINT.

To

THE MOST HONOURABLE THE MARQUIS OF CREWE, K.G.,
His Majesty's Secretary of State for India.

Simla, the 16th May 1912.

MY LORD MARQUIS,

WE have the honour to lay before your Lordship a proposal to open a gold mint in Bombay for the coinage of sovereigns.

2. Before setting forth the reasons which have led us, after much anxious consideration, to make our present recommendation, it would be as well to summarise briefly the more recent phases which the particular question of coining gold at the Indian mints has undergone

3. It is, we think, an indisputable fact that the establishment of a gold currency was regarded as the logical and natural sequence of the closing of the mints to silver, and as the necessary accompaniment of the establishment of a gold standard. The report of Lord Herschell's Currency Committee of 1893 spoke of "familiarising the public with the use of a gold currency," and in a subsidiary note Lords Farrer and Welby added their view that the reforms then recommended would not be complete until gold was made full legal tender, which consummation, they contemplated, might be effected either by the free coinage of gold in India, or by the free reception by the Indian Government of English and Australian sovereigns Lord Lansdowne's Government were, in fact, in favour of coining sovereigns in India almost simultaneously with the closing of the silver mints, and in their despatch of 15th August 1893 they put forward definite proposals for the coining of sovereigns at the Indian Mints with the letter I under the Queen's effigy. Lord Kimberley, however, in his despatch, dated the 12th October 1893, pointed out that, if the gold coin of India was to be the sovereign, it would be necessary to obtain an Act of Parliament declaring the coins issued from the Indian Mints to be legal tender within the United Kingdom, and he anticipated considerable opposition to the passing of such a measure until some evidence had been given of India's ability to accumulate a reserve of gold.

Paragraph 152.

4. The Indian Currency Committee of 1898, better known as the Fowler Committee, regarded the throwing open of the Indian Mints to the unrestricted coinage of gold as a prominent feature of the currency policy recommended by them. In paragraph 54 of their report they said :—

"We are in favour of making the British sovereign a legal tender and a current coin in India. We also consider that, at the same time, the Indian Mints should be thrown open to the unrestricted coinage of gold on terms and conditions such as govern the three Australian branches of the Royal Mint. The result would be that, under identical conditions, the sovereign would be coined and would circulate both at home and in India. Looking forward as we do to the effective establishment in India of a gold standard and currency based on the principles of the free in-flow and out-flow of gold, we recommend these measures for adoption."

5. This recommendation was accepted without qualification by your Lordship's predecessor, Lord George Hamilton, who, in his despatch No. 140, dated the 25th July 1899, requested the Government of India to make preparations for the coinage of gold. A lengthy correspondence then ensued, of which the following is a brief summary :—The Government of India put forward definite proposals for establishing in the Bombay Mint a branch of the Royal Mint for

the coinage of sovereigns. A proclamation to effect this object was drafted, and received the approval of the Lords Commissioners of the Treasury. Meanwhile, difficulties had arisen regarding a number of administrative details connected with the establishment of the proposed branch Mint. These difficulties occasioned much correspondence between the Secretary of State, the Treasury and the Government of India, and the latter expressed their willingness throughout to carry out the requirements of the authorities of the Royal Mint. In May 1901, the Mint authorities expressed themselves as satisfied, but the Lords Commissioners of the Treasury, for the reasons given in their letters Nos. 8239, dated 22nd May 1901 and No 10489, dated 9th July 1901, copies of which were forwarded with Lord George Hamilton's despatch No. 130, dated the 26th July 1901, invited the Secretary of State to reconsider the whole question. They admitted that the original decision to coin sovereigns in India was a wise one, as indicative of the determination of the Government of India to adhere to a gold standard and of their intention to take practical measures to establish it They pointed out, however, that subsequent experience had shown that the gold standard was already firmly established in the public confidence, that sovereigns were being readily attracted to India whenever required, and that there was no reason for believing that the position of the gold standard in India would be strengthened, or public confidence in the intentions of the Government of India confirmed, by the mere provision of machinery for the manufacture of gold coins in the country They further pointed out the practical difficulties in the way of the establishment of a branch of the Royal Mint in India, an arrangement which they described as anomalous, and likely in practice to give rise to inconvenience and possible friction.

6 Upon receipt of the views of the Lords Commissioners, the Government of India decided, for the time being, not to persevere with the proposals. In their despatch of 25th December 1902 they refrained from expressing any agreement or disagreement with the reasons advanced by the Treasury. But they had ascertained that the chief Indian Mining Companies had made arrangements for the regular sale of their gold outside the country, and that they were unlikely to alter those arrangements at an early date. In the absence of an assurance that a steady supply of Indian gold would be available for minting Lord Curzon's Government preferred to drop the scheme at the same time expressing their willingness to revive it should conditions change

7. No public explanation was given in India of this sudden recession from what had hitherto been regarded as an essential feature of the currency policy inaugurated in 1893 and definitely established on the recommendations of the Currency Committee of 1898 Spasmodic suggestions have since been put forward from time to time for various developments in our gold currency, but it was not until last year, when a resolution was moved in the Imperial Legislative Council by Sir Vithaldas Thackersey, that the Government of India were formally invited to revive the proposals which had so nearly reached fruition a decade previously, and to embark on the coinage of gold. The discussion thus started has been vigorously taken up by the press and by commercial interests both in India and England, and the whole subject has been thoroughly ventilated in a manner which makes any special reference to mercantile bodies in this country unnecessary

8 We consider, therefore, that the time has come for the revival of the scheme which was accepted by Lord George Hamilton and was only dropped as we have shewn upon subsidiary considerations It is true that there has been no subsequent change in the position as regards the output of the Indian gold mines. It is also true that sovereigns are readily imported from Egypt, Australia, and England, whenever the balance of trade is strongly in India's favour. But, in other respects, the position is now greatly different from that of 1902. Our currency system went through its first serious trial in 1907-08, and, although the crisis was safely tided over, the lesson was brought home to us that we must vigilantly aim at strengthening our gold position. In the second place, the past ten years have been marked by a change in the complexion of Indian affairs, which is little less than revolutionary The very habits of the people at large have been affected, and nowhere is this change more striking than in matters relating to currency In previous discussions a doubt has frequently been expressed whether the sovereign would ever be popular in this country, but the conservative spirit, which it was thought would be opposed to the introduction of a new coin, has, in recent years, been greatly weakened. There can be

no question that gold is now being taken with increasing freedom in payment for agricultural produce. So much is obvious from statistics, and there are strong indications also that gold is replacing silver in the hoards of the people. In the case of the sovereign then, the antipathy to change which has commonly been attributed to the Indian people has weakened perceptibly, and the same inference is to be drawn from the striking expansion in our note circulation which has followed the removal of circle restrictions and which demonstrates both the desire of the people for a handier form of currency than silver, and their readiness to work with a higher unit than the rupee. It is in this change of the popular attitude to currency matters, that we find the chief justification for reconsidering our future course.

9. There is, moreover, particular reason why we should undertake this reconsideration now. Since 1902 there has been a very large net addition to the Indian currency, in silver, gold and paper taken together. In 1908 there was a check in the absorption of the silver portion of that addition; but this has now passed away, and, although it is too early yet to form any definite estimates, it seems probable that we are now on the eve of a demand for further expansion, in the form of a fresh coinage of silver Every increase to our silver currency adds to the weight of our responsibility for maintaining the gold value of the rupee, and any method which by encouraging an increase in the effective circulation of gold will lighten that responsibility has the strongest claim on our consideration.

10 We submit, therefore, that the time is opportune for examining afresh the question of coining gold in India. Before however reviewing, in the light of present conditions, the arguments for and against the specific proposal put forward by the Government of India in 1899, we think it very necessary, in view of certain misapprehensions which have been current from time to time—particularly since the discussion of the subject was revived a year ago—to state definitely what that proposal was, and what it was not.

11. It has been represented that the scheme would entail vast borrowings by the Government of India for the purchase of gold, which would be coined and forced upon the people Gold coins would be substituted for rupees on a colossal scale and forced into circulation The value of silver would drop many points and, it is said, a panic would seize the people, who would sell their silver ornaments and silver hoards at any sacrifice. At the same time Government would be spending, on the purchase of gold and in interest upon its coinage loans, huge sums which it ought to devote to education, sanitation, railways and irrigation. Taxation would be increased Gold coins would disappear as soon as they issued. Our exchange position would not be a whit the stronger, and at the end the whole country would be greatly impoverished.

12. Consequences of this kind, however, have no relation to the proposal of the Government of India That proposal was and is merely to open one of the Indian mints (preferably that at Bombay) to the free coinage of sovereigns, the authorities of the Royal Mint being given such control over the operations as His Majesty's Government may consider to be necessary. To the mint would be attached a gold refinery, enabling us to deal with ornaments and alloyed gold in any form and also to receive raw gold from the Indian mines should that at any time be offered to us The mint itself would be, at any rate at first, on a small scale. We propose that it should be open to any one who brings gold bullion for manufacture into sovereigns, and that the bullion or assay should be paid for at the same rates as by the Royal Mint in London, no seignorage being charged for the coining. Sovereigns would not be issued except in payment for bullion so tendered, while worn and uncurrent sovereigns, wherever manufactured, would be withdrawn and re-coined in accordance with regulations similar to those in force in the United Kingdom.

13. That is our proposal, and we need hardly point out that it involves neither the raising of a loan, nor the purchase of an ounce of gold, nor the coining of a single sovereign except from bullion that is voluntarily brought to the mint for the purpose It does not involve the forcing of gold into circulation or the withdrawal of silver from circulation, or the disturbance of the ordinary course of our recognised and established currency procedure.

14. Neither, in proposing to open a gold mint is it our intention to induce thereby an increased flow of gold to India. Indeed were that our purpose we recognise that it would certainly fail. The gold which we receive in India comes

to us in settlement of our credits abroad. Its amount can be increased only by an increase in the volume of India's exports, or by a decrease in the volume of India's imports other than gold and the currents of trade are not affected by the establishment of a mint. The people may, and we believe they will, use the sovereign more extensively as a medium of exchange; but the aggregate inflow of gold will, so far as we can see, remain unaffected.

15. We trust that we have now made clear to your Lordship the nature and scope of our proposal. We have now to consider what we imagine to be the chief objections which may be advanced against it. It may be urged that the scheme would be ineffective, or that it is unnecessary, or that it would be extravagant, if not actually harmful.

16. In support of the view that the opening of a gold mint and the extension of gold circulation would be ineffective for the purpose of supporting exchange or of lightening our responsibility for maintaining the convertibility of our present token coinage, it may be argued that in a crisis gold coins would not be available for export. There is always a tendency at present, it is said, for the sovereign to go to a premium, and this tendency becomes very marked when exchange is weak. The argument, however, is not conclusive : it has force under present conditions, but it is not true universally. We look forward in fact to a state of affairs in which the sovereign will become a familiar enough feature in the Indian currency to command no premium in ordinary circumstances, and we cannot admit that when the proportion of gold to the total currency is substantial it will not be available for steadying the exchange value of the rupee.

17. The second line of objection to a gold coinage is that gold already enters India freely, that there is no internal demand for sovereigns which the ordinary import channels do not satisfy, and that, so long as the Indian public can obtain as many sovereigns as they need, it is immaterial to them where the coins happen to have been minted. In support of this view is adduced the very large accumulation of sovereigns which has grown up in our Currency Reserve during the last eighteen months of busy trade The supply from the sources indicated continues however only so long as the export trade is brisk. It ceases the moment there is a slackening in the outward current of trade, and as the experience of 1908-09 most plainly shows we are liable at any time to be left without the means of replenishing the active circulation.

18. It may also be argued that a gold coinage for India is unnecessary, because there is no essential connection between a gold standard and a gold currency. This assertion is one the complete application of which under Indian conditions may be questioned and that for two reasons. In the first place, metallic currency in this country forms a large proportion of the internal media of exchange Secondly, the ebb and flow of currency requirements fluctuates greatly in India with its essential dependence on agriculture, and its liability to extreme vicissitudes of seasons. A glance at Indian currency statistics is sufficient to establish this proposition After the famine of 1907-08, the return of superfluous currency to Government was extremely heavy and practically the whole of the return was in rupees. The difficulties that arise in such a situation—and we have suggested that they may, on another occasion, be much accentuated— are sufficiently obvious. These difficulties would disappear if for a substantial portion of our present and token coinage we could substitute a currency having intrinsic value and acceptable therefore in international trade, and we are driven to the conclusion that our only possible policy is to base our standard on two sure foundations, adding gradually to the reserve of gold in England an effective gold currency in this country.

19. Lastly we have to consider those objections to a gold currency which are based on the assertion that the coinage of gold in India would be wasteful or expensive. It would be wasteful, it is alleged, because our new sovereigns would be either melted or swallowed up in hoards as soon as they were issued. It would be expensive because we should have to bear all the cost of maintaining the purity of the coinage, as well as of the original minting.

20. These two arguments might, we think, be taken as mutually destructive. If the new sovereigns are to be melted as soon as they leave the mint, we cannot be at much expense in maintaining them. But we do not anticipate that either argument will be regarded as a serious impediment to our proposal. That the melting and hoarding of sovereigns will continue to be common practices in India is undeniable, just as the rupee was melted and hoarded in large quantities

when the Indian mints were open to the free coinage of silver. But we cannot imagine that they will all be melted, or even the major part of them, for it is hardly likely that bullion will be brought to the mint if it is to be reconverted immediately. We do not think that there can be any reasonable doubt that some proportion of the new sovereigns would be retained, possibly at first a small proportion but a proportion which will steadily grow, and as it grows, familiarity with the sovereign will increase, and its place in the active currency of the country will extend. Again every sovereign which goes into hoards, and releases fifteen rupees, is *pro tanto* a diminution in our responsibility for maintaining the parity of the rupee.

21. The objection that the sovereign would be an expensive coin is one that carries little weight The actual minting of the sovereign is, we believe, comparatively simple and cheap, and the cost of making the necessary additions to the present equipment of the Bombay Mint would be inconsiderable. We understand that refining is also a simple matter, now that the electrolytic process has been perfected It may be urged that the Government will become responsible for the purity of the coinage, and will have to bear all the cost of wear and tear, up to the legal tolerance. We think that the popular notion of this responsibility is greatly exaggerated. It already rests upon us in regard to the sovereigns which enter India in great quantities on the balance of trade, many of which are worn. If, instead of those worn coins, we are able to manufacture good coins from bullion which has been imported in the place of sovereigns, our responsibilities will be actually lightened. It is of course impossible at present to say what the loss will be on new coins minted in India. But we anticipate that the abrasion in India, owing to the different habits of the people, will be materially less than it is in England. When the late Lord Goschen undertook to rehabilitate the British coinage in 1891, he put [illegible] only £600,000 for the purpose We understand that the greater part of this sum was expended in the re-coinage of half-sovereigns, with which we shall not be concerned; the remainder was all that was necessary to restore the sovereign coinage of the previous fifty years. If this may be regarded as an analogy—and we know of no other—the cost of the work to us, provided it is kept up to date, would be a very small fraction of the annual interest upon our profits from the coinage of silver.

22. In this review of the criticisms directed against our proposal we have already brought to notice many of the arguments which favour it, but in conclusion it is, no doubt, desirable to develop briefly the affirmative side of the discussion. We may say at once that we do not claim that the coinage of gold in India will be a panacea for all our currency ills. Indeed we do not imagine that its influence will be greatly felt at first; but such a measure will mark a step along the path which has been authoritatively accepted as the line on which our currency policy must develop, and in time it will be of great assistance in maintaining the stability of our currency system.

23 This policy, we venture to think, will be materially assisted by the change in the habits of the people which we have already mentioned. In particular the awakening interest in banking which is perceptible in many parts of the country, the growth of the co-operative movement, and the increase of commercial openings for local capital, give promise that the hoarding habit will decline. As gold ornaments and bullion come out of hoards some portion of them, at least, will find their way to the mint—if there is a mint open to receive them—and in this way it will be possible to add to the stock of sovereigns in the country Even if the process be regarded as little more than hall-marking the people's gold for them, it will accustom the people to the idea that their savings are as easily converted into gold coin as into rupees or currency notes, and will help to dissipate the notion that the sovereign is a thing apart from everyday business. But we consider that the process will be more than mere hall-marking, and that it will not be confined to the ornaments now concealed in the people's hoards. We believe that much of the "high-touch" bar gold, which in favourable years enters India to settle the balance of trade, will be brought to the mint for conversion into the handier form of sovereigns. The present position indeed appears to us anomalous. Gold coin is readily converted into bullion, but there are no facilities for reversing the process. It cannot be expected that bullion in the country should be sent home to be coined and brought back in the form of sovereigns, and the current consequently sets all in one direction. Were a gold mint established in the country the position would

be entirely changed. We have said that we cannot expect gold to come back to us in times of dull trade and dull exchange. But when trade is brisk and exchange high, there may be a stronger demand for gold in the shape of coin than as bullion, and it should, then, in place of importing sovereigns, be found more profitable to use the bullion already in the country by passing it through the mint. There may be occasions also when the Exchange Banks may find it to their advantage to import bullion for the purpose of coinage rather than sovereigns. In a matter of this kind no one can be dogmatic, but in any case there is at present an artificial barrier opposed to the free conversion, when required by circumstances, of bullion into coin, and it is one of the objects of our proposal that this barrier should be removed. A free movement being then established between coin and bullion in both directions, we cannot doubt that the effect would be to swell the volume of sovereigns in the hands of the people and increase their active circulation

Of the advantages of such an increase in the circulation we have already spoken. It diminishes the pressure on the Government of India for the coinage of silver. It keeps down the heavy responsibility that rests on them for the convertibility of the rupee, and thus simplifies the problems of exchange.

24. The coin, which we ask permission to manufacture, is the British sovereign. On previous occasions the relative advantages of the sovereign and of an Indian coin have been discussed at length, but the main argument in favour of a special coin has always been that the sovereign could never be popular, and this argument has now lost practically all its force On the other hand, the disadvantages attached to gold pieces which would be exclusively Indian are obvious. For use in international exchanges it would be some time before they could establish a definite and unquestioned position, whereas the sovereign has already an immediate and universal currency For the present, therefore, we hold that the gold coin to be minted in India ought to be the sovereign, which is the most powerful coin in the world and has been happily described by a distinguished Indian publicist as "cement of the Empire."

25. Our proposal for a gold coinage has behind it the overwhelming support of Indian public opinion, the leaders of which are ready and anxious to extend the everyday use of the common coin of the Empire, and are unable to understand why India should be denied the same minting facilities as have been given to Australia and Canada. The time also, as we have said, is opportune. We trust, therefore, that your Lordship will accept our proposal in principle, and that on the submission of the necessary plans and estimates, you will be able to convince Their Lordships of the Treasury, and the authorities of the Royal Mint of our readiness both to accept all necessary technical requirements and to grant all reasonable facilities for inspecting and testing the work of minting and refining. We need hardly say that we are determined to take all possible measures to ensure that the British sovereign coined in India should in no way be inferior to that coined elsewhere We do not submit any proposals for coining half-sovereigns, experience having shewn that this coin is not popular in India. Further, any present step to promote its circulation might conflict with the future possibility, should it be considered advisable, of introducing some other small coin, such as a ten-rupee piece, which would be more in accord with Indian sentiment.

We have the honour to be,

MY LORD MARQUIS,

Your Lordship's most obedient, humble Servants,

(Signed) HARDINGE OF PENSHURST.

" O'M. CREAGH.

" G. FLEETWOOD WILSON.

" R. W. CARLYLE.

" HARCOURT BUTLER.

" S. A. IMAM.

" W. H. CLARK.

" R. H. CRADDOCK.

India Office, London,
18th October 1912.

Financial,

No. 139.

To His Excellency the Right Honourable the Governor General of India in Council.

MY LORD,

In your letter of the 16th of May, No. 110, you submitted proposals for the coinage of sovereigns at Bombay The chief result that you anticipate from this measure is that it would attract to the Mint bullion now held in India, which, since the issue of your Notification No 6908A, dated 11th December 1906, has not been received there. You hold the opinion, which seems clearly correct, that it would not be likely to increase the importation of gold into India.

2. The conclusion that I reached after considering your letter was that, having regard first to the ease with which holders of gold bullion in India can, as a rule, exchange it for currency, whether sovereigns, notes, or rupees, if they wish to do so, and secondly, to the probability that the gold imported into India is so imported because it is preferred in that form rather than in that of coin, the adoption of your proposal would not be likely to have any considerable effect of the kind that you anticipate, but that the experiment is worth trying if it can be done at a moderate expense, or on a self-supporting basis. It was necessary for me to communicate with the Treasury on the subject since, under the English and Indian Coinage Acts, sovereigns are not legal tender in India or England unless coined at a branch Mint established under a proclamation issued by His Majesty with the advice of the Privy Council. I accordingly placed before the Treasury proposals intended to enable the proposed measure to be carried out economically.

3 From the enclosed correspondence you will see that the Lords Commissioners of the Treasury are unable to accept my proposal. They offer two alternatives, (1) that a branch Mint be established at Bombay solely for coinage of gold under the supervision of the Royal Mint and His Majesty's Treasury; (2) that the control of the whole of the existing Mint at Bombay be taken over by His Majesty's Government who would accept at the expense of India the responsibility for an establishment producing not only British gold coins but also coins for circulation in India, that is silver and nickel.

4. The former alternative would involve the maintenance at Indian expense of a separate building and highly paid staff for work which might occupy only a small part of the year The second would involve the placing under control of the Treasury of some part at any rate of your silver coinage operations as well as the coinage of sovereigns I doubt whether either alternative will commend itself to Your Excellency's Government.

5. If both are dismissed it will remain to consider whether it is desirable to produce at one of the Indian Mints a separate Indian gold coin of the denomination of, say, Rs. 10; this course would be inexpensive and would avoid the intervention of the British authorities in your general coinage operations. There is also some reason to expect that a gold coin of the denomination suggested would satisfy such currency requirements as are not met by the present facilities for obtaining sovereigns, rupees, and notes I am prepared, if you so desire, to sanction the issue of such a coin, subject to the settlement of such details as the design, the charge for seigniorage, and the expenditure to be incurred on buildings, plant and additional staff.

I have the honour to be,

My Lord,

Your Lordship's most obdient humble Servant,

CREWE.

ENCLOSURES.

Enclosure No. 1

India Office to Treasury.

F 2649.

India Office,
27th June 1912.

SIR,

I am directed to invite attention to the correspondence which passed between His Majesty's Treasury, this Office, and the Royal Mint, in 1899-1901, on the subject of the proposed establishment of a branch of the Royal Mint for the coinage of gold at Bombay.

The proposal was dropped for the time being in 1902 for various reasons, among which were the expense involved in the maintenance of a separate establishment at Bombay solely for the coinage of sovereigns, and the objections raised by the Treasury to a more economical arrangement by which that staff might be utilised for the coinage of silver or copper coins as well as gold.

The Government of India now desire to reopen the question. While recognizing that sovereigns flow freely into India in the adjustment of trade balances, and that the establishment of a local mint for the coinage of gold can have no effect in increasing this inflow, they believe that such a measure would have a beneficial effect in popularising the sovereign, and in stimulating the gradual but at present slow process by which it is passing into active circulation. They think also that the opening of a local mint for the coinage of sovereigns would be likely to attract bullion now hoarded in the country, the amount of which there is reason to believe is very large, and that some part of the bullion which is annually imported would go to the mint for coinage It may be added that the coinage of gold in India has been strongly advocated in the Viceroy's Legislative Council, and the Government of India represent that it is very vigorously supported by Indian public opinion.

The definite proposal of the Government of India is to open the Bombay Mint to the free coinage of sovereigns, under such control of its operations by the Royal Mint as His Majesty's Government may consider to be necessary They propose to attach to the mint a gold refinery, so as to deal with ornaments and alloyed gold in any form and to receive raw gold from the Indian mines. The portion of the mint used for the coinage of sovereigns would be, at any rate at first, on a small scale It is believed that the cost of making the necessary additions to the present equipment of the Bombay Mint should be inconsiderable.

With a view to the establishment of a branch of the Royal Mint at Bombay at a cost not incommensurate with a moderate outturn of sovereigns, I am to enquire whether the Lords Commissioners of the Treasury would be willing to agree to the maintenance of a staff at Bombay, subject to the control of the Royal Mint in respect of all purposes connected with the coinage of sovereigns, but at the disposal of the Government of India for the purposes of such duties as are now carried on under the orders of that Government.

If, as is hoped, the Treasury accepts this proposal in principle and indicates what information is required for the preparation of a detailed scheme for carrying it into effect, the information will be obtained from the Government of India and submitted to the Treasury as soon as possible.

I have, etc.,
LIONEL ABRAHAMS.

The Secretary, Treasury.

Enclosure No. 2.

Treasury to India Office.

No. 13027

Treasury Chambers,

8th August 1912

SIR,

I have laid before the Lords Commissioners of His Majesty's Treasury Mr Abrahams' letter of the 27th June last (F. 2619), on the subject of the proposed establishment in India of a local Mint for the coinage of British sovereigns, and I am desired to request you to lay the following reply before the Secretary of State for India in Council

In view of the correspondence which passed in 1899-1901, My Lords do not propose to discuss the general reasons for and against the proposal for establishing a mint for the coinage of sovereigns in India, and (subject to proper safeguards) are prepared to co-operate in giving effect to the proposal which the Government of India have decided to put forward for reasons of which they are the judges

The first and most important point on which a decision is needed is, therefore, the question of the control to be exercised by the Royal Mint over the coinage of sovereigns in India The proposal which the Marquess of Crewe [illegible] forward is that a branch of the Royal Mint should be established at Bombay, in connection with the existing mint, and that that part of the staff which is engaged on gold coinage should be subject to the control of the Royal Mint in respect of all purposes connected with such gold coinage, but should be at the disposal of the Government of India for the purposes of such other duties as are now carried on under the orders of that Government

My Lords regret that they are quite unable to agree to any scheme involving divided control. In their opinion it is essential that the control should be undivided whether the staff be engaged upon gold or upon other coinage work; and, as is admitted in the letter under reply, the control over the gold coining staff must necessarily be that of the Royal Mint.

This being so, the only alternatives open to discussion appear to My Lords to be those mentioned in the penultimate paragraph of the letter* from this Department of the 9th July 1901 (No. 10189—01). Either (i) a branch mint must be established at Bombay or elsewhere solely for the coinage of gold under the supervision of the Master of the Mint and of this Department, as in the case of the three branch mints in Australia—a scheme which, if Their Lordships' anticipations as to the volume of work to be done are correct, involves the maintenance at the expense of the Indian Government throughout the year of a building and a highly paid staff for work which will not occupy more than (say) one-third or one-fourth of the year. Or, alternatively, (ii) the control of the whole of the existing mint at Bombay must be taken over by the Government of this country, and the precedent of the Ottawa Branch Mint adopted, under which His Majesty's Government undertake, at the expense of the Local Government, the responsibility for an establishment producing not only British gold coins, but also, and in overwhelmingly greater proportions, local subsidiary coins which are not legal tender outside the country where the branch mint is situate.

* *See* enclosure to Secretary of State's despatch to India, No 130 F of 1901

In 1901 My Lords were not prepared to regard this alternative as a practical solution of the problem, but since that date they have had the experience of the establishment and satisfactory working of the Ottawa Mint on these lines, and, if the Government of India is prepared to fall in with the arrangement, My Lords are now disposed to think that it is the best and indeed the only practical method of securing the necessary control by the Royal Mint and at the same time providing the mint to be established in India with sufficient work to occupy it throughout the year.

Should the Marquess of Crewe be able to agree in principle to this scheme, My Lords would suggest that the next step should be the despatch to Bombay of an experienced official from the Royal Mint in London to consider on the spot in consultation with the officials of the Bombay Mint what alterations and additions would be needed for the purpose of gold coinage.

I am, etc.,

T. L. HEATH.

The Under Secretary of State
for India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 13th March 1913, based on the Indian Daily Weather Reports of the period.

1. Precipitation was much less widespread than during the preceding three weeks, and the only areas in which it occurred were the hills of northwest India, the east Punjab, east and north Bengal, Assam and Upper Burma.

2. *Burma.*—Nearly general rain fell on the 6th in the northern half of the Province.

Northeast India, including Orissa.—Rainfall was of daily occurrence in Assam; a few showers were recorded on the 6th and 7th in north Bengal and on the 8th in southeast Bengal.

The United Provinces, Central India and the Central Provinces.—There was no rain in the central parts of the country, and in the United Provinces precipitation occurred only in the hills and submontane districts.

Northwest India.—Weather was feebly unsettled throughout the week in Kashmir and the Punjab hills Rainfall was fairly general in Baluchistan on the 8th, and in the east Punjab on the 10th

The Peninsula.—The only rain reported was a light shower at Ootacamund.

3. The chief daily amounts were as follows :—

March 6th, Maymyo 1 50", Lashio 0 74" and Mandalay 0·45".
" 7th, Jalpaiguri 1·19"
" 8th, Narayanganj 1·29", Chittagong 0·82" and Silchar 0·80".
" 9th, Chakrata 0 96", Meerut 0 58" and Sonamarg 1·56".
" 10th, Silchar 1 66", Chakrata 1·22", Mukteswar 0·72", Bahraich 0·74", Simla 0·80" and Ambala 0·65".
" 11th, Cherrapunji 3·40" and Silchar 1·39".

4 The week's rainfall was 20 per cent or more in excess in Upper Burma, Assam, Bengal and the United Provinces West; and was within 20 per cent of the normal in the Bay Islands, the United Provinces East, the Punjab East and North and Kashmir. It was 20 per cent or more in defect in all the remaining divisions, except Central India West, Gujarat and the Konkan where no rain usually falls at this time of year

The seasonal rainfall up to date is 20 per cent or more in excess in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, Baluchistan and the Central Provinces East. It is within 20 per cent of the normal in Lower Burma, the Punjab, Kashmir, Sind, Central India East, the Central Provinces West and Malabar; and 20 per cent or more in defect elsewhere

Division.	Rainfall data for week ending on 13th March 1913.			Rainfall data from 29th November 1912 to 13th March 1913.			Seasonal percentage departure from normal.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall of season to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	Last week.
1	2	3	4	5	6	7	8	9
Bay Islands	0·1	0·1	0	3·5	10·1	— 6·6	— 65	— 66
Lower Burma	0·1	0·2	—0·1	1·3	1·2	+ 0·1	+ 8	+ 20
Upper Burma	0·2	0·1	+0·1	1·1	0·8	+ 0·3	+ 37	+ 20
Assam	1·5	0·7	+0·8	5·9	3·5	+ 2·4	+ 69	+ 57
Bengal	0·4	0·3	+0·1	3·4	1·9	+ 1·5	+ 79	+ 87
Orissa	0	0·4	—0·4	3·5	2·4	+ 1·1	+ 46	+ 75
Chota Nagpur	0	0·4	—0·4	8·3	3·1	+ 5·2	+168	+207
Bihar	0	0·2	—0·2	2·4	1·5	+ 0·9	+ 60	+ 85
United Provinces, East	0·1	0·1	0	2·5	1·8	+ 0·7	+ 39	+ 41
United Provinces, West	0·4	0·2	+0·2	4·1	3·0	+ 1·1	+ 37	+ 32
Punjab, East and North	0·3	0·3	0	3·4	4·0	— 0·6	— 15	— 16
Punjab, South-west	0·1	0·2	—0·1	2·0	1·9	+ 0·1	+ 5	+ 12
Kashmir	0·9	0·9	0	8·0	9·1	— 1·1	— 12	[illegible]
N.-W. Frontier Province	0	0·4	—0·4	2·1	3·2	— 1·1	— 31	— 25
Baluchistan	0·3	0·4	—0·1	6·7	4·8	+ 1·9	+ 40	+ 45
Sind	0	0·1	—0·1	1·0	0·9	+ 0·1	+ 11	+ 25
Rajputana, West	0	0·1	—0·1	0·3	0·9	— 0·6	— 67	— 63
Rajputana, East	0	0·1	—0·1	0·2	1·1	— 0·9	— 82	— 80
Gujarat	0	0	0	0	0·1	— 0·1	—100	—100
Central India, West	0	0	0	0	0·5	— 0·5	—100	—100
Central India, East	0	0·1	—0·1	2·4	2·2	+ 0·2	+ 9	+ 14
Berar	0	0·1	—0·1	0·1	1·5	— 1·4	— 93	— 93
Central Provinces, West	0	0·1	—0·1	1·6	1·6	0	0	+ 7
Central Provinces, East	0	0·2	—0·2	4·9	2·1	+ 2·8	+133	+158
Konkan	0	0	0	0	0·2	— 0·2	—100	—100
Bombay Deccan	0	0·1	—0·1	0	0·5	— 0·5	—100	—100
Hyderabad, North	0	0·1	—0·1	0·3	0·8	— 0·5	— 63	— 57
Hyderabad, South	0	0·1	—0·1	0·1	0·8	— 0·7	— 87	— 86
Mysore	0	0·1	—0·1	0	1·1	— 1·1	—100	—100
Malabar	0	0·2	—0·2	2·9	2·6	+ 0·3	+ 12	+ 21
Madras, South-east	0	0·1	—0·1	2·9	7·0	— 4·1	— 59	— 58
Madras Deccan	0	0·1	—0·1	0	1·0	— 1·0	—100	—100
Madras Coast, North	0	0·1	—0·1	0·3	2·8	— 2·5	— 89	— 89

G. C. SIMPSON,
for *Director General of Observatories.*

Dated 13th March 1913.

E. D. MACLAGAN,
Secretary to the Government of India

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE

Season and Crop Prospects for the week ending Saturday, 8th March 1913.

Burma.—The rainfall was general except in the Delta and at three dry zone districts. Harvesting of miscellaneous crops and cultivation of spring and summer rice are progressing. The condition of standing crops is good The price of unhusked rice has risen slightly at Rangoon.

Assam.—Rain fell in all districts with generally good results for ploughing but the fall was unfavourable for the mustard harvest in places. Ploughing for early and late rice and jute is in progress. Crushing of sugarcane and pruning of tea are proceeding. Gathering of mustard is nearly finished The average price of common rice has risen by about 2 per cent Cattle disease is reported from Sylhet and Manipur.

Bengal.—Rain fell generally throughout the Province. The fall was heavy in parts of Darjeeling and Jalpaiguri and generally light to moderate elsewhere. The recent rainfall has damaged mangoe blossoms in Malda and Hooghly and has injured prospects of spring crops in some places Preparation of fields for autumn paddy and jute is going on briskly and sowings have commenced in places Harvesting of spring crops and pressing of sugarcane are in progress The average price of common rice for the Province has risen by about 1.25 per cent as compared with that of the previous week Cattle disease is reported from Khulna and from places in Burdwan, Dinajpur, Mymensingh and Tippera

Bihar and Orissa.—The rainfall was general over the Province, the fall being heavy for the time of the year in Chota Nagpur and light to moderate in Bihar and Orissa. Harvesting of spring crops continues Preparation of lands and pressing of sugarcane are in progress Planting of sugarcane is going on The recent rainfall has slightly damaged standing spring crops in most districts of Bihar The average price of common rice has risen slightly in Bihar and Chota Nagpur and is almost stationary in Orissa The condition of cattle is on the whole good The supply of fodder and water is sufficient throughout the Province Prospects of standing crops in the Feudatory States of Orissa are on the whole good

United Provinces.—Rain averaging more than one inch fell all over the Provinces The fall was heaviest in the hills and submontane districts but substantial everywhere Many districts report local damage from hail and a few from excess of rain Standing crops are generally in good condition. Harvesting of *sarson*, peas, gram, barley and wheat is now in progress and opium is being extracted Extra crops are being sown. Fodder and water are sufficient In Mirzapur there are 1,883 persons on test works and 11,815 on canal and water works In the Benares State there are 1,639 on works and 2,490 on gratuitous relief. Cattle disease persists in Bundelkhand and is diminishing elsewhere Prices are steady with a slight tendency to rise

Punjab.—Moderate to good rain has fallen in all districts. The condition of irrigated spring crops is average to good and of unirrigated crops generally fair. Extra spring crops are being sown. Harvesting of rape seed and sowings of sugarcane and cotton have commenced Ploughings for autumn crops continue Cattle are generally healthy but fodder is insufficient in places. Prices remain high

North-West Frontier Province.—Slight showers fell in Hazara, Peshawar and Kohat The weather is cool and at times cloudy The condition of irrigated crops is good and of unirrigated average Sowings of sugarcane and extra spring crops are in progress Cattle are in good condition The water supply is sufficient Fodder is scarce in Dera Ismail Khan and sufficient elsewhere Prices are high but stationary

Jammu.—Good rain fell during the week. Prices are fluctuating. Wheat sells from 9 to 16 and maize from 14 to 21 seers per rupee The condition of standing crops is fair Cattle disease of mild type prevails in the Riasi tahsil. Fodder is insufficient in the same tahsil

Kashmir.—It rained on three occasions during the week. Crops have materially improved. Prospects are good The condition of agricultural stock is fair Fodder and water are sufficient. Prices of food grains are rising. Operations for spring and autumn crops are in progress Cattle disease is reported in some villages of the Kulgam tahsil

Rajputana.—The weather is clear and cool. The rainfall in cents was:—Jaisalmer 30 and Bikaner 95 to 176. Slight falls occurred in Bharatpur, Jaipur and Alwar. Spring crops are being irrigated and are in fair condition. Prospects are generally fair. Cattle disease is reported in a few places. Fodder and water are sufficient. Prices are generally high and stationary. The opium crop in Kishangarh is doing well.

Central India.—The rainfall was general in Baghelkhand and light in Bundelkhand. The weather was clear with high winds and cool nights. Reaping of oilseeds, gram and barley has begun The outturn of all crops, except where damaged by hail, is expected to be above average Cattle disease prevails in parts of Gwalior, Indore and Bhopal. The fodder supply is good Prices are still high but show a tendency to fall now that a successful harvest is assured.

Central Provinces.—During the week eleven districts received light showers of rain nowhere exceeding 35 cents Reaping, threshing and winnowing of spring crops are well advanced. Standing crops are generally in good condition. The supply of water is sufficient but fodder is dear in Wardha, Saugor, Akola, Amraoti and part of the Chhindwara district. Cattle are generally in good condition Gram in Nimar and Hoshangabad sells cheaper by 2 and 3 seers per rupee respectively. Prices elsewhere remained stationary or fluctuated slightly.

Feudatory States—During the week nine States received rain ranging from 32 cents in Raigarh to 2 inches in Udaipur. Rain was accompanied by hail in Kawardha and Chhuikhadan where standing crops in places have been damaged to some extent. Wheat fell by 2 seers per rupee in Udaipur.

Bombay.—Slight rain fell during the week in parts of Sind. The rainfall was beneficial to standing crops which are in good condition Harvesting of spring crops is generally in progress. Cotton picking continues in parts of Gujarat, Satara, the Karnatak, Cutch and Rewa Kantha. Preparation of lands for autumn cultivation has commenced in parts of the Konkan, the Deccan and the Karnatak The fodder supply is deficient in Ahmednagar. Agricultural stock is generally in good condition and sufficient except in parts of Cutch The condition of stock is deteriorating in Ahmednagar Drinking water is generally adequate except in parts of Ahmednagar, Sholapur and Bijapur Water for irrigation is deficient in parts of West Khandesh, Ahmednagar, Sholapur and Bijapur. Prices are high but steady The public health is generally good Grain stocks are sufficient.

The weekly report on the famine and scarcity is as follows.—Distress is deepening in Ahmednagar. There is no wandering or emaciation Two kitchens and six poor houses have been opened The people on relief are generally in good condition The public health is generally good Land revenue suspensions have been granted and *takavi* advanced freely for fodder and wells Government grass finds ready sale Measures for the improvement of the water supply from Government and Local Board grants continue Five cattle kitchens have been opened from charitable funds. The numbers on gratuitous relief for the week ending the 8th March were:—Ahmednagar 17,710; Poona and Sholapur 1,231. Total 18,941.

Hyderabad.—Very slight showers fell in isolated parts during the week Spring crops are being generally harvested Crops are fair except in parts of the Aurangabad, Bir and Usmanabad districts Late rice is being weeded and irrigated in parts The crop is fair Fodder is being imported into the affected talukas of the Aurangabad and Bir districts. *Takavi* has been distributed and ordinary works increased The daily average number of labourers employed during the week ending 1st March was 9 Cattle disease prevails in 10, fodder scarcity in 19 and water scarcity in 14 talukas. Prices:—Wheat 6¼, coarse rice 5¼ and *juar* 10¾ seers per rupee White *juar* is selling in Hyderabad City at 12 seers per rupee. The highest price in districts is 7 seers in Karimnagar and the lowest 24 seers in Adilabad.

Mysore.—Prices of food grains are steady. Markets are well supplied. Standing crops are in good condition. Prospects of the season are good Cattle are generally healthy. Water and fodder are available.

Coorg.—Threshing of rice continues. Prices of food grains are stationary The public health is fair. Water and fodder for cattle are sufficient

Madras.—The rainfall was good in Travancore and light to fair in the Nilgiris, parts of the Circars, the central south and west coast There was no rain elsewhere. Standing crops are fair to good. Harvesting of dry crops, paddy and sugarcane is proceeding with outturn fair to normal Sowings of dry crops and paddy are proceeding with outturn fair to normal The condition of cattle is generally good. Fodder and water are generally sufficient. Prices show an upward tendency

Statement showing the number of persons in receipt of relief in districts in which famine has been declared.

Name of Province or State.	Preceding week (revised).			Present week.			Increase or decrease.
	Relief works.	Gratuitous and special relief.	Total.	Relief works.	Gratuitous and special relief.	Total.	
1	2	3	4	5	6	7	8
British Provinces.							
Bombay	...	18,317	18,317	...	18,941	18,941	+624

E. D. MACLAGAN,
Secretary to the Government of India.

Statement showing the number of persons on relief works and in receipt of gratuitous relief in the Districts of British Provinces and in Native States affected by famine or scarcity in India

For the week ending 1st March 1913

No	Name of district or State	AREA UNDER FAMINE RELIEF							TRACTS UNDER OBSERVATION AND TEST	
		Area affected in square miles	Estimated population of area in column 3	Number of persons employed on relief works	NUMBER OF PERSONS ON GRATUITOUS AND SPECIAL RELIEF: Dependants of relief workers relieved on works	Relieved in villages kitchens poor houses etc	Total	Grand total on relief	Number of persons on test works	Number of persons in receipt of gratuitous relief
1	2	3	4	5	6	7	8	9	10	11
	BOMBAY									
	Districts									
1	Ahmednagar	6 024	866 000			18 31[illegible]	18 317	1[illegible]		
2	Poona	(Not	given)							[illegible]06
3	Sholapur									97[illegible]
	Total Bombay	6 024	86[illegible] 000			18 31[illegible]	18 [illegible]	18 31[illegible]		1 [illegible]81
	UNITED PROVINCES									
1	Mirzapur	(Not	given)						1 891	
	Native States									
1	Chakia district of the Benares State	Ditto							1 [illegible]39	2 490
	Total United Provinces								3 530	2 490

E D MACLAGAN,
Secretary to the Government of India

WHOLESALE AND RETAIL PRICES IN THE FIRST HALF OF FEBRUARY 1913 OF:

RICE
WHEAT AND FLOUR
BARLEY
JAWAR
BAJRA
RAGI
KANGNI
MAIZE
GRAM
ARHAR DÁL
OATS
COTTON SEED
LINSEED
MUSTARD AND RAPESEED
SESAMUM (*Til* or *jinjili*)
GHI
SUGAR, RAW (*Gúr*)
SALT
TOBACCO LEAF
TURMERIC
GRASS AND STRAW
JAWAR STALKS
BHUSA (WHITE)
BRAN
SHEEP AND BULLOCKS
KEROSENE OIL

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY

Districts	Rice, unhusked		Rice, husked		Wheat		Flour (wheat)		Barley		Jawar		Bajra		Ragi
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913
Burma*—															
Tenasserim—															
Mergui	...	...	44 14	51·61			...	..	...	...	...	...	...	...	...
Tavoy	...	...	36·78	39 26	...	...		.	...	.	.	...	...	...	...
Moulmein and Amherst	..	...	45 71	42·95	55 65	55·65	...	...	...	...	...	...	...	...	..
Pegu (deltaic)—															
Rangoon	..	...	44 76	43·54	51·2	36·78	...	...	...	...	..	...	...	...	...
Maubin	.		40	51·61	.	...	...	.	...	.	...	..	...	...	...
Bassein	...	...	44·44	44·44	...	...	...	.	...	...	...	...	...	...	...
Pegu (inland)—															
Henzada	...	..	38·79	55 17	76·10	56 14	...	...	...	...	...		..	...	...
Toungoo	...	...	40	..	...	..	...	.		...	...	...	...	...	...
Upper Burma—															
Mandalay	...	..	38·79	45·71	45 07	38 79	..	..		.	22·38	22·38	...	...	...
Pakôkku	...	...	48·85	48·85	.	.	...	..	...	...			...	...	...
Arakan—															
Akyab	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
Assam*—															
Surma—															
Balaganj (Sylhet)	20	20	36·87	35		.	..	.	...	...	...	..			...
Brahmaputra—															
Goálpára	22 5	15	38·12	31·25	...			..	.	..	...	...	.	...	...
Gauhati	20	15	35	33 75	..		...	...	..	.	...	...	..	...	...
Bengal*—															
Eastern—															
Chittagong	21·25	...	37 5	[illegible]	...	..	...	...	.	...	...	...	...	...	...
Dacca		...	42 5	38 5	45	37 5	...	..	...	..	...	..	...	...	...
Deltaic—															
Calcutta	...	...	50	40·25	35	41·25	..	..	30	30	30	32 5	28·75	28·75	...
Western—															
Bardwan	...	...	42·5	42 5	...		...		...	...		.	...	...	...
Midnapur	...	...	38·75	34·37	.	...	...	...	...	...	...	..	...	...	...
Northern—															
Pabna	26 87	19 60	42 5	32 5	.	...	..	.	.	..		..	.	...	...
Rangpur	22·5	20	42 5	34·37	40	35			.	.	...	...	...	..	...
Bihar and Orissa*—															
Bihár, north—															
Bhágalpur	..	..	45	35·63	35	33·75	.	.	31·25	23·75	..	...	..	...	...
Muzaffarpur	...	...	50	40	36 25	30·78	...	.	25	23·19	...	..	...	...	...
Bihár, south—															
Patna	...	...	42·19	29 58	30 78	28·44	...	.	25	20	25	20	30·62	20	...
Orissa—															
Cuttack	...	...	38 07	35·31	38·07	33 75	...	.	.	.	...	...	...	...	...
United Provinces—															
(a) Agra—															
Eastern—															
Benares	24·17	19 84	49·48	45·68	32 4	33 12	38·33	39·63	28 02	29·03	24 58	...	28·23	...	...
Central—															
Cawnpore	24 37	25	45	42·06	37·5	34·06	42 5	39 01	25	25 30	22·34	21·61	26·25	26·67	...
Jhánsi	...	.	50·78	48·12	34·84	35·16	...		26·41	24·17	23·28	25	...	28·59	...
Western—															
Meerut	..	...	53·28	47·03	35·02	32·5	40·94	36·41	26·72	26·56	23·59	...	26·25	26·56	...
Agra	53 33	47·08	57 24	53·33	39·01	34·79	44·11	42·66	25·78	25·78	24·27	24·22	25·78	29·63	...
Submontane, west—															
Shahjahánpur	26·56	21·87	60	...	33·75	30	36·41	...	24·06	23·75	22·5	21·25	22·81	23·75	...
(b) Oudh—															
Southern—															
Lucknow	...	...	44·43	43 33	34·79	34·06	41·04	41·04	23·54	25	20	21·61	22·66	24·22	...
Northern—															
Fyzabad	22·10	21·25	46·87	44·37	33 28	32·03	...	...	23·59	21·87	19·87	...	25	...	...

* The figures under "Rice, husked" represent the prices of common rice

(The figures state prices in rupees per ten maunds)

Ragi	Maize		Gram		Arhar dal		Oats		Cotton seed		Linseed		Mustard and rapeseed		Districts
1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	
															Burma—
															Tenasserim—
...	..	..	.	...					...		.	...	...	...	Mergui
...	...	..	61·54	57·14	...		..	.	..	..		.	..	..	Tavoy
...	...	...	40·76	40·76	50	50	..	.	..	.	...		...	...	Moulmein and Amherst
															Pegu (deltaic)—
...	...	.	37 21	35·56	47 06	48 12	46 72		.		..	..	..	.	Rangoon
...	..	...	51·61	50	51·61	51·61			.	...	...	..		...	Maubin
...	...	...	45 39	40·76	...		..		...	...			..		Bassein
															Pegu (inland)—
...	...	...	39 02	40	55·17	54 24	..	.	...		..		...	...	Henzada
...	...	...	.	...	..	.	..	.	.	.	..	...	.	..	Toungoo
															Upper Burma—
...	20	...	25	29·36	51 61	45 07	55 65	58 18	.			...	.	.	Mandalay
...	...	..	34·41	50					.		..	...		...	Pakôkku
															Arakan—
...	...	...	44·44	42·11	57·14	50	..		...	.	.		...	..	Akyab
															Assam—
															Surma—
...	..	...	..	...	55	..	.			...				.	Dalaganj (Sylhet)
															Brahmaputra—
...	...	...	...	...	...	..				...	...	...	51 25	52 5	Goálpára
...	...	.		...	...		.	.		...		.	50	56·25	Gauhati
															Bengal—
															Eastern—
...	...	.	..		55	50	..		.	...	100		60	60	Chittagong
...	..	...	...	.	45	45		..	..	..	...	...	50	...	Dacca
															Deltaic—
...	30	32·5	31 25	30	40	40	25	27 5	...	.	55	75	07·5	60	Calcutta
															Western—
...	...	...	30	30	38 75	38 75	...	...	..	...	...	..	57 5	72 5	Bardwan
...	...	...	..		..	..	...	.	...	...	55	95	65 and 70	70 and 77 5	Midnapur
															Northern—
...	...	.	.	..	..		.		..	...	..	...	68·75	.	Pabna
...	...	...	...	..	35	35	..	...	...	...	...	.	72 5	67 5	Rangpur
															Bihar and Orissa—
															Bihar, north—
...	22·5	22·5	25 62	25	41·87	35	25·62	21 25	...	...	70	85	43 75 and 52 5	55 62 and 58·12	Bhágalpur
...	23·44	19·06	26 56	23·44	36 25	38·12	28 59	19 06	...	...	...	...	...	...	Muzaffarpur
															Bihar, south—
17·5	21·25	20	25	21·56	30·62	29 53	26 25	20	...	...	55	100	60	60	Patna
															Orissa—
...	...	...	35 94	33·75	50·78	33 75	35 62	27 66	...	...	..	...	76 15	76·15	Cuttack
															United Provinces—
															(a) Agra—
															Eastern—
...	22·08	...	26 07	23·71	33 33	32 6	...	...	...	...	...	86·25	57·97	55·1	Benares
															Central—
...	22 5	21·61	21 69	22·10	33 75	28·07	32·5	..	20	23·54	55	78·02	62·5	51·61	Cawnpore
...	...	23·59	22·71	23·50	..	...	...	...	..	...	...	...	..	...	Jhansi
															Western—
...	23·12	24 22	25 78	23 91	30·78	33 28	25	23 44	...	...	57 19	...	...	...	Meerut
...	23 54	...	24 22	22 80	36 85	33 33	42 08	...	21·04	25	60	...	61·56	50 27	Agra
															Submontane, west—
...	...	18·75	24 37	20	30	23 75	...	30	20	20	06 25	...	57·19	...	Shahjahánpur
															(b) Oudh—
															Southern—
...	17 76	20·52	22·24	22·66	...	...	..	..	...	...	53 33	72·71	58·33	60·70	Lucknow
															Northern—
...	10 06	20·04	20	22 19	35	35	...	...	...	...	...	...	...	...	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—continued

Districts	Sesamum (Til or jinjili) 1913	Sesamum 1912	Ghi 1913	Ghi 1912	Sugar raw (Gur) 1913	Sugar raw 1912	Salt 1913	Salt 1912	Tobacco leaf 1913	Tobacco leaf 1912	Turmeric 1913	Turmeric 1912	Gram 1913	Gram 1912
Burma—														
Tenasserim—														
Mergui			640	581 82			17 10	16 98						
Tavoy			581 82	581 8.			20 01	20 1						
Moulmein and Amherst			457 14	4 7 14			16 89	17 98						
Pegu division—														
Rangoon			581 82	533 33			18 52	18 29						
Maubin			581 82	533 33			22 8(	21 7						
Bassein			492 31	492 31			2. 56	22 86						
Pegu (inland)—														
Henzada			533 33	533 33			22 83	22 86						
Toungoo							24 61	24 61						
Upper Burma—														
Mandalay			533 33	4 7 14			2 11	21 48						
Pakokku			711 11	711 11			[illegible]	22 54						
Arakan—														
Akyab			33 33	402 31			3 77	30 77						
Assam—														
Surma—														
Balaganj (Sylhet)			80	[illegible]	[illegible]	4	1 1	19 1						
Brahmaputra—														
Goálpara			0	4)		63	0 6	21 2						
Gauhati			1)	160	[illegible]	[illegible]		2						
Bengal—														
Eastern—														
Chittagong			)	4)	[illegible]	0	1	)						
Dacca			[illegible]		[illegible]	70	.0	2.						
Deltaic—														
Calcutta	[illegible]	0	49	48	48	[illegible]	18 7.	18 12	[illegible]	31			1.	12 .
Western—														
Burdwan			.)	45	4	(0	16	.)						
Midnapur			{)) to .) }	{ 41 to 0 }		0	2)	.	{ 1)) . 1 11 }	{ 6 8 1 }				
Northern—														
Pabna			0		4)	1 2	.16	0						
Rangpur			)	560	( )	(0	22 .	2.						
Bihar and Orissa—														
Bihar north—														
Bhágalpur	8)		4 0	480	4	45	18 1.	19 3	1.)	8(				
Muzaffarpur			4) 31	4.	(0	33 6	2 01	.	.61 .6	16)				
Bihar south—														
Patna	60	(.	41)	41	3312	4.	2 16	. 62	.)	2				
Orissa—														
Cuttack	71 15	6 8	50 5	431 2	4	533	1 2	16 1.	91 41	101 6			.	5
United Provinces—														
(a) Agra—														
Eastern—														
Benares	61 .	73 13	33 33	488 91	44 (1	4 53	23 7	22 94						
Central—														
Cawnpore	8 (2	100	4)	42 67	3	4 06	1	17 6	1.)	7.	{ 80 to 100 }	1).		
Jhánsi	.9 2	(4 01	4 9 1	41 8	.(	61 (	.	2)					4 53	5
Western—														
Meerut	7. 07		512 10	45	40	47 03	17 34	17 (6						
Agra			49 21	42 (	. 13	. 13	18 18	1 4	11)	80	190	18.	0 07	7 24
Sub-montane west—														
Shahjahanpur	7)		4 0	42)	4)		2)	2)	1		{ 1.) and 1)) }	{ 120 and 140 }		
(b) Oudh—														
Southern—														
Lucknow			50.	410	33 33	44 43	20	20 94			120	110	5	4 87
Northern—														
Fyzabad			51.	440	40	31 87	20 0	20 94						

(The figures state prices in rupees per ten maunds)

Straw 1913	Straw 1912	Jawar stalks 1913	Jawar stalks 1912	Bhusa (white) 1913	Bhusa (white) 1912	Bran 1913	Bran 1912	Sheep, per score 1913	Sheep, per score 1912	Plough bullocks, per pair 1913	Plough bullocks, per pair 1912	Kerosene oil, per tin 1913	Kerosene oil, per tin 1912	Districts
														Burma—
														Tenasserim—
...	...	...	...	..	..	22 86	10 34			...	.	3 37	3 5	Mergui
...	...	...	..	.	.	11·43	11 43		.	...	.	2		Tavoy
...	...	...	..	...	..	11 9	11 85	...	..	...		2	2	Moulmein and Amherst
														Pegu (deltaic)—
...	...	..	...	...		32 90	.	..	...	..	..	1 81	1 75	Rangoon
...	...	...	..	..	..				...	.				Maubin
...	...	...	...	..	..	11·43	17 16			.	...	1 75	1·75	Bassein
														Pegu (inland)—
...	...	..	...	..	.	...				.		.	1·62	Henzada
...	...	..	...	..	..	...		.	..	.	...	1 94	1·94	Toungoo
														Upper Burma—
...	...	..	..			30 92	28·63			.	..	..	...	Mandalay
	...	...	...	.		...		.	..		.	2	1 81	Pakôkku
														Arakan—
...	...	..	..	.	.	..	..		.	...	..	2 25	2 25	Akyab
														Assam—
														Surma—
...	...	..	.	..		...		...				1 94	1 80	Balaganj (Sylhet)
														Brahmaputra—
...	..	...	...	.	.	.		..	.	...		2 5	2 19	Goálpára
...	..	...	..	.	...			..	...	..	.	2 06	1 91	Gauhati
														Bengal—
														Eastern—
..	...	.	..	...	.	..		...	.			1 81	1 78	Chittagong
...	..	.	..	.	...			...	...			2 14	1 94	Dacca
														Deltaic—
8 75	8 75	...	.	.	.	23 75	22 5	.	...			2 02	1 72	Calcutta
														Western—
4·37	4 37	.	..		.	25	27 5	...	..		.	1 94	1 81	Bardwan
4·37	5	...	.			...		..	.	.	.	2 12	1 93	Midnapur
														Northern—
...		...	..									2 06	2	Pabna
...	...	.	..	..	.	...		.		..		2 25	2 12	Rangpur
														Bihar and Orissa—
														Bihar, north—
...	...	..		...		..		...		.		2 19	1 81	Bhágalpur
...	.	..	.	6·72		15 94	15 94	.		.		2 03	1 95	Muzaffarpur
														Bihar, south—
...	...	...		6 87		20	15		.			2	2	Patna
														Orissa—
5·62	5 62	..	...	.		6 25	6 25					2 06	1 81	Cuttack
														United Provinces—
														(a) Agra—
														Eastern—
...	...	...	...	7 97		25 83	22 19		..	...		2 75	2 75	Benares
														Central—
...	...		.	5 62		20	18 18	50 and 65	75	..	..	2 33	2 06	Cawnpore
...	...	...		...	..	..			..			2 19	2 19	Jhánsi
														Western—
...	...	...	...	6 56	..	22 19	20		.	..		.		Meerut
4 01	...	5	7 24	6 67		21 22	21 04			80	80	2 37	2 12	Agra
														Submontane, west—
...	...	...	..	6 87	...	30 62	30	60 and 65	60 and 65	60 and 80	40 and 60	2 44	2 12	Shahjahánpur
														(b) Oudh—
														Southern—
...	...	...	...	5 62	.	25	18 75	40	40	...		2 44	2 25	Lucknow
														Northern—
...	...	...	...	0·87	.	...		...	...	45	40	2 44	1 87	Fyzabad

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*continued*

Districts	Rice, unhusked 1913	Rice, unhusked 1912	Rice, husked 1913	Rice, husked 1912	Wheat 1913	Wheat 1912	Flour (wheat) 1913	Flour (wheat) 1912	Barley 1913	Barley 1912	Jawar 1913	Jawar 1912	Bajra 1913	Bajra 1912	Ragi 1913
Rajputana—															
Eastern— Ajmer	26 67	26 67	...	...	46·72	40	...	.	34 06	31·82	36·78	29·58	31·98	33 75	...
Punjab—															
Southern— Ferozpur	...	29·53	50	53·28	36 41	32 03	30·06	36 41	...	23 59	25	23·59	...	...	...
Central— Lahore	31·25	30·78	50	50	40·91	33 28	44 37	40	28 59	27·5	27·5	..	33·28	30	...
South-eastern— Delhi	30	30	66 87	60	37 5	35	43·12	40·91	25 62	27·5	22·19	27 5	27·5	29·37	...
Submontane— Amritsar	33 28	31 87	53 28	51 56	35	30	30·06	34·06	...	...	...	.	...	...	...
Northern— Rawalpindi	.		56 25	56 25	38·75	33 75	44 37	37 5	28 12	25·62	...	...	...	31·25	...
Western— Lyallpur			50	50	36 25	32 5	40	35 62	27·5	27 5	...	.	...	...	...
Multan	29 37	28 75	48·75	43·75	37 5	37 81	42 5	41 25		27 5	26 75	32 5	32 5	32·81	...
N.-W. Frontier Province—															
Peshawar	..	24 63	61 51	.	43 23	34 22	40·22	38·54	25·62	25 57	30 78	30·78	31 35	30 05	...
Dera Ismail Khan	.		...	...	40 94	31 25	...	...	...	.	24 17	.	.	...	...
Sind and Baluchistan—															
Karachi	..	...	50	32 19	43·75	37·19	...			...	30	32 81	[illegible]	35 75	...
Shikarpur	..	25	60	55 94	37 .	36·56	...		31·25	31·87		36·25	30·46	35 94	...
Quetta	...	..	...	...	40 to 43 75	38·12 to 40 31	62·5	65	35	28 44	32·81	35 62	.	...	...
Bombay—															
Deccan and Karnatak— Dharwar	..	..			37 76		..	..	.				...	...	...
Sholapur	...	...	...		..	...	...	..			29 84	24 37	2 ·85	31·46	...
Poona	..	...	59·79	52·29	...	..		...	.	...	31·25	33 33	36 09	40·62	...
Khandesh and N.-E. Deccan— Ahmadnagar	.	...	58 38	43 75	43 7	35 62	...	...	.	..	...	29 11	34 74	34·74	...
Dhulia	...	...	..	57·5	45 78	38 18	.		..	.	..	.	37 07	37·71	...
Gujarat— Surat	.	44 23	.	71·35	40·36	4..5	...	...	...	.	34 58	37 5	34 58	38·21	...
Ahmadabad	...	..	50	48·75	38 75	35	...	...	30	28 75	31·25	31 25	31 25	36·25	...
Central Provinces*—															
Western— Nagpur	.	...	42 25	32 75	33 37	31·37	47	44·5	...	...	34 12	28·25	...	...	...
Central— Jubbulpore	...	...	36 37	34·75	36 37	33·37	44 5	44 5	...		26 62	...	...	...	..
Eastern— Raipur	...	...	36	34	30	30	44·5	40	...	..	...	...	...	...	...
Berar—															
Akola	...	...	43 5	37 75	39 5	30 75	...	...	...	...	25	25	...	...	...
Amraoti	...	...	44·75	30	35 75	33 37	...	..	...	...	25	22·5	...	...	...
Madras—															
South, central— Coimbatore	..	...	..		..	...	...		...	...	36·1	34·4	29·3	60 8	...
Salem	..	...	...	...	...	...	...	..	...	...	...	...	...	...	32·2
Central— Bellary	...	..	.	...	...	...	...	...	...	...	28·5	28	...	...	...
Cuddapah	43·6	35 1	..	...	...	...	...		..	..	36·5	32·3	35·1	31	...
Kurnool	..	...	...	.	...	...	...		...		...	...	...	...	...
East Coast, central— Nellore	...	...	...	...	...	...	...	...	...	...	...	...	..	...	28·4
East Coast, south— Madras	35 5	32 3	53 6	50·8	...	...	...	...	...	...	...	...	...	...	...
Tanjore (a)	..	31 7	...	51	..	...	...	...	...	...	...	...	...	..	...
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31
Southern— Madura	...	...	...	...	...	...	...	...	...	...	30·1	39·1	46·2	45	...
Mysore—															
Mysore	24	20	56	53	60	54	51 98	47·07	...	...	25	28	...	...	26
Bangalore	32	24	70	60	64	52	70·16	67·76	...	...	...	...	...	...	28

* The figures under "Rice, husked" represent the prices of cleaned rice

(a) Not reported yet

(The figures state prices in rupees per ten maunds)

Ragi 1912	Maize 1913	Maize 1912	Gram 1913	Gram 1912	Arhar dál 1913	Arhar dál 1912	Oats 1913	Oats 1912	Cotton seed 1913	Cotton seed 1912	Linseed 1913	Linseed 1912	Mustard and rapeseed 1913	Mustard and rapeseed 1912	Districts
															Rajputana—
															Eastern—
...	29·63	33·33	29·63	28·54	...	.	30·78	61·56	...	..	94·06	145·42	..	...	Ajmer
															Punjab—
															Southern—
...	25	21·09	20·72	22·19	...		...	...	26 72	29 69	...	...	.	...	Ferozpur
															Central—
...	28·44	25	28 44	24·22	38 12	36 25	30 78	33·28	25 78	20 72	68 75	84 37	...	50	Lahore
															South-eastern—
...	22·5	24·37	25·62	22·81	35	33 28	. .		2[illegible]	27 5	100	100	60	60	Delhi
															Submontane—
...	26·72	22·19	28·12	23 44	...	...	...	...	5 62	27·81	..	...	...	55	Amritsar
															Northern—
...	26·87	25	28·75	23·75	...		...			...		70	...	57·5	Ráwalpindi
															Western—
...	26·25	22·5	28·12	24·69	...	...	.	...	24·06	25·16	...	.		.	Lyallpur
...	27·81	25 47	30	26 41	...	...	..	.	23 12	...	.		55·94	0	Multan
															N.-W. Frontier Province—
...	30·78	27·34	30·05	25·1	33 33	39 74	...	. .	.	...	...	86 46		...	Peshawar
...	.	...	33·12	20	.	..	...	.	. .	...	...	..	. .	..	Dera Ismael Khan
															Sind and Baluchistan—
...	. .		28·59	29 06	...		...		...	26 87	.	.	..	...	Karáchi
...	...	...	31 87	28 75	41 25	38 12	.		25 16	28 75	...	.	62 5	62 5	Shikarpur
...	33 19	33·5		.	61 25	61 25	37 5	41 87	...	...	...	...	...	...	Quetta
															Bombay—
															Deccan and Karnatak—
...	...	..	...	..	...		..	.			.	..	.	. .	Dharwar
..	...	...	...	29·43		.	...	.	...	20		79·79		...	Sholapur
..	...	...	30·26	30 2[illegible]	.				.	.	.	..	...	...	Poona
															Khandesh and N. E. Deccan—
...	...	..	33 02	30 05		...	...	. .	...	24·17		.	..	...	Ahmadnagar
...	..		31·82					...	24 22	23·75	.	.			Dhulia
															Gujarat—
...	...	...	39 63		43 23	.		...	.	...	...	...	. .	...	Surat
...	...	...	30	28 12	42 5	40	.		30	39 37	..	...	...	...	Ahmadabad
															Central Provinces—
															Western—
...	...	.	32·62	25·25	36·75	30 62	...		22	22 5	.		.	.	Nagpur
															Central—
. .	...	...	26·62	25	36·37	40	40		22 25	22·25	50 .	72 75		45 75	Jubbulpore
															Eastern—
...	...	...	30	20	34	28	...	..	...	. .	...	...	...	..	Raipur
															Berar—
...	...	...	32·12	31	41·5	30	...		21 25	20	60	88	...	..	Akola
...	...	...	26·25	26·25	34 12	25	...		20 62	20	61 5	98	...	...	Amráoti
															Madras—
															South, central—
...	..	...	55·8	44·3	.		. .		36·8	35 2	...	.	...	...	Coimbatore
33·2	...	...	...		34 9	34 9	...	...	...	...	..	...	...	...	Salem
															Central—
...	...	...	36·9	36·9	...	25·2	.	...	28·1	31 8	...	...	.	...	Bellary
...	...	...	...	...	...	...		.	...	...	.	...			Cuddapah
...	...	...	...	...	...	...	. .		...	. .	.	...	.	.	Karnul
															East Coast, central—
26	...	...	...	...	34·1	27·1	...	..	...	...	...	.	.	.	Nellore
															East Coast, south—
...	...	...	37·1	34·3	...		46 3	48 1	32·4	30·8	...	...	...	..	Madras
...	...	...	...	.	...	...		.	...	...	...	...	...	...	Tanjore
25·3	...	...	...	...	...	..	50 9	60	...	..	...	...	...	...	Trichinopoly
															Southern—
...	...	...	...	...	34	31·7	...	...	..	...	.	..	..	...	Madura
															Mysore—
28	...	...	24	22	54	44	68·59	68 50	..	...	...	..	...	...	Mysore
28	...	...	24	25	58	50	...	...	...	...	...	...	...	...	Bangalore

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*concluded*

Districts	Sesamum (Til or Jinjili)		Gur		Sugar, raw (Gur)		Salt		Tobacco leaf		Turmeric		Grass	
	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912	1913	1912
jputana—														
astern— Ajmer	88 91	94 06	533 28	426 67	50	61·56	..	..	...	.	..	..	7·24	11·41
njab—														
outhern— Ferozpur			533 28	470	53 23	57·10	16 72	16 72	80	88 91	133·28	160		...
entral— Lahore	90	84 37	5 8 75	470	48·75	59 37	14·84	14·84	66 25	80	145·47	130	..	20
outh-eastern— Delhi	81	88 75	550	510	40	50	17 5	17·34	80	80	110	135	11·41	13 12
ubmontane— Amritsar	75	80	520	450	44 37	61·56	14 37	14 37		...		120	..	...
orthern— Rawalpindi			530	410	38 75	50	13 75	13 75	.	...	.	.	...	14·37
estern— Lyallpur			503 75	435	42 5	52 5	15	15	80	80	.	...	10	10
Multan	...	77·5	537·5	465	43 75	50·94	15 31		...	...	.		..	...
W. Frontier Province—														
Peshawar	..	76 2	492 29	433 91	49·22	64 03	15·57	15·36	108 40	04·63		133 33	...	...
Dera Ismael Khan	.		.					..	.	...	...	...	...	...
d and Baluchistan—														
Karachi	..	..	592	500		82·5		.	...		.	..	..	...
Shikarpur			564 37	472 5		52 5		...	38 75	55	.		...	...
Quetta			540 to 580	460 to 510		...		..	...	..	..		..	...
mbay—														
Deccan and Karnatak— Dharwar							.	...		..	...	.	..	...
Sholapur					65 28	66·93	..					...	...	...
Poona			561 41	445 57	67 97	69 18		...	196 51	175 42	.	..	...	...
Khandesh and N.-E. Deccan— Ahmadnagar		.	575	421 83		66 67				48 75		.		...
Dhulia						75·83			...			..	...	...
Gujarat— Surat	72 8	86 51	571 35	475 68		...		...		.	..	...	.	...
Ahmadabad			600	425	.	..				...	..	.	.	..
ntral Provinces—														
Western— Nagpur	91 12	82	531 37	500			23 37	23 37	100	83 37	160	120	10	7 5
Central— Jubbulpore	66 62	61 5	520	410		...	22 25	23 5	114 25	90	123 12	133 37	5 62	6·62
Eastern— Raipur	..		500	430		...	20 5	25	190	140	95	120	..	..
rar—														
Akola	81	76	533 25	385 75	..	...	20	20	105	98		...	.	...
Amraoti	83 37	75 75	500	450			20	19	200	148	..	...	8	10
adras—														
South, central— Coimbatore	93 1	89 4	487·9	484·1	52 9	52·9	22 4	21·9		.	92·8	96 1	.	...
Salem			445·2	445 2		.	.	...	188·4	188 4	85·7	114·7	.	...
Central— Bellary	66 2	77 2	476 2	414 5	47·7	67·4	...	...			...	..	...	...
Cuddapah		.	394 8	427·8	.		...	.		.	55	82·4	...	...
Karnul	...	...		.	.	...	...	..	116 6	116·6	74·1	106·9	...	...
East Coast, central— Nellore	..	...	450	366·6		...	15·7	1 7		...	...	...	..	...
East Coast, south— Madras	79·1	74·1	403 8	403 8	54·8	54 7	12 8	12 7	139 9	131·7	62 4	78 3	...	...
Tanjore (a)	...	.		466 6		...	13·1	13·1	.	..	..	...	...	...
Trichinopoly	.		574·4	641 9		...	17·6	17 6	123·4	107·1	...	...	..	...
Southern— Madura		...	675 7	540·5		...	...	..	84 4	106 8	..	...	..	..
Mysore—														
Mysore	80	66	505 73	462·86	68·54	68·54	...	..	205·68*	197·18*	120	120	3·65	2·92
Bangalore	72	72	511 27	411·41	55·68	60	...	...	240*	248·12*	154 27	171·41	5·88	5 88

* Includes octroi duty amounting to Rs. 102 per 10 maunds

(a) Not reported yet

(The figures state prices in rupees per ten maunds)

Straw 1913	Straw 1912	Jawar stalks 1913	Jawar stalks 1912	Bhusa (white) 1913	Bhusa (white) 1912	Bran 1913	Bran 1912	Sheep, per score 1913	Sheep, per score 1912	Plough bullocks, per pair 1913	Plough bullocks, per pair 1912	Kerosene oil, per tin 1913	Kerosene oil, per tin 1912	Districts
														Rajputana—
														Eastern—
6·15	9·37	6·15	12·86	..	.	61·56	30·78	110	100	85	85	2·91	2·6	Ajmer
														Punjab—
														Southern—
...	...	...	..	6·09	...	—		90	90	150	150	2·47	2·37	Ferozpur
														Central—
...	...	...	...	9·37		27·5	21·09	140	140	170	160	2·5	2·37	Lahore
														South-eastern—
...	...	8·75	20	10	...	20	21·56	80	80	150	150	2·17	2·14	Delhi
														Submontane—
...	...	...	...	8·75	...	22·5	18·59	100	100	.	...	2·69	2·34	Amritsar
														Northern—
...	..	...	...	15·62	..	...	21·87	90	90	120	100	2·25	2·12	Rawalpindi
														Western—
...	...	...	...	6·72	...	25	25	100	100	140	140	2·56	2·37	Lyallpur
...	...	...	...	.	.	...	...	...	.	...	...	...	2·44	Multan
														N.-W. Frontier Province—
...	...	...	6·15	7·71	..	22·71	19·53	60 to 100	60 to 100	60 to 200	60 to 200	2·75	2·69	Peshawar
...	...	...	...	..	.	...	...	.		...	.	2·81	2·5	Dera Ismael Khan
														Sind and Baluchistan—
...	...	...	...		..				.	...		2·09	...	Karachi
...	...	...		8·12	.	18·12	17·5				...	2·37	2·25	Shikarpur
...	...	...	..	7·5	7·6	25·81	26·87	100 to 200	100 to 200	..		2·37	2·25	Quetta
														Bombay—
														Deccan and Karnatak—
...	...	...	..		..	...	...	73·12	..	...		...	1·94	Dharwar
...	...	...	...	.		..		...	..	.	...		1·98	Sholapur
...	...	[illegible]	...			.	.					2·21	2·05	Poona
														Khandesh and N.-E. Deccan—
...	...	..	..	.	.	28·59	31·41			..		2·06	1·97	Ahmadnagar
...	...	...		..	...			...	..	.	.	2·31	2·14	Dhulia
														Gujarat—
...	...			.	...			.		.	..	2·45	2·19	Surat
...	...	...	...			23·75	22·5	..	.	.	..	2·25	2·19	Ahmadabad
														Central Provinces—
														Western—
...	..	26·62	13·37		...			50	50	100	90	2·12	1·87	Nagpur
														Central—
..	...	...	...		..	30	28·5	60	60	70	70	1·75	1·87	Jubbulpore
														Eastern—
...	.	.			...	...	...	...	.			2·25	2·25	Raipur
														Berar—
...	...	17·5	16·5		...		...	90	80	57	50	2	1·87	Akola
...	...	16	12·25	...		33·87*	33·37	60	60	75	80	2·25	2·12	Amraoti
														Madras—
														South, Central—
...	...	3·2	2·6	.	.	115·2*	109·5*	.		60	50	2·38	2·13	Coimbatore
7·8	6·4	..		...	.	...		80†	80†			2·11	2	Salem
														Central—
...	...	6·8	6·8	...	...			100†	100†	140	140	2·25	2·25	Bellary
...	...	.	..			..	.	.	.	.		2	2	Cuddapah
...	..	..	.	...	...			...	.	..	...	2·5	2·25	Karnul
														East Coast, central—
3·6	3·6	..			...	...		...		.	...	1·73	1·59	Nellore
														East Coast, south—
...	...	...	...			25	29·4	123·75†	98·75†	.	..	1·88	1·79	Madras
...	...	...	...	..	...	13·5	13·8	135†	130†	..	...	2·08	1·66	Tanjore
...	...	...	..	..	..	32·3	36·7	...	..		...	2·41	2·25	Trichinopoly
														Southern—
15	12·9	...	...	..	.	25	16·9	...	...	40	40	2	2	Madura
														Mysore—
3·65	2·92	4·48	3·65	..	.	36·72	36·72	80	80	100	100	2·75	2·25	Mysore
5·88	5·88	4·27	4·27	.	...	33·8	33·8	160	160	120 to 150	120 to 150	2	2	Bangalore

* Superior quality † Sheep or goats

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence.

R. E. ENTHOVEN,
Secretary to the Government of India.

[illegible] March 8, 1913

WHOLESALE PRICES FOR THE FIRST HALF OF FEBRUARY—*concluded*

Districts	Sesamum (*Til* or *Jinjili*) 1913	Sesamum 1912	Ghi 1913	Ghi 1912	Sugar, raw (*Gur*) 1913	Sugar, raw 1912	Salt 1913	Salt 1912	Tobacco leaf 1913	Tobacco leaf 1912	Turmeric 1913	Turmeric 1912	Grass 1913	Grass 1912
putana—														
astern— Ajmer	88 91	94 06	533·28	426·67	50	61·56	.	.	...	..	...	...	7·24	11·41
njab—														
uthern— Ferozpur	.		533·28	470	53 2[illegible]	57·10	16·72	16·72	80	88·91	133 28	160	...	...
entral— Lahore	80	84 37	5.8 75	470	48·75	59·37	14·64	14 64	66·25	80	145·47	130	...	20
uth-eastern— Delhi	80	68·75	550	510	40	50	17 5	17 34	80	80	110	135	11·41	13·12
ubmontane— Amritsar	75	80	520	450	41 37	61·56	14·37	14 37		...	.	120	...	...
orthern— Rawalpindi		.	530	410	38 75	50	13 75	13·75	.	...	..	..	...	14·87
estern— Lyallpur	..		503 75	435	42 5	52 5	15	15	80	80	..	...	10	10
Multan	...	77·5	537·5	465	43 75	50 94	15·31	.	...	...	.	..	...	...
W. Frontier Province—														
Peshawar	..	76 2	492 29	433 91	49·22	64 63	15·57	15 36	108 49	64 63	...	133·33	...	...
Dera Ismael Khan	..	..	...	.		.	.	...	..	...	...	...	...	...
d and Baluchistan—														
Karachi	.	..	592 5	500		825		.	...	.		..	...	...
Shikarpur			564 37	472 5	.	52 5		...	38 75	55	..	..	...	...
Quetta	..		540 to 580	460 to 540		...		.	...	..	...	...	...	...
mbay—														
eccan and Karnatak— Dharwar						..	...	...		...	...	...	...	...
Sholapur					68 28	66·93	...					...	...	...
Poona	.		561 41	445·57	67 97	63 18		...	196 51	175 42	..	..	...	...
handesh and N.-E. Deccan— Ahmadnagar	.	..	87 5	420 83	..	66 67		.		48 75		..	...	...
Dhulia						75·83			...	.		.	...	...
ujarat— Surat	72 08	86 51	551 35	475 68	..	...		...		.	..	...	..	...
Ahmadabad			600	425	..	..			.	...	..	.	...	...
ntral Provinces—														
Western— Nagpur	91·12	82	633 37	500		.	23 37	23 37	100	83 87	160	130	10	7·5
Central— Jubbulpore	66 62	61 5	520	430		...	22 25	23 5	114 25	90	123 12	133 37	5·62	6·03
Eastern— Raipur	...	.	500	430	...	...	20 5	25	190	140	95	120	...	...
rar—														
Akola	81	76	533 25	385·75	...	...	20	20	105	98		...	...	...
Amraoti	83 37	75·75	500	450	.		20	19	200	148	...	...	8	10
dras—														
outh, central— Coimbatore	93 1	89 4	487·9	483 1	52·0	52·0	22·4	21·9		.	92·8	96 1	...	...
Salem		.	445 2	445 2		.	.	...	188·4	188 4	85·7	114·7	.	...
Central— Bellary	66 2	77·2	476 2	444·5	47·7	67·4	...	...		.	...	..	...	...
Cuddapah	..		394 8	427·8	...	..	...	.		...	55	82·4	..	...
Karnul	...	...		.	.	...	..	...	116 6	116·6	74·1	106·9	...	...
East Coast, central— Nellore	..	...	450	366·6		...	15·7	1 7		...	...	...	..	...
East Coast, south— Madras	79·1	74·1	493·8	493·8	54 8	54 7	12 8	12 7	139 9	131 7	62·4	78 3	...	...
Tanjore (a)	...	..		460·6		...	13·1	13 1	..	...	..	...	...	...
Trichinopoly	...		574·4	641·9	...	...	17 6	17·6	123·4	107·1	...	...	...	...
Southern— Madura	.	...	675·7	540·5	.	...	...	.	84·4	106·8	...	...	...	..
sore—														
Mysore	80	66	505·73	402·86	68·54	68·54	...	..	205·68*	107·18*	120	120	3·65	2·92
Bangalore	72	72	514·27	411·41	55·68	60	...	...	240*	248·12*	154 27	171·41	5·88	5 88

* Includes octroi duty amounting to Rs. 103 per 10 maunds

(a) Not reported yet

(The figures state prices in rupees per ten maunds)

Straw 1918	Straw 1912	Jawar stalks 1918	Jawar stalks 1912	Bhusa (white) 1918	Bhusa (white) 1912	Bran 1918	Bran 1912	Sheep, per score 1918	Sheep, per score 1912	Plough bullocks, per pair 1918	Plough bullocks, per pair 1912	Kerosene oil, per tin 1918	Kerosene oil, per tin 1912	Districts
														Rajputana—
														Eastern—
6·15	9·87	6·15	12·86	...	..	61·56	30·78	110	100	85	85	2·91	2·6	Ajmer
														Punjab—
														Southern—
...	...	...	..	6·09	...	...	...	90	90	150	150	2·47	2·37	Ferozpur
														Central—
...	...	...	...	9·37	..	27·5	21·09	140	140	170	160	2·5	2·37	Lahore
														South-eastern—
...	...	8·75	20	10	...	20	21·56	80	80	150	150	2·17	2·14	Delhi
														Submontane—
...	...	...	...	8·75	...	22·5	18·59	100	100	...	...	2·69	2·34	Amritsar
														Northern—
...	...	...	...	15·62	...	...	21·87	90	90	120	100	2·25	2·12	Rawalpindi
														Western—
...	...	...	...	6·72	...	25	25	100	100	140	140	2·56	2·37	Lyallpur
...	...	...	...	..	...	...	...	...	...	...	...	...	2·44	Multan
														N.-W. Frontier Province—
...	...	...	6·15	7·71	...	22·71	19·53	60 to 100	60 to 100	60 to 200	60 to 200	2·75	2·69	Peshawar
...	...	...	...	..	.	...	...	..	..	...	..	2·81	2·5	Dera Ismael Khan
														Sind and Baluchistan—
...	...	...	...	...	...	..			.	...	..	2·09	...	Karachi
...	...	...	..	8·12		18·12	17·5			.	...	2·37	2·25	Shikarpur
...	...	...	...	7·5	7·6	25·31	26·87	100 to 200	100 to 200	...	.	2·37	2·25	Quetta
														Bombay—
														Deccan and Karnatak—
...	...	...	..	...	..	..	...	78·12	..	...	...	...	1·94	Dharwar
...	...	...	...	..	...	..		...	...	.	...	..	1·98	Sholapur
...	...		...	..	..	..		.		.		2·21	2·05	Poona
														Khandesh and N.-E. Deccan—
...	...	...	...	...	..	28·59	31·41	.	.	...	.	2·06	1·97	Ahmadnagar
...	...	...	..	..	...	...		...	...	...	.	2·31	2·14	Dhulia
														Gujarat—
...	...	.	.	.	...	.	.	.			..	2·45	2·19	Surat
...	...	...	...	.	.	28·75	22·5	...	..	...	..	2·25	2·19	Ahmadabad
														Central Provinces—
														Western—
...	...	26·62	18·37		...		.	50	50	100	90	2·12	1·87	Nagpur
														Central—
...	...	...	...	..	..	30	28·5	60	60	70	70	1·75	1·87	Jubbulpore
														Eastern—
...	..	..	.		...	...	...	...	.			2·25	2·25	Raipur
														Berar—
...	...	17·5	16·5	..	...		...	90	80	57	59	2	1·87	Akola
...	...	16	12·25	...	..	33·37*	33·37	60	60	75	80	2·25	2·12	Amraoti
														Madras—
														South, Central—
...	...	3·2	2·6	..	.	115·2*	109·5*	...		60	50	2·38	2·13	Coimbatore
7·8	6·4	.		...		...	.	80†	80†		.	2·11	2	Salem
														Central—
...	...	6·8	6·8	...	...	.		100†	100†	140	140	2·25	2·25	Bellary
...	...	...	..	...	..	..	.	.	.	...		2	2	Cuddapah
...	...	..	..	...	...	.	...	...		...	...	2·5	2·25	Karnul
														East Coast, central—
3·6	3·6	...	.		...	...		...	..	.	...	1·78	1·59	Nellore
														East Coast, south—
...	...	...	...	...		25	29·4	123·75†	98·75†	.	...	1·88	1·79	Madras
...	...	...	...	...	...	18·5	13·8	135†	180†	...	...	2·08	1·66	Tanjore
...	...	...	...	...	...	32·3	36·7	...	..	..	...	2·41	2·25	Trichinopoly
														Southern—
15	12·9	...	...	..	..	25	16·9	...	...	40	40	2	2	Madura
														Mysore—
3·65	2·93	4·48	3·65	...	.	36·72	36·72	80	80	100	100	2·75	2·25	Mysore
3·83	3·83	4·27	4·27	...	...	33·8	33·8	160	160	120 to 150	120 to 150	2	2	Bangalore

* Superior quality † Sheep or goats

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence

R. E. ENTHOVEN,

Secretary to the Government of India

Calcutta, March 8, 1918

GOVERNMENT OF INDIA

DEPARTMENT OF COMMERCE AND INDUSTRY

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1913

Districts	Wheat		Barley		Rice — Best sort		Rice — Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half month	Half-month of report	Previous half-month
Burma—												
Tenasserim—												
Mergui							7 12	7 12		...	...	..
Tavoy					8 13	8 13	10 11	11 9		...	...	...
Moulmein and Amherst	6 13	6 13	..		8 2	8 2	8 4	8 4		..	..	...
Pegu (deltaic)—												
Pegu					9 11	9 1	10 6	10 12				..
Rangoon	7 4	7 4	...		8 1	7 4	8 12	7 12	...		...	..
Maubin	...			..	8 1	8 9	10 —	9 5		..	...	...
Bassein		...		..	8 13	8 13	8 12	8 7			...	...
Pegu (inland)—												
Tharawadi			..		7 11	7 11	9 12	8 9	..		...	...
Henzada	5 2	5 2			8 1	8 1	10	10 —	..			...
Prome	...				..		10 6	10 6		...		...
Toungoo					8 2	8 2	8 12	8 12		...		...
Thayetmyo					6 1	6 1	8 6	8 6		..	..	...
Upper Burma—												
Mandalay	7 12	7 12			9 1	8 5	9 5	8 7			..	...
Bhamo					8 3	8 5	9 11	9 11			..	...
Pakôkku	..				7 4	7 4	7 12	7 12	17 14	17 14		...
Meiktila	15 2	15 2			6 14	7	7 15	8 1	15 —	15 5		...
Arakan—												
Sandoway	3 4	3 4			8 1	8 1	9 5	9 5		...	...	...
Kyaukpyu	5 —	5 —			8 —	9 —	9 —	10 —			..	...
Akyab	...		..		7 —	7 —	9 —	9 —	..	...	...	...
Assam—												
Surma—												
Sylhet	...		...	...	10 —	10 —	11 —	11 —	...	...		...
Cachar	8 —	8 —	..		8 —	8 —	11 10	11 10	...	...	...	...
Hill tracts—												
Khási and Jáintia Hills	6 —	6 —			3 4	3 4	8 8	8 8	...	...		...
Gáro Hills					3 8	3 8	[illegible] —	10 8		...	...	...
Manipur	8 —	7 —			18 —	19 —	20 —	21 —			...	...
Nágá Hills		...			8 —	8 —	9 —	9 —	...	...	...	...
Lushai Hills	..	...	..	..	5 —	5 —	8 —	8 —			...	...
Brahmaputra—												
Goálpára	10 —	13 —	...		4 8	4 8	9 —	9 —	...		...	...
Kámrúp	8 —	8 —			6 —	6 —	10 —	10 —		..	..	...
Darrang	6 —	6 —			7 —	7 —	11 8	11 —	...		...	...
Nowgong			..		8 —	8 —	12 —	13 —	...	...	...	...
Sibságar	...		...			4 8	11 —	11 —	...	..		...
Lakhimpur	7 —	7 —	...		5 —	5 —	9 —	10 —		...	...	...
Bengal—												
Eastern—												
Chittagong	...	..		...	...		10 —	9 8		..	...	...
Noakhali	...			...	...	..	9 —	9 —	...	...	...	...
Backerganj	...	...		...		...	8 4	8 4	...	...	...	...
Maimensingh	10 —	10 —			..	..	9 —	9 8	...	...		...
Tippera	...	...	...	...	...	...	8 12	8 12	...	...	...	...
Dacca	9 —	9 —	16 —	16 —	..		9 0	9 8	...	...	...	...
Deltaic—												
Khulna	...	...	..	..	...	..	8 —	8 —	...	..	..	...
24-Parganas	..	...	...	...	...		8 —	8 —	..	...	...	...
Howrah	..	..		...			8 —	8 —	..	...	...	...
Calcutta	10 12	10 12	12 12	13 —			7 8	7 8	11 —	11 —	12 8	12 8
Hooghly			...				7 8	7 3		..	...	...
Nadia (Krishnagarh)	12 5	12 5		..	...	...	8 5	8 5	...	...	...	...
Jessore	8 —	8 —	11 —	11 —	...	...	8 —	8 —		...	..	...
Faridpur	13 4	14 8	...	...	...	..	8 —	8 —	...	...	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dal		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Burma—
												Tenasserim—
...	.		...	..					..	14 —	14 —	Mergui
..	.			6 6	6 6			.		17 12	17 12	Tavoy
..	...			9 5	9 5		.	7 9	7 9	17 12	17 12	Moulmein and Amherst
												Pegu (deltaic)—
...	...	.	.	10 11	10 11	.		6 14	6 14	18 13	18 13	Pegu
..	..			9 13	9 13			6 15	6 15	14 —	14 —	Rangoon
...	...			7 12	7 12			7 12	7 12	17 8	17 8	Maubin
...	...	.	.	8 9	8 —	..	...	...	..	14 —	14 —	Bassein
												Pegu (inland)—
...	...	...	.	11 2	9 8	...		8 13	8 13	14 —	14 —	Tharawadi
		...		10 —	10 —		.	7 —	7 —	17	17 —	Henzada
...	..	...	...	9 11	10 8	...	..	8 3	8 3	14	14 4	Prome
..	...	..		9 7	9 7					14 3	14 3	Toungoo
...	...	.	..	8 4	8 4	18 4	18 4	5 13	5 13	14 —	14 —	Thayetmyo
												Upper Burma—
...	..	.	.	11 11	11 10	18 5	18 5	7 2	7 5	16 —	16 —	Mandalay
...	.	.					..	5 9	5 9	11 6	11 6	Bhamo
...	...	...	...	10 12	10 12			...		17 12	17 12	Pakokku
...	.	...	.	10 5	10 5	19 12	19 14	7 8	7 8	15 —	15 —	Meiktila
												Arakan—
...	...	...		4 —	4 —			4 —	4 —	14 3	14 3	Sandoway
...	...	.	.		..			5 —	5 —	18 —	18 —	Kyaukpyu
..		...	..	8 —	8 —		.	6 —	6 —	12 —	12 —	Akyab
												Assam—
												Surma—
...	...		...	10 —	10 —	...		8 8	9 —	17 —	17 —	Sylhet
...	...	.	...	9 —	9 —	.	...	8 —	8 —	16 —	16 —	Cachar
												Hill tracts—
...	...			7 4	7 8	10 —	10 —	6 —	6 —	10 —	10 —	Khasi and Jaintia Hills
...		..		6 —	6 —	...	.	5 8	5 8	10 —	10 —	Garo Hills
..	..	..		4 —	4 —	20 —	20 —	5 —	4 8	10 —	10 —	Manipur
...		..	.	6 —	6 —		..	5 4	5 4	10 —	10 —	Nagá Hills
...	...			6 —	6 —	..	...	4 8	4 8	8 —	8 —	Lushai Hills
												Brahmaputra—
...	...	...	...	10 —	10 —	...	...	8 —	8 —	17 —	18 —	Goálpara
...	...	.		10 —	10 —			8 —	8 —	16 —	16 —	Kamrup
...	—	...	.	10 —	10 —	...	...	7 —	7 —	16 —	16 —	Darrang
...	...	...		9 —	9 —			8 —	8 —	16 —	16 —	Nowgong
...	...	..		9 —	9 —			7 8	7 8	16 —	16 —	Sibságar
...	...	...		9 —	9 8	.	...	8 —	8 —	15 —	15 —	Lakhimpur
												Bengal—
												Eastern—
...	..		..	9 —	9 —	...	...	7 —	7 —	22 —	22 —	Chittagong
...	...	...	..	10 8	10 8	...	...	..		18 —	18 —	Noakhali
...	...	...	..	9 —	9 —		...	...	...	16 —	16 —	Backerganj
...	...	..	..	11 —	11 —		...	8 —	8 —	17 —	17 —	Maimensing
...	..	..	...		...	...	...	...	...	16 —	16 —	Tippera
...	.	..		13 —	13 —	...	...	9 —	9 —	16 —	16 —	Dacca
												Deltaic—
...	...	...	...	8 —	8 —	...	.	8 —	8 —	16 —	16 —	Khulna
...	...	.	...	12 —	12 —	.	...	10 8	10 —	20 —	20 —	24-Parganas
...		...	..	12 —	12 —	...	.	9 —	9 8	20 —	20 —	Howrah
...	...	11 —	11 —	11 14	11 14	13 —	13 —	9 12	9 12	18 —	18 —	Calcutta
...	...	..	...	13 8	13 8		..	9 —	9 —	19 8	19 8	Hooghly
...	...	...	...	14 8	14 8		..	8 —	8 —	20 —	20 —	Nadia (Krishnagarh)
...	...	...	...	12 —	12 —	..	...	12 —	12 —	20 —	20 —	Jessore
...	...	...	...	12 —	13 —	.	...	7 —	6 8	16 —	18 —	Faridpur

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1913—*continued*

Districts	Wheat		Barley		Rice				Jawar or Cholum (*Andropogon sorghum*)		Bajra or Cumbu (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month	Half-month of report	Previous half month
Bengal—*continued*												
Western—												
Bankura	10 —	10 —	...	...	...	...	9 12	9 8	...	...	...	...
Burdwan	..	..	...	...	..	...	9 8	9 —	..	...	..	...
Birbhum	9 —	10 —	...		.	..	9 —	9 —	...	..	...	...
Midnapur	10 —	10 —		...	...	...	10 10	10 10	...	...	...	...
Murshidabad	12 —	12 —	16 —	16 —	..	.	9 4	9 4	...	...	...	...
Northern—												
Pabna	12 —	10 —	...	...	..	...	9 —	8 —	...	...	...	...
Rajshahi	10 8	10 8	16 8	16 8	...	...	8 4	8 4	...	...	...	...
Malda	10 —	9 8	13 —	.	...	...	8 —	8 —	...	...	...	...
Bogra	12 —	9 0	...	...	...	...	7 2	7 12	.	...	..	...
Jalpaiguri	9 —	9 —	...	...	...	..	8 12	8 12	.	...	...	...
Dinajpur	10 13	10 13	...	...	...	..	9 10	9 10	...	.	...	...
Rangpur	10 —	10 —	...	...	...	...	.	.	..	.	...	...
Hills—												
Darjeeling	6 —	6 —	8 —	8 —	...	...	6 8	6 8	...	..	...	...
Bihar and Orissa—												
Bihar, north—												
Purnea	9 8	10 —	...	...	...	...	8 8	9 —	.	...	...	...
Bhágalpur	11 6	12 —	12 10	13 12	...	..	8 14	9 8		...	...	...
Darbhanga	11 —	11 —	15 6	13 3	..	.	8 13	8 13	...	...	...	...
Muzaffarpur	11 —	11 —	16 —	16 —	...	...	8 —	8 —	..	...	...	...
Sáran	12 —	12 —	18 8	19 —	...		9 —	10 —	...	...	.	...
Champáran	11 8	12 8	21 —	21 —	...	...	9 —	10 —	..	...	.	...
Bihar, south—												
Santhal Parganas	10 —	9 —	10 —	11 —	..	..	9 —	9 —	...	...	..	...
Monghyr	10 8	10 12	16 —	16 8	..	...	9 —	9 4	.	...	.	.
Gaya	10 8	11 —	...	..	...	...	8 —	8 —	...	...		...
Patna	12 —	13 —	15 —	16 —	...	...	9 8	10 —	16 —	16 —	12 —	13 —
Shahabad	12 —	12 —	..	13 —	...	...	10 8	10 —	...	...	...	...
Chota Nagpur—												
Singbhum*	...	9 —	...	...	...		..	8 —	..	..	...	.
Mánbhum	10 —	9 8	12 —	13 5	...	...	9 —	9 8	...	..	14 —	16 —
Ránchi	9 12	10 4	15 —	15 —	...	...	8 8	8 12	..	.	..	.
Palámau	11 13	11 13	...	13 8	...		9 9	9 9	...	...	.	...
Hazáribágh	9 4	10 —	13 5	13 8	...	...	7 8	8 —	...	...	...	
Orissa—												
Puri	9 3	9 3	...	...	..	..	9 3	8 8	.	...	..	.
Cuttack	10 8	10 8	...	.	...	...	10 2	10 2	...	...	..	..
Balasore	12 —	8 8	...	...	...	...	10 8	11 —	...	...	...	...
Sambalpur	11 —	11 —	...	.	...	...	10 8	10 4	...	...	...	...
United Provinces—												
(*a*) Agra—												
Eastern—												
Mirzapur	10 4	10 12	13 8	14 —	4 8	5 —	7 8	7 8	15 8	16 —	13 8	13 —
Benares	11 11	11 15	13 9	13 9	6 2	6 2	7 5	7 5	15 11½	15 3	13 9	13 9
Ghazipur	11 —	11 —	13 1	12 14	6 1	6 1	9 1	9 7	16 13	18 13	13 1	13 2
Jaunpur	10 3	11 8	13 4	14 2	5 6	5 6	8 3	8 11	...	..	...	...
Allahabad	10 4	9 8	16 —	16 —	5 12	5 12	7 8	7 8	18 8	17 8	15 8	16 —
Central—												
Bánda	13 4	13 4	17 —	17 —	4 8	4 8	8 8	8 8	20 8	20 8	15 8	17 —
Fatehpur	10 12	11 8	16 8	17 —	8 —	8 —	9 —	9 —	20 —	20 —	16 —	16 —
Hamirpur	13 2	13 2	15 13	17 —	5 10	5 10	7 8	7 12	20 8	21 —	15 13	15 4
Jalaun	13 12	13 12	18 —	18 —	5 —	5 —	8 —	8 —	19 —	19 —	16 —	15 —
Cawnpore	10 12	11 —	15 8	15 12	...		8 8	9 —	18 —	18 8	15 8	15 —
Jhansi	11 2	11 2	14 14	16 6	5 6	5 6	7 10	7 15	17 —	17 8	14 12	15 10
Etáwah	11 4	12 4	16 8	16 8	3 —	3 —	9 —	8 8	18 8	19 8	16 8	16 8
Farukhabad	11 2	11 6	15 10	15 10	3 14	3 14	8 15	8 10	16 4	16 15	15 10	15 10
Mainpuri	11 8	12 8	17 —	17 8	5 —	5 —	8 —	8 —	17 —	18 —	17 —	18 —
Etah	12 —	12 8	18 —	18 —	4 —	4 —	8 8	8 8	19 —	19 —	17 —	17 —
Western—												
Meerut	11 —	11 8	14 8	14 12	3 4	3 4	7 8	7 4	16 8	16 8	15 —	15 —
Agra	10 —	11 —	15 —	15 6	6 8	6 8	7 —	7 —	16 —	16 —	15 —	15 —
Muttra	10 12	11 6	15 —	15 12	5 —	5 —	7 8	7 8	19 —	19 —	15 —	15 —
Aligarh	11 8	12 4	15 8	16 8	3 8	3 8	5 —	5 —	16 8	18 —	16 8	17 —
Bulandshahr	12 —	12 —	16 —	16 —	3 —	3 —	5 8	{ 5 — to 8 — }	16 8	16 8	16 —	16 —
Submontane, &c.—												
Ballia	11 1	11 6	14 5	14 10	6 3	6 8	9 2	9 2	.	16 4	...	...
Azamgarh	10 8	10 8	13 —	13 —	6 —	6 —	9 —	9 —	..		...	..
Gorakhpur	12 9	12 9	16 —	16 —	8 2	8 2	11 1	11 1	16 7	16 7	15 —	15 4
Basti	11 5	12 12	16 —	..	6 —	6 4	11 12	11 —	...	...	...	...

* Not reported yet

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee.]

Marua or Rági (*Eleusine coracana*)		Kangni or Kakún, Italian millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal		Salt		Districts.
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Bengal—*continued*
												Western—
...	...	...	...	13 —	12 8		..	10 —	10 4	20 —	19 —	Bankura
...	...	...	...	13 —	13 —		..	10 —	10 —	21 —	20 —	Burdwan
...	...	...	...	12 —	12 —			8 —	8 —	18 —	18 —	Birbhum
...	...	...	...	10 —	9 —	.	...	8 —	8 —	20 —	20 —	Midnapur
...	...	...	...	15 —	15 —	...	...	11 —	10 8	20 —	20 —	Murshidabad
												Northern—
...	...	...	...	12 —	12 —	...		8 —	8 4	18 —	18 —	Pabna
...	...	...	...	12 12	12 12	...	.	8 4	8 4	15 12	15 12	Rajshahi
...	...	...	...	12 —	12 —	18 —		7 —	8 —	18 —	18 —	Malda
...	...	...	...	12 —	12 —		...	9 12	8 6	19 8	19 8	Bogra
...	...	...	...	11 —	11 —	.		8 —	8 —	18 —	18 —	Jalpaiguri
...	...	...	...	12 10	12 10	...	..	9 10	9 10	17 —	16 —	Dinajpur
...	...	...	...	11 —	13 —	...	.	12 —	12 —	17 —	17 —	Rangpur
												Hills—
9 —	10 —	...	...	8 —	8 —	10 —	11 —	6 8	6 8	18 —	18 —	Darjeeling
												Bihar and Orissa—
												Bihar, north—
...	...	...	...	12 —	11 8	17 —	17 —	8 —	8 —	16 —	16 —	Purnea
...	...	...	...	15 4	15 4	17 12	17 12	9 8	9 8	20 —	18 12	Bhágalpur
17 9	19 13	...	...	13 8	14 4	17 9	17 9	11 —	11 —	17 9	17 9	Darbhanga
...	...	...	...	15 —	15 —	17 —	17 —	11 —	11 —	19 —	19 —	Musaffarpur
16 —	17 —	13 —	14 —	18 —	18 8	18 8	19 —	11 —	11 —	19 8	19 8	Sáran
23 —	23 —	...	...	15 —	15 —	19 —	19 —	10 —	10 —	18 —	18 —	Champáran
												Bihar, south—
...	.	...		12 —	12 —	16 —	16 —	8 —	9 —	18 —	16 —	Santhal Parganas
...	...	...		14 8	14 12	16 4	16 8	9 4	9 —	18 14	18 14	Monghyr
...	...	12 —	12 —	14 —	14 —	15 —	16 —	10 —	10 —	17 —	17 —	Gaya
...	..	16 —	17 —	15 —	17 —	18 —	20 —	12 —	13 —	19 12	19 12	Patna
...	...		...	14 —	14 —	16 —	17 —	10 —	10 8	19 —	20 —	Shahabad
												Chota Nagpur—
...	...	.	...		11 —	...	...		8 8	...	16 —	Singbhum
...	...	.	..	12 —	10 8	14 —	15 —	10 —	10 —	16 —	16 —	Mánbhum
20 —	20 —	...	...	11 8	12 —	15 —	15 —	7 12	8 —	16 —	16 —	Ránchi
...	...	...	...	11 4	11 4	15 3	16 5	10 2	10 2	18 9	18 9	Palámau
16 8	17 8	...		13 —	13 —	14 —	14 4	9 12	9 8	16 —	16 —	Hazáribágh
												Orissa—
...	...	.	...	10 8	10 13	...	...	8 13	8 8	25 —	25 —	Puri
..	...	...	..	11 2	11 2	...	..	7 14	7 14	24 8	24 8	Cuttack
...	...	...	...	11 4	10 8	...	...	8 —	8 —	20 —	20 —	Balasore
...	...	..	...	12 —	12 —	..	...	8 — to 8 8	8 — to 8 8	16 —	16 —	Sambalpur
												United Provinces—
												(*a*) Agra—
												Eastern—
...	...	15 8	13 8	13 8	13 8	15 —	15 8	10 8	10 8	16 —	16 —	Mirzapur
...	...	15 11½	16 4	13 13	14 1½	16 12	16 12	10 5	10 5	16 14	16 14	Benares
...	...	10 9	10 6	13 9	13 11	16 14	19 7	10 9	10 9	16 10	16 10	Ghazipur
...	...	...	...	15 —	16 4	18 —	18 8	10 1	11 14	17 7	17 7	Jaunpur
...	...	...	.	17 —	16 8	..		12 8	12 8	19 —	19 —	Allahabad
												Central—
...	...	...	...	18 8	18 8		...	12 8	12 —	18 12	18 —	Bánda
...	..	15 —	15 —	16 8	17 8			12 —	13 —	18 —	18 —	Fatehpur
...	...	...	...	17 2	18 1	...	...	11 4	11 4	17 —	17 —	Hamirpur
...	...	...	...	19 8	18 8	..	...	10 —	10 —	19 —	19 —	Jalaun
...	...	19 —	19 —	17 —	17 8	18 —	19 —	12 —	12 —	22 —	22 —	Cawnpore
...	..	...	...	17 6	18 1		..	8 10	8 12	19 8	19 8	Jhansi
15 8	19 8	15 8	19 8	18 8	18 8	19 8	19 8	11 8	12 8	20 8	20 8	Etáwah
...	...	...	...	16 4	17 3½	19 8	20 2	11 2	11 12	20 2	20 2	Farukhabad
...	...	...	...	17 —	18 —	20 —	23 —	12 —	12 —	20 —	20 —	Mainpuri
...	...	...	...	17 8	17 8	22 —	22 —	13 —	13 —	20 —	20 —	Etah
												Western—
...	...	...	...	15 4	15 4	16 4	17 —	12 —	12 —	22 8	22 8	Meerut
...	...	..	...	16 —	17 —	17 —	18 —	12 8	12 8	21 8	21 8	Agra
...	...	...	...	18 —	19 4		18 —	12 —	12 —	21 —	21 —	Muttra
...	...	7 —	7 —	16 —	16 8	19 8	20 —	12 —	12 —	22 —	22 —	Aligarh
...	...	...	...	15 8	16 —	17 —	18 —	11 —	11 —	21 —	21 —	Bulandshahr
												Submontane, east—
...	...	...	...	15 10	15 10	18 14	18 14	11 11	11 11	16 4	16 4	Ballia
...	...	...	...	15 4	15 4	18 —	18 —	10 8	10 8	17 —	17 —	Azamgarh
...	...	14 13	14 13	16 15	16 15	18 7	18 7	12 —	12 —	18 8	18 8	Gorakhpur
...	..	...	...	17 8	17 6	19 —	18 6	11 —	11 4	19 —	21 —	Basti

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1913—continued

Districts	Wheat		Barley		Rice: Best sort		Rice: Common		Jawar or cholum (*Andropogon sorghum*)		Bajra or cumbu (*Pennisetum typhoideum*)	
	Half month of report	Previous half-month	Half month of report	Previous half-month	Half month of report	Previous half-month	Half month of report	Previous half-month	Half month of report	Previous half-month	Half-month of report	Previous half-month
United Provinces—continued												
(a) Agra—*continued*												
Sub-montane west												
Shahjahanpur	11 14	12 4	1[illegible]	1[illegible]	7	7 —	10	10	18 —	18	17 —	17 —
Budaun	11 [illegible]	11 1[illegible]	[illegible]	[illegible] 14	[illegible]	[illegible] —	7	7 2	17 —	17 8	15 15	16 2
Pilibhit	11 6	11 [illegible]	18 [illegible]	[illegible] 6	[illegible] 3	[illegible] 3	9 —	9				
Bareilly	10 10	11 [illegible]	1[illegible]	[illegible] 12	4 4	4 4	7 1	7 8	17 —	18 8	15 12	16 —
Moradabad	10 12	11 8	1[illegible] 2	1[illegible] 2	[illegible] 6	3[illegible] 6	6 11	8 14	18 2	18 2	14 10	15 2
Bijnor	9 8	11 4	15 —	1[illegible] 12	[illegible] 8	3 8	7 1[illegible]	7 12			13 —	14 —
Muzaffarnagar	11 4	11 1[illegible]	15 10	1[illegible] 15	7 11	[illegible] 11	8 1	8 4	1[illegible] 8	16 8	14 1	14 5
Saharanpur	10 10	1[illegible] 8	1[illegible] 8	1[illegible] 8	3 8	3 8	7 3	[illegible] 3	18 —	19 2	14 4	16 8
Dehra Dun	10 [illegible]	10 8	15 —	16	[illegible]	[illegible]	7 8	7 8	12 12	18 8	14 —	14 8
Hills—												
Naini Tal	9	9 —	12	11	3 —	3 —	[illegible]	[illegible] —	12	12 —	10 —	10 —
Almora	10 —	10 12	12 8	13 —	4 —	4 —	7 12	7 12				
Garhwal	12	12 —	13	16 —	[illegible] —	8 8	6 8	6 8				
(b) Oudh—												
Southern—												
Partabgarh	12	12 —	1[illegible] —	1[illegible] —	5	[illegible] —	9 8	9 —	18 —	16 —	16 —	16 —
Sultanpur	1[illegible] 8	12 8	18	18 [illegible]	5	5	10 8	10 8				
Rae Bareli	1[illegible] 4	12 4	1[illegible]	16 —	8	8 —	10 8	10	21 —	20	18 —	17 —
Unao	11 [illegible]	11 10	1[illegible] 2	[illegible]	[illegible] 8	[illegible] 8	9 4	9 [illegible]	18 8	18 8	16 4	16 4
Lucknow	11 [illegible]	11 1[illegible]	17 —	16 8	[illegible]	4 —	8 8	8	19	19 —	17 8	17 8
Hardoi	13	12 8	17	17	3 [illegible]	3 8	8	8	20	21 —	18 —	18 —
Northern—												
Fyzabad	11 12	12 —	16 8	16 8			8 2½	8 4	19 8	19 8	15 —	15 —
Barabanki	1[illegible]	13	14 —	1[illegible] —	[illegible]	[illegible] —	[illegible] —	8 —	20 —	20 —	16	16 —
Gonda	12 4	12 4	17 4	17 8	[illegible] 4	6 4	9 2	7 12	20 4	20 4	17 4	19 —
Bahraich	12 —	12 8	21	21 —	[illegible] 8	[illegible] 8	10 8	10 —	21	24	20 8	24 —
Sitapur	12 8	1[illegible] —	18 —	18	4	4	9 8	9 8	21 8	21	18	18 8
Kheri	11 12	12 8	18 —	18	4	4	9	10 —	22 —	22 8	18 —	18 —
Rajputana—												
Eastern												
Mewar (Udaipur)	[illegible] 7	9 10	1[illegible] 8	11 8	1[illegible]	[illegible] 15	[illegible] 11	[illegible] 11	13 —	13 5	10 12	10 12
Ajmer	8 [illegible]	[illegible]	11 12	12 [illegible]	[illegible]	8			13 —	13 8	12 8	12 13
Kishangarh	10 —	11 11	11 8	1[illegible] —	4 —	4 —	[illegible] —	6 —	12 8	13	11 8	12 —
Tonk	11 2	12 14	[illegible] 14	1[illegible]	[illegible]	4 [illegible]	6 6	[illegible]	18 2	18	17 —	16 8
Jaipur	9 1[illegible]	10 3	12 14	13	4 1[illegible]	5 —	[illegible] 11	5 12	1[illegible] 7	16 8	13 6	13 1
Karauli	9 15	10 10	1[illegible] —	1[illegible] 10	7 8	7 8	8 2	8 2	[illegible]	[illegible] —	14 [illegible]	14 1
Dholpur	11 —	11	17 8	1[illegible]	[illegible] 4	5 4	[illegible] 8	[illegible]	18 —	17 1[illegible]	17 4	17 8
Bharatpur*		10 14		1[illegible] 4		[illegible] 8		6		[illegible]6 4		14 10
Alwar	9 15	10 10	13 12	1[illegible] 7	[illegible] 5	[illegible] 5	[illegible] —	6 1[illegible]	1[illegible] 7	16 8	1[illegible] —	15 1
Deoli	11 7	11 11½	13 12	13 14	[illegible] —	[illegible] —	6	6 —	14 1[illegible]	14 12	13 12	13 6
Nasirabad	9 12	1[illegible] —			6 —	[illegible] —	7	7 —	1[illegible]	14 —	11 —	12 —
Western—												
Bikaner	9 8	10 —	13 8	1[illegible]	[illegible] —	[illegible]	7	7	1[illegible]	12 12	10 —	10 —
Jaisalmer	7 10	7 11			4 6	1 7	5 12	[illegible] 9	10 [illegible]	11 —	9 4	9 14
Jodhpur	8 1 and 9 6	8 4 and 10 —	1[illegible] 7	13 1[illegible]	5 [illegible]	[illegible] 8	6 8	[illegible] 8	13 12	13 5	10 8 and 11 10	10 8 and 12 2
Central India—												
Indore	11 4	11 4	13 —	13 —	5 —	[illegible] —	7	7	19 8	18 —	12 —	12 —
Nimach	10 8	1[illegible] 8			6 12	6 12	7 —	7	15	14 —	12 —	12 —
Gwalior*												
Punjab—												
Southern—												
Hissar	11 —	11 8	16 —	16 —			7 —	7 —	14 —	14 —	14 —	14 —
Ferozpur	10 8	11 4		15 8			7 8	7 8	15	15 8		
Central—												
Lahore	9 12	10 4	13 8	14 4			7 12	6 —	14 —	14 8	11 12	13 —
Gujranwala	10 4	10 4	15 8	16 —			7 8	7 8	15 —	15 —	12 8	12 8
Gujarat	10	11 4	1[illegible] —	15 4			7 —	8 —			11 8	12 8
Jhelum	10 —	9 12	14 —	14 —			8 —	7 8			11 —	11 —

* Not reported yet.

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola kadalay or sunaga (*Cicer arietinum*)		Maize (*Zea May*)		Arhar dal		Salt		Districts
Half-month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												United Provinces—continued
												(a) Agra—continued
												Submontane, west—
..	..			16 —	17 8			13 —	13 —	19 —	19 —	Shahjahanpur
.	...	14 —	14 —	15 8	16 8	19 8	21 —	12 —	12 4	20 —	20 —	Budaun
	..			16 8	16 8	21[a] —	21 —	11	11 —	20 —	20 —	Pilibit
.		..		14 12	15 12	18 —	20 8	10 8	11 —	21 —	21 —	Bareli
.	...		..	14 8	15 8	17 10	18 8	12 6	12 6	20 8	20 8	Moradabad
...	...	..		13 12	14 —			9 4	9 12	19 8	19 8	Bijnor
..	...			14 9	15 —	16 8	16 8	8 4	8 4	20 14	20 14	Muzaffarnagar
..	.			14 14	15 12	18 —	18 —	9 9	9 9	20 12	20 12	Sahāranpur
16 —	17 —			13 10	14 —	16 8	18 —	12 —	12 —	18 —	16 —	Dehra-Dun
												Hills—
				11 8	11 —	12 —	12 —	8 —	8 —	12 —	12 —	Naini Tal
12 8	13 —	..		11 4	11 —			9 —	9 —	13 —	13 —	Almora
20 —	20 —	16 —	16 —	7 —	8 —			6 8	6 —	10 —	10 —	Garhwāl
												(b) Oudh—
												Southern—
.	...			18 —	17 —			12 —	12 —	20 —	20 —	Partābgarh
...				19 8	19 8			12 8	12 8	21 —	21 —	Sultanpur
24 —	24 —	14 —	14 —	18 —	17 —	18 —	18 —	12 —	13 —	20 —	20 —	Rae-Bareli
...				16 8	16 12		..	12 —	12 8	20 —	20 —	Unao
..				17 8	18 —	23 —	22 —	11 —	12	18 —	18 —	Lucknow
23 —	23 —	20 —	20 —	17 —	18 —	24 —	21 —	13 —	13 —	20 —	20 —	Hardoi
												Northern—
..		15 8	15 8	19 4	19 8	20 8	20 8	10 10	10 12	19 —	19 —	Fyzabad
...		12 —	10 —	18 —	18 —	20 —	20 —	[illegible]	[illegible]	20 —	18 —	Barabanki
12 —	12 —	12 —	12 —	17 4	17 8	20 8	22 4	10 6	10 12	17 —	18 —	Gonda
.		...		17 8	19 —	22 —	23 —	12 —	12 —	19 —	18 8	Bahraich
17 —	17 —	17 —	17 —	19 —	20 —	22 —	22 —	12 —	12	20 —	20 —	Sitapur
24 —	24 —	10 —	10 —	18 —	19 8	21 8	22 8	11 —	12	20 —	20 —	Kheri
												Rajputana—
												Eastern—
...	..	9 4	8 14	12 10	12 10	12 10	13 5	8 8	8 8	18 3	18 3	Mewar (Udaipur)
..		6 8	6 8	13 8	14 8	13 8	[illegible] —	10 8	10 8	21 —	23 8	Ajmer
..				13 8		12 8	13		...	24 —	23 8	Kishangarh
...	.	.		17 —	18 5	14 14	15 1			21 4	21 9	Tonk
...	.	5 15	6 —	13 14 and 15 7	15 8 and 16 3	15 7	16 3	10 7	16 11	23 10	24 —	Jaipur
...	...	12 8	12 8	17 3	16 14	16 4	16 4	20	10	21 4	21 4	Karauli
...	...	11 —	10 8	18 12	18 9			12 —	12 —	22 —	22 —	Dholpur
...	..		9 —		16 4		18 —		11 12		22 —	Bharatpur
	..	9 12	9 15	16 14	18 4	15 11	16 —	[illegible]	18 8	20 4	25 1	Alwar
.	...	..		14 12	14 10	13 14	14 8	9 —	9 —	22 12	22 12	Deoli
.	..		...	14 —	14 —	.		8 8	8 8	25 —	25 —	Nasirabad
												Western—
...		...	...	13 8	15		..	8	8 —	22	22	Bikaner
...	..	.	...	8 11	9 14				.	22 — and 24 —	22 — and 24 —	Jaisalmer
..		.		13 —	13 5		.	9 1	8 12	16 5	16 5	Jodhpur
												Central India—
	..			14 8	14 8	10 —	20 —	8 —	8 —	18 —	18 —	Indore
..	...	...	.	13 —	14 8			9 —	9 4	23 —	22 —	Nimach
...	..	...	..		.			.				Gwalior
												Punjab—
												Southern—
...	...	...	.		18 8	..				24 —	25 —	Hissar
..	...	.	...	14 8	15 4	15 8	17 8	.		22 —	22 —	Ferozpur
												Central—
...	...	11 8	12 —	13 12	14 —	13 8	15 8	10 —	10 —	25 —	25 —	Lahore
...	...	...	.	14 —	14 —	13 8	14 4			26 —	26 —	Gujranwala
..	...		.	13 —	13 12	[illegible] —	15 12		.	26 —	26 —	Gujrat
..	...	..	..	14 —	13 8	14 4	13 8	8 —	9 —	28 —	28 —	Jhelam

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY [illegible]—continued.

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Punjab—continued												
South-eastern—												
Gurgáon	11 —	11 8	15 8	15 8	.		5 —	5 8	16 —	16 —	14 8	14 8
Delhi	10 4	10 8	15 —	15 —	8 —	8 —	6 —	6 —	17 —	17 —	14 —	14 —
Rohtak	10 8	11 8	16 —	15 8	...	..	9 —	9 —	16 8	17 —	13 8	15 8
Karnál	11 2	10 12	16 —	16 —	...	.	7 —	7 —	20 —	20 —	14 —	13 —
Submontane—												
Ambala	10 4	11 4	16 —	16 8	..	...	8 —	8 8	19 —	20 8	13 —	14 8
Ludhiána	10 8	11 —	15 8	15 —	..		7 —	7 —	13 8	.	13 —	12 12
Jullundur	11 12	12 —	15 —	16 —	.		7 —	7 —	17 -	17 —	12 —	12 —
Hoshiárpur	11 8	11 4	14 —	14 —	.	...	7 —	7 —	14 —	14 —	10 —	10 —
Gurdáspur	11 —	12 —	15 —	15 —	...	...	9 —	9 —	14 —	14 —	...	...
Amritsar	11 —	12 —	...	14 —	..	..	7 4	7 8	14 —	16 —	13 —	13 —
Siálkot	10 —	12 —	14 —	17 —	...	...	8 —	9 —	.	...	12 8	13 —
Hills—												
Simla	9 —	9 —	17 —	18 4	..	...	7 —	6 12	15 —	14 —	10 8	10 8
Kángra	10 8	12 —	15 —	19 —	...	.	8 8	10 —	..		...	...
Northern—												
Ráwalpindi	10 —	10 —	14 —	14 8	..		7 —	7 —	12 8	14 —	11 —	11 12
Attock	9 8	10 —	15 —	16 —	...	...	7 —	6 8	..	...	...	13 —
Western—												
Sháhpur	10 —	11 —	15 —	15 —		.	7 —	7 —	11 —	12 —	12 —	13 —
Jhang	10 8	11 8	14 —	14 8	...	..	9 —	9 —	14 —	14 —	13 —	13 —
Lyallpur	10 6	11 2	14 8	16 —	..		7 8	7 8		..	..	..
Multan	10 8	10 12	12 12	13 12			8 —	7 8	13 4	15 —	11 12	12 8
Montgomery	10 4	10 9	12 4	13 —	..	..	6 8	6 8	13 8	14 —	11 8	12 —
Muzaffargarh	10 12	11 4	14 —	14 —		..	6 —	6 —	14 8	14 8	12 —	12 —
Dera Ghazi Khan	10 —	10 —	11 —	12 8	..	...	7 1	6 4	13 12	13 12	12 8	12 8
N.-W. F. Province—												
Hazára	8 10	8 14	14 4	15 —	3 6	3 6	7 6	7 6	...	...	10 12	10 12
Peshawar	9 —	9 2	15 —	16 —	5 8	5 8	6 8	6 8	12 —	12 —	12 —	12 —
Kohát	9 —	9 14	15 —	15 12	4 8	4 8	9 4	9 4	12 12	12 12	11 8	12 2
Bannu	10 10	11 9	14 3	15 2	3 7	3 7	8 12	8 2	15 —	16 4	11 14	11 11
Dera Ismail Khan	9 11	10 5	13 5	14 —	3 8	3 8	6 5	6 6	16 4	17 8	12 14	14 —
Tochi	11 —	12 —	13 —	16 —	...		8 —	8 —	.	...	...	...
Kurram	10 —	10 —	18 —	18 —	9 —	9 —	...	...	.	..	...	...
Malakand	10 8	10 8	16 —	16 8	4 —	4 —	5 8	5 8	13 —	13 8	..	...
Wano	18 14	9 3	11 4	11 9	3 —	3 —	.	..	...	..	...	...
Sind and Baluchistan—												
Karáchi	9 —	9 —	..		6 —	6 —	7 —	7 —	12 —	11 —	10 8	10 8
Hyderabad	8 8	8 8	...	.	7 —	8 —	8 —	8 8	11 —	11 —	11 —	11 —
Thar and Parkár (Mirpur Khas)	9 —	9 —		...	6 —	6 —	7 —	7 —	11 8	11 8	11 —	11 —
Shikárpur	10 8	10 8	...	...	6 —	6 —	6 8	6 8	11 —	11 —	13 —	13 —
Upper Sind Frontier	9 —	9 8	...	.	6 —	6 —	7 —	7 —	13 —	13 —	13 —	13 —
Quetta	9 2 to 10 —	9 3½ to 10 —	10 13	10 13	3 4	3 4	6 15	6 13	11 5½	11 1	9 8½	8 14
Bombay—												
Konkan—												
Karwar	6 13	6 13	..	...	6 —	6 —	7 6	7 6	9 10	9 10	9 4	9 4
Ratnagiri	6 12	6 12	...		7 4	7 4	7 13	7 13	9 2	9 2	10 10	10 10
Alibág	7 6	7 6	.	...	7 6	7 6	8 2	8 2	...	...	9 8	9 8
Bombay	6 8	7 2	...	..	5 12	5 12	7 13	7 13	9 13	9 13	10 10	10 10
Thanna	9 —	9 —	..	...	6 15	6 15	7 5	7 5	10 3	10 3	9 14	9 14
Deccan and Karnatak—												
Dharwar	7 8	7 8	...	...	8 5	8 1	8 13	8 13	12 5	13 11	10 10	10 10
Belgaum	8 5	7 13	...	...	7 11	7 15	7 14	8 8	11 9	11 9	12 2	12 2
Satara	7 1	7 1	...		6 4	6 4	7 2	7 2	10 10	9 9	10 11	10 —
Sholapur	8 7	8 7		..	6 15	6 7	7 8	7 8	12 8	12 —	12 —	12 —
Bijapur	7 2	7 2	..	...	5 10	5 10	7 1	7 1	11 6	11 6	11 12	11 12
Poona	7 8	7 8	..	.	5 2	5 2	5 12	5 12	10 13	10 13	10 13	10 13
Khandesh and N.-E. Deccan—												
Ahmadnagar	9 9	9 9	...	...	5 14	5 14	6 10	6 10	11 —	11 —	11 8	10 8
Násik	9 3	9 3	...	...	6 —	6 —	7 7	7 7	...	...	11 11	11 11
Dhulia	8 —	8 —		...	6 8	6 8	6 6	6 6	12 4	12 4	10 8	10 8
Jalgaon	9 9	9 7	...	...	6 —	6 —	6 9	6 9	13 2	13 1	12 13	12 10
Gujarat—												
Surat	9 11	9 11	.	..	6 —	6 —	8 5	8 5	11 2	10 7	10 10	10 10
Broach	8 —	8 —	...	.	5 8	5 8	7 —	7 —	12 —	11 8	11 8	11 —
Kaira	7 8	7 8	...	..	4 8	4 8	5 8	5 8	13 8	13 8	12 —	12 —
Baroda	8 8	8 8	...		6 —	6 —	6 8	6 8	10 —	10 —	10 —	10 —
Ahmadabad	10 —	10 —	...	...	5 4	5 8	7 8	8 —	12 —	12 —	12 —	12 —
Godhra	9 —	9 —	...	...	6 —	6 —	7 8	7 8	...	...	11 —	11 8
Disa	8 8	8 8	...	..	5 4	5 4	5 8	5 8	15 —	15 —	14 —	14 —
Kathiawar—												
Rajkot	9 —	8 12	...	...	4 8	4 8	5 8	5 8	13 —	13 —	10 4	10 4
Central Provinces—												
Western—												
Nimar	10 8	10 8	...	...	5 —	5 —	7 9	7 9	12 —	12 —	...	...
Hoshangabad	10 5	12 —	...	...	4 12	4 12	7 1	7 1	13 1	13 1	...	...
Betul	12 1	12 1	...	..	...	...	7 3	7 3	14 2	12 14	...	...
Chindwara	12 11	12 11	..		6 11	6 11	10 8	10 8	12 11	15 3	...	...
Nagpur	11 7	11 7	...	.	5 8	5 8	9 2	9 2	11 8	12 11	...	...
Wardha	10 —	10 11	...	...	5 2	5 2	9 1	9 1	12 4	14 12	...	...

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or Ragi (*Eleusine coracana*)		Kangni or Kakun, Italian Millet (*Setaria italica*)		Gram, Chenna, Chola, Kadalay, or Sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar dal		Salt		Districts
Half month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Punjab—*continued*
												South-eastern—
...	...	..	...	16 —	16 8	15 —	16 —	10 —	10 —	20 —	20 —	Gurgáon
...	...			15 —	16 —	17 —	17 —	11 —	11 —	22 —	22 —	Delhi
...	...	...	.	16 —	17 8	15 —	15 —	12 —	12 —	21 —	21 —	Rohtak
...	...	...	.	15 —	15 4	..	17 8	10 8	10 8	20 —	20 —	Karnál
												Submontane—
20 —	23 —	16 —	15 8	15 4	15 8	16 8	19 —	10 8	11 —	27 —	27 —	Ambala
...	...	8 8	8 8	15 8	15 4	16 4	18 —	..	...	25 8	25 —	Ludhiána
...	...	7 —	8 —	15 8	15 8	15 —	16 8	..	...	25 —	25 —	Jullundur
...	...			14 —	13 8	15 8	15 —	...	...	23 —	23 —	Hoshiárpur
...	...	8 —	8 —	13 8	13 8	14 —	15 —	.	...	24 —	24 —	Gurdáspur
...	...	12 —	12 —	14 —	14 8	14 8	16 8	10 —	10 —	26 8	26 [illegible]	Amritsar
...	...	...	...	13 —	14 —	13 —	16 —	..	...	26 —	26 —	Siálkot
												Hills—
...	...	...	..	12 —	12 —	16 —	16 —	6 8	7 —	17 —	17 —	Simla
...	...	...	...	10 —	12 —	12 —	15 8	7 —	8 —	15 —	16 —	Kángra
												Northern—
..	...	13 —	13 —	13 8	13 12	14 4	14 —	...	..	27 —	27 —	Ráwalpindi
...	...	...	...	13 —	13 —	12 —	13 4	7 —	7 12	26 —	26 —	Attock
												Western—
...	..	...	.	13 8	13 8	12 —	14 —	..	...	23 —	22 —	Sháhpur
17 —	17 —	17 —	17 —	13 2	14 —	14 8	16 —	...	.	21 —	21 —	Jhang
...	...	...	...	14 —	14 12	15 —	15 —	...	...	24 —	24 —	Lyallpur
...	...	11 8	11 —	12 12	14 —	13 12	17 —			25 8	25 [illegible]	Multan
...	...	...	...	13 2	14 2	13 5	14 —	8 —	8 —	22 —	22 —	Montgomery
...	..	...	...	12 12	13 4	12 —	12 —		.	21 —	21 —	Muzaffargarh
...	...	...	..	12 3	12 3		...	7 —	7 —	22 8	22 [illegible]	Dera Ghazi Khan
												N.-W. F. Province—
...	...	...	...	11 —	11 4	11 —	11 8	.	.	20 —	20 —	Hazára
...	.	11 —	11 —	13 —	13 —	12 —	13 —	11 —	11 —	25 —	25 —	Peshāwar
...	...	...	...	12 12	12 11	11 12	12 2	...	..	25 8	25 [illegible]	Kohát
...	...	...	...	11 8	12 5	13 13	15 —	...	.	31 14	31 1[illegible]	Bannu
...	...	...	...	12 —	12 13	..	14 —	..	...	27 —	27 —	Dera Ismael Khan
...	...	...	...	...	...	15 —	15 —	..	...	23 —	23 —	Tochi
...	..	...	...	9 —	9 —	13 —	13 —		.	19 —	19 —	Kurram
...	...	...	...	12 —	12 —	...	.	8 —	8 —	18 —	18 —	Malakand
...	...	...	...	...		..		...	...	...	..	Wano
												Sind and Baluchistan—
...	...	...	...	13 —	13 —	...	...	8 —	8 —	26 8	26 8	Karáchi
...	...	...	...	11 8	11 8	..	..	9 —	9 —	22 —	23 —	Hyderabad
...	...	...	...	8 —	8 —	.	..		.	20 —	20 —	Thar and Párkar (Mirpur Khas)
...	...	...	..	12 —	12 —	...	...	9 —	9 —	22 —	22 —	Shikárpur
...	...	...	...	12 —	12 —	..	...	9 —	9 —	16 —	16 —	Upper Sind Frontier
.	.	...	..	11 —	11 3½	11 9	12 1	6 —	6 —	16 —	10 —	Quetta
												Bombay—
												Konkan—
12 8	12 8	...	...	10 7	10 7	...	...	7 10	7 10	20 10	20 10	Karwar
9 6	9 6	...	...	11 —	11 —	...	.	8 2	8 2	22 2	22 2	Ratnagiri
...	...	..	...	9 —	9 —	..	..	8 5	8 5	23 12	23 12	Alibág
7 14	7 14	...	.	10 10	10 10	...	..	8 15	8 15	18 14	18 14	Bombay
10 5	10 5	.	..	11 2	11 2	.		8 10	8 10	23 2	23 2	Thanna
												Deccan and Karnatak—
...	...	...	...	10 1	10 1	..	...	7 15	8 3	19 8	19 8	Dharwar
12 11	12 11	...	...	10 6	10 14	...	...	8 5	7 13	22 10	21 12	Belgaum
...	...	..	..	13 9	13 3	...	...	8 3	8 3	19 —	19 —	Satara
...	...	...	...	13 2	13 2	.	...	8 3	8 3	18 —	18 —	Sholapur
...	...	...	...	10 14	10 14	..	...	7 14	7 14	20 8	20 8	Bijapur
...	...	...	...	12 12	13 5	..	...	7 8	7 8	18 12	18 12	Poona
												Khandesh and N.-E. Deccan—
...	...	...	...	12 —	12 —	..	..	8 6	8 1	17 3	17 3	Ahmadnagar
14 4	14 4	...	...	14 2	12 11	...	...	7 6	7 6	21 —	21 —	Násik
...	...	...	....	11 11	11 11	...	...	8 1	8 1	18 11	18 11	Dhulia
...	...	..	...	14 6	13 10	...	...	10 8	10 3	19 —	18 14	Jalgaon
												Gujarat—
...	...	...	...	9 11	9 11	..	...	8 5	8 5	27 12	27 12	Surat
...	...	...	...	8 —	8 —		..	8 —	8 —	24 9	24 0	Broach
14 —	14 —	...	...	11 8	11 8	...	...	8 8	8 8	26 8	26 8	Kaira
11 8	11 8	...	...	10 8	10 8	...	...	8 —	8 —	21 —	21 —	Baroda
...	...	...	...	13 —	13 —	...	...	9 —	9 —	20 8	26 8	Ahmadabad
...	...	...	...	13 —	13 —	...	...	8 —	8 —	25 —	25 —	Godhra
...	...	...	...	...		...	...	6 8	6 8	25 —	25 —	Disa
												Kathiawar—
...	...	...	...	12 —	12 —	...	...	5 8	5 8	90 —	80 4	Rajkot
												Central Provinces—
												Western—
...	...	...	...	12 —	12 —	...	...	8 8	8 8	17 5	17 5	Nimar
...	...	...	...	14 —	14 7	...	...	10 2	12 —	16 —	16 —	Hoshangabad
...	...	...	...	13 2	13 2	...	...	8 9	8 9	16 —	15 7	Betul
...	...	...	...	12 11	12 11	...	...	8 11	8 11	16 —	16 —	Chhindwara
...	...	...	...	11 14	11 14	...	...	10 7	10 7	16 —	16 —	Nagpur
...	...	...	...	10 15	12 15	...	...	10 14	12 11	17 —	17 —	Wardha

RETAIL PRICES FOR THE FIRST HALF OF FEBRUARY 1913—*concluded*

DISTRICTS	WHEAT		BARLEY		RICE				JAWAR OR CHOLUM (*Andropogon sorghum*)		BAJRA OR CUMBU (*Pennisetum typhoideum*)	
					Best sort		Common					
	Half-month of report	Previous half month	Half month of report	Previous half month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Central Provinces— *continued*												
Central—												
Narsinghpur	10 5	10 5	...	..	4 13	4 13	8 —	8 —	14 3	14 4	...	...
Saugor	11 —	11 8		..	6 —	6 —	7 —	7 2	14 —	15 1	...	...
Damoh	11 15	11 15	.	...	6 9	6 9	7 12	7 12	15 11	15 11	...	...
Jubbulpore	10 8	10 8	..	...	5 —	6 —	10 8	10 8	14 —	14 —	...	...
Mandla	11 1	11 1	...	...	7 2	7 2	9 2	10 4	...	...	...	...
Seoni	11 5	11 5	.	..	7 2	7 2	10 2	10 2	12 —	12 —	...	...
Bálághát	8 15	8 15	...	...	5 13	5 13	10 7	10 7	...	...	...	...
Bhandára	10 4	10 4		.	...		8 12	8 12	..	..	..	...
Chánda	8 15	10 —	.	...	6 11	6 11	8 —	7 4	13 5	13 5	...	...
Eastern—												
Biláspur	11 11	11 11	...	...	9 2		12 13	12 13	..	..	...	...
Raipur	12 8	11 4	...	...	7 8	7 8	10 8	10 8	...	...	...	...
Drug	13 13	13 13	.	..	9 15	9 15	10 13	10 13	...		..	...
Berar—												
Buldana	8 12	8 12	.	..	5 —	5 —	7 4	7 4	11 13	13 11	.	...
Akola	9 9	9 9	...	...	5 13	5 13	9 —	9 —	15 —	16 —	...	...
Amráoti	10 8	10 8			6 8	6 8	8 11	8 11	15 —	16 —	...	...
Yeotmal	9 —	9 —	...	...	4 —	4 —	8 —	8 —	10 —	16 —	..	...
Hyderabad—												
Secunderabad	6 4	6 2	9 2	9 6	3 8	3 8	6 4	6 2	10 10	11 1	11 7	11 10
Madras—												
Malabar Coast—												
Malabar	..	...	...	...	.	...	7 11	7 14	.		..	...
S. Canara	.		..	...	..		8 1	8 1	...		..	...
South, Central—												
Coimbatore		..	.		.	..	6 10	6 10	12 3	12 3	13 11	13 11
Nilgiris	...		...				6 3	6 3	..		..	...
Salem	..	.	..		.	...	5 6	5 6	9 13	9 13	8 4	8 4
Central—												
Bellary	...	...			.	.	6 8	6 8	14 4	14 4	...	...
Anantapur	...			.		...	6 10	6 1	14 9	14 1	...	...
Cuddapah	..		.	..	...	.	6 3	6 3	12 6	12 6	12 4	11 15
Karnul	..	...	.	.	..		6 10	6 10	12 3	12 3	...	...
East Coast, north—												
Ganjam	..	..	...	...	...	.	6 10	6 10	...	...	...	.
Vizagapatam	...		.				6 12	6 12	...		13 15	13 15
Godávari	...	..	...	...	..	...	7 9	7 9	16 5	12 4	..	...
East Coast, central—												
Kistna	...		...	..	...	...	9 9	9 9	13 9	11 9	..	...
Guntur	...	.	...	..	...	...	7 2	7 2	13 1	12 —	11 —	11 —
Nellore	...	..	...	.	...	..	8 4	8 4	12 12	14 1	14 —	14 —
East Coast, south—												
Madras	...	...	...	...	.		7 2	6 12	...	...	...	...
Chingleput	..	..	...	..	..	.	7 5	7 5	...	...	...	...
N. Arcot	...		...	...	..	.	7 —	7 —	...	...	...	...
S. Arcot	...	..	...	..		...	7 —	6 10	...	...	9 9	9 9
Tanjore	.	...	...	...	...	...	7 7	7 7	..	...	10 15	10 15
Trichinopoly	...	...	..	...	...	..	7 —	6 10	18 13	11 —	11 5	10 15
Southern—												
Tinnevelly	...	...	...	...	...	...	7 7	7 2	11 12	11 6	11 5	10 11
Madura	...	...	...	...	...	...	6 10	6 10	10 8	10 8	8 9	8 9
Mysore—												
Mysore	6 8	6 8	5 8	5 8	5 8	5 8	7 —	7 4	16 —	14 —	...	...
Bangalore	6 —	6 —	5 4	5 4	5 —	5 —	5 8	5 8	...	...	...	...
Coorg—												
Coorg	6 —	6 —	6 —	6 —	7 —	7 8	9 —	9 8	...	...	...	...
Aden	7 —	7 —	...	...	5 1	5 1	5 9	5 9	10 3	10 3	8 15	8 15

[The figures state the number of seers (of 80 tolas) and chittacks sold for one rupee]

Marua or ragi (*Eleusine coracana*)		Kangni or kakun, Italian millet (*Setaria italica*)		Gram, chenna, chola, kadalay, or sunaga (*Cicer arietinum*)		Maize (*Zea Mays*)		Arhar Dal		Salt		Districts
Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	
												Central Provinces —*continued*
												Central—
...	...	...	...	16 —	16 —	...	.	12 —	12 —	16 —	16 —	Narsinghpur
...	...	...	...	14 —	15 1	...	...	11 —	10 11	20 —	18 5	Saugor
...	...	...	...	13 14	14 11	...	...	8 —	8 —	16 —	16 —	Damoh
...	...	...	...	14 8	14 8	...	...	10 —	10 —	17 —	17 —	Jubbulpore
...	...	.	...	14 7	14 7	...	...	9 —	10 —	14 —	14 —	Mandla
...	...	...	...	12 —	12 —	...	...	8 —	8 —	16 —	16 —	Seoni
...	...	...	..	10 11	10 11	...	...	8 14	8 14	15 12	16 9	Bálághát
...	...	...	...	11 15	11 —	...	...	9 4	9 4	16 13	16 13	Bhandára
...	...	...	...	11 7	11 7	...	...	11 7	11 7	16 —	16 —	Chánda
												Eastern—
...	...	..	...	11 11	11 11	...	...	10 11	10 11	12 13	12 13	Bilάspur
...	...	...	..	12 8	12 —	...	...	11 4	11 4	16 —	16 —	Raipur
...	...	...	...	11 12	11 —	...	...	9 —	9 —	15 4	15 4	Drug
												Berar—
...	...	...	...	12 2	11 15	...	...	9 1	8 6	16 —	16 —	Buldána
...	..	...	...	12 2	13 4	...	...	8 9	8 9	15 —	17 2	Akola
...	...	...	...	14 —	15 —	...	...	11 4	11 4	17 2	17 2	Amráoti
...	...	...	...	11 10	11 10	..	...	11 10	11 10	10 —	16 —	Yeotmal
												Hyderabad—
12 1	11 10	...	...	11 1	10 6	...	...	11 13	11 10	14 —	14 —	Secunderabad
												Madras—
												Malabar Coast—
...	...	...	...	...	...	...	...	...	...	19 6	19 8	Malabar
...	...	...	...	...	...	...	...	...	...	20 13	20 13	S. Canara
												South, central—
11 13	13 5	...	...	...	...	...	..	...	...	19 8	19 8	Coimbatore
..	...	...	...	...	...	...	...	..	...	16 —	16 —	Nilgiris
11 13	11 13	...	...	...	...	...	...	...	...	16 6	15 12	Salem
												Central—
12 10	15 8	..	...	.	...	...	...	...	...	17 7	17 7	Bellary
14 14	13 14	...	...	..	...	...	...	...	..	19 15	19 15	Anantapur
13 4	13 8	...	...	.	...	...	..	...	...	21 7	21 7	Cuddapah
...	...	...		...	...	...	...	...	...	16 1	16 1	Karnul
												East Coast, north—
16 5	16 5	..	...	...	...	...	...	...	...	20 9	20 9	Ganjam
14 2	13 10	.	...	...	...	...	...	...	...	20 —	20 —	Vizagapatam
13 9	12 10	...	...	...	...	..	...	...	...	24 —	24 —	Godavari
												East Coast, central—
14 11	14 5	..	...	...	...	..	...	...	...	27 —	27 —	Kistna
10 13	10 13	...	...	...	...	...	...	...	.	24 —	24 —	Guntur
14 6	13 14	...	...	...	...	..	..	...	..	26 3	26 3	Nellore
												East Coast, south—
11 12	11 13	...	...	...	...	...	...	...	..	23 4	27 12	Madras
10 10	11 5	...	..	...	...	...	...	...	...	26 —	26 —	Chingleput
12 9	12 9	...		...	.	..	..	..	..	23 2	23 2	N. Arcot
11 13	11 13	...	...	...	...	...	...	.	...	23 1	23 1	S. Arcot
12 9	12 9	...	...	...	...	...	...	...	..	22 2	22 2	Tanjore
12 15	13 5	...	...	...	...	...	.	...	...	22 1	22 1	Trichinopoly
												Southern—
13 5	13 3	...	...	...	...	...	...	...	...	27 —	27 —	Tinnevelly
11 2	11 2	...	...	...	...	...	...	...	...	23 13	23 13	Madura
												Mysore—
15 —	14 —	..	...	10 —	9 8	...	...	7 8	7 8	16 8	17 8	Mysore
14 —	14 —	...	...	8 —	8 —	...	...	6 12	6 8	17 4	17 4	Bangalore
												Coorg—
17 —	16 8	...	...	16 —	16 8	...	...	7 —	7 —	18 —	18 —	Coorg
...	...	...	...	10 3	10 3	...	...	9 5	9 5	32 —	32 —	**Aden**

FREDERICK NOËL-PATON,

Director-General of Commercial Intelligence

R. E. ENTHOVEN,

Secretary to the Government of India

Calcutta, March 8, 1913.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees.]

	IN THE ELEVEN MONTHS, APRIL TO FEBRUARY, OF									
	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13
SEA CUSTOMS										
IMPORTS										
Special Import Duties										
Arms, ammunition, and military stores	3,17	3, 1	3 77	4,09	5,12	4,81	4,54	4,58	4,70	5,82
Liquors—										
Ale, beer, porter, cider and other fermented liquors	2,30	2,60	2 77	2,80	,39	,76	4,86	7,27	7,31	8,11
Spirits and liqueurs	68 21	69 24	81 35	70,66	84,16	86,18	85,77	96,93	1,02,01	1,02,94
Wines	3,16	3,37	3,61	3,49	3,61	3,61	3,58	5,16	5,27	5,24
Opium and its alkaloids*	3	3	3	3	4	3	3	7	6	6
Petroleum	39,41	42,00	33 94	33,89	41,55	47,49	41 40	52,52	71,75	62,11
Silver, bullion and coin (a)	35,01	38,42	25,96	37,76	46,26	60,75	50,79	1,54,21	94,99	95,23
Sugar (countervailing duties, 1899)	2,11	12	1	1	...	...	1	1	...	11
Sugar (countervailing duties, 1902)	19	9	1	..	..	...	..		...	...
Tobacco (a)	2,03	2,29	2 74	2,77	3,44	3,19	4,04	26,06	23,22	25,09
General Import Duties										
Articles of food and drink (excluding sugar)	14 21	16,53	17 62	18 09	22,66	24,21	22,29	23,55	25,49	26,96
Sugar (ordinary duties)	26,83	29,86	33,95	41,56	41,00	48,15	51,60	57,05	48,74	67,41
Chemicals, drugs, medicines and narcotics (excluding opium and its alkaloids* and tobacco), and dying and tanning materials	10,52	10,20	10 37	11,04	13,42	12,10	13,27	15,13	15,17	16,70
Cotton manufactures—										
Piece goods, grey	41,02	51,14	58 60	58,91	61,54	47,30	55,09	53,45	61,01	70,69
" white	18,38	25,17	26 33	22,66	36,12	25 05	23,69	29,38	34,53	41,03
" coloured	25,10	28,74	30,15	30,81	34 56	31,22	27,09	36,69	39,87	46,75
Other goods	3 38	4 65	5,18	5,55	5,77	5,42	5,78	7,23	7,65	8,20
Metals (excluding silver bullion and coin) and manufactures thereof	30,37	32,21	28,15	31,47	40,38	43,19	41,53	47,68	47,21	47,14
Oils (excluding petroleum)	84	89	1,16	1,74	2,49	1 24	1,13	1,27	1,05	1,46
Manufactured articles	64 25	74 89	75,19	76,91	89,87	87 50	85,21	1,04,73	1,14,43	1,28,38
Raw materials and unmanufactured articles	8 47	— 9,21	10,90	10,41	13,40	14,87	18,53	19,24	13,86	15,60
TOTAL IMPORTS	3,09,29	4 45,48	4 54,79	4,64,15	5 48,78	5,51,07	5 36,49	7 37 32	7,19,24	7,83,88
EXCISE DUTY ON COTTON GOODS	18,40	20,44	23,89	24,09	28,42	30,12	31,85	33,94	41,80	45,16
EXPORT DUTIES—										
Rice, husked or unhusked, including rice-flour	99 84	1,07,91	97,11	83,94	81,65	62,17	78,51	1,00,01	1,06,11	1,17,64
LAND CUSTOMS AND MISCELLANEOUS	8 44	8,81	8,08	8,70	9,83	8,01	9,13	9,34	10,94	12,09
GRAND TOTAL	5,25 07	5,82 64	5,83 87	5,81,48	6,68,23	6,51,37	6,55,58	8,81,21	8,78,09	9,58,77
Provincial distribution of Imports and Exports										
Bengal — Imports	1 37,78	1,58,20	1,64,43	1,62,46	2,01,20	1,76,27	1 92,10	2,28,86	2,52,04	2,66,10
Bengal — Exports	16,24	18,09	21,08	10,79	6,67	8,22	12,61	17,37	21,86	24,05
Bihar and Orissa — Imports	—	—	—	—	—	—	—	—	—	...
Bihar and Orissa — Exports	—	—	—	—	—	—	—	—	—	1,13
Bombay — Imports	1,56,49	1,69,33	1,71,22	1,70,14	2,05,20	2,08,54	1,90,46	3 29,09	2,73,36	3,09,01
Bombay — Exports	2,30	2 19	1,84	1,85	1,51	2,18	2,80	1,97	1,42	1,83
Sind — Imports	29,64	35,44	40,55	43,96	47,10	54,79	47,62	63,63	70,29	73,52
Sind — Exports	1 31	1,67	1,66	3,02	3,17	2,09	2,41	2,11	2,08	2,37
Madras — Imports	36 89	39,44	35 85	37,54	42,09	50,76	45,15	55,95	60,02	61,15
Madras — Exports	8,92	6,55	4,16	9,10	11,27	8,86	5,09	6,30	7,04	6,34
Burma — Imports	38 55	43,07	42,74	44,05	52,29	60,71	52,07	59,79	63,53	74,10
Burma — Exports	71,07	78 81	67,47	58,28	59,08	40,82	54,70	72,86	73,71	81,92

* The duty on alkaloids of opium for the years previous to 1910-11 is included under the head " Chemicals, drugs, etc."
(a) Figures for the years previous to 1910-11 represent " General Import Duties"

FREDERICK NOËL-PATON,
Director-General of Commercial Intelligence

R. W. GILLAN,
Secretary to the Government of India

Calcutta, March 7, 1913.

No. 1654—1678—2.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

COMMERCIAL EXHIBITIONS.

Delhi, the 10th March 1913.

RESOLUTION.

EXHIBITION TO BE HELD AT SEMARANG, JAVA.

THE following papers relative to the General Exhibition to be held at Semarang, Java, in September 1914 are published for general information :—

REGULATIONS.

OPENING AND DURATION OF THE EXHIBITION.

The Exhibition will be opened in September 1914 and will not be closed till the November of the same year.

REQUESTS FOR SPACE FOR EXHIBITS.

These must be sent in by March 1914 at latest, either to the Secretary of the Exhibition or to the N. V Nederlandsch-Indisch Publiciteits Bureau at Sourabaya or its office at N. Z Voorburgwal 254 Amsterdam.

REQUESTS FOR STANCES FOR AMUSEMENTS, RESTAURANTS, ETC.

These must be sent in by 1st September 1914 at latest, to the Secretary of the Exhibition at Semarang

All letters or communications in connection with the Exhibition must be addressed to the Secretary who is at all times prepared to furnish full particulars.

Telegraphic Address : Exposition Semarang
Codes in use : A. B. C. 5th Ed
Mercuur 3rd Ed.

Application forms for space are to be had from the Secretary of the Exhibition, at Semarang.

CONDITIONS FOR THE RENTING OF SPACE FOR EXHIBITS.

1. The space allowed to exhibitors and holders of stances for amusements, restaurants, etc., must remain occupied by exhibitors and open to visitors during the appointed hours for the whole of the time the exhibition is open.

2. The exhibits are not to be withdrawn until the closing of the Exhibition and with the approval of the Association and the Customs Authorities, with the exception of such goods as are destined for sale and marked as such. The Association holds exhibitors and holders of stances for amusements, restaurants, etc., responsible for all damage which may arise by their not adhering to the regulations. The Association further retains the right of immediately closing those stances, restaurants, etc., where, in its opinion order is not maintained or where the instructions given for the public safety and the good management of affairs, are not properly adhered to.

3. Holders of public stances for amusements, etc., who charge entry money are subject to the municipal tax ordinance and must submit to the relative municipal regulations.

4. The mininum charges are :—

f 20—per square metre for floor space in a building.

„ 10— „ „ „ space outside.

When fixing the actual charges special cases are taken into consideration.

5. Absolute or partial exemption from payment of charges for space and erection may be granted by the Committee for exhibits or parts of exhibits which are entirely of a scientific nature or which are offered for the ornamentation of the exhibition.

6. The Director General arranges for the division into classes and groups and allots the space, he retains the right of allowing only part of the space applied for. The Director General has the power to decline exhibits or part thereof without having to state his reasons for so doing.

7. The exhibits mentioned below under " Exhibits B " must be marked :—

K T

1914

Semarang

bearing distinctly the name, and the address of the sender, the gross and nett weight in kilograms and running numbers.

The number, contents, and the value of each package must be duly advised to the Committee

8. The Director General will issue passes to exhibitors or their European employees in charge of the sale of exhibits, at *f* 10.—per person and *f* 5 —per person for native employees Those in charge of or employed in connection with public amusements must be provided with a pass costing *f* 2·50. These passes are valid for the whole duration of the Exhibition.

9. The rent for the space allotted must be paid before occupation. The entry money for the persons mentioned in sub 8, must be paid at the office of the Association 8 days before the opening of the Exhibition failing which those persons will be granted admission on the same terms as common visitors.

10. The exhibitors staff while on duty at the Exhibition must bear a visible mark which can be procured from the Association. The exhibitors are responsible for the actions of their employees The Committee will provide exhibitors with driving power at rates to be fixed later.

EXHIBITS.

Goods from oversea countries are distinguished as follows :—

A. Goods which must be received, imported and transported to the Exhibition grounds by the exhibitors or their agents.

B. Goods which are sent to the address of the Association, are cleared in by the Committee These exhibits must be forwarded free of charges Semarang Roads and marked :—

K T

1914

Semarang.

Landing and other charges will be paid by the Committee for account of the exhibitors but must be refunded before the opening of the Exhibition.

Goods referred to above under A and B are to be cleared in subject to the conditions stipulated in the following regulation of the Director of Finance.

Batavia, 22nd March 1913.

The Director of Finance has decided :

To declare, article 23 of the Ordinance 10th October 1882 (Official Gazette No. 240) as it reads in the Ordinance of 6th September 1902 (Official Gazette

No. 887) and 19th March 1909 (Official Gazette No. 205), applicable to goods from outside the Customs and Excise jurisdiction and destined for the Exhibition at Semarang under the following conditions :—

(1) That the Senior Customs House official is satisfied that the goods are destined for the above mentioned purpose.

(2) That the goods are declared before importation in accordance with articles 27-31 inclusive of the Customs regulation A of the Ordinance of 1st October 1882 (Official Gazette No. 240).

(3) That the declarant holds himself responsible for the payment of the eventual import duty.

(4) That the Collector of Customs and Excise at Semarang is empowered to demand a personal guarantee.

(5) That within one month after the official closing of the Exhibition satisfactory proof be delivered to the Custom House official in charge that above mentioned goods have been exported beyond the jurisdiction of the Customs and Excise after having served for the Exhibition only.

(6) That the responsibility referred to in sub 3 ceases and that the guarantee mentioned in sub 4, if given, lapses immediately the condition stipulated in the preceding paragraph has been complied with.

(7) That, in the event of non-compliance with the regulation in sub 5, the declarant must pay the import duty at the office according to the calculation of the Collector of Customs and Excise at Semarang as soon as the term of one* month has elapsed.

The Association undertakes to receive and clear in goods on the following conditions :—

(*a*) A complete list of each package and a price list of the sundry articles should be sent with the bills of lading.

(*b*) The packages, after being cleared in, will not be unpacked except in the presence of those persons appointed by the Association for this work. These persons make a list of the unpacked articles and this list serves between the exhibitor and the Association as the absolute proof of the contents of the packages

(*c*) If among the goods mentioned in sub B there are goods, which the exhibitor has declared to be specially destined for sale and thus may be taken away from the exhibition at any time, the exhibitor is obliged either to pay the import duty when clearing in the goods or deposit a sufficient sum for that purpose with the Association, failing which those goods are to be taken as goods sent in for exhibition.

The Association will in no case advance cash for the payment of import duty.

There are special tariffs for native restaurants, stances for amusements, etc.

REDUCTION ON FREIGHTS.

50 per cent. reduction on freight to and from the Exhibition will be granted by :

(1) Probolinggo Steam Tramway Company.

(2) Pasoeroean Steam Tramway Company.

(3) Deli Railway Company

(4) Madura Steam Tramway Company.

(5) Semarang Cheribon Steam Tramway Company

50 per cent. reduction on freight to the Exhibition and 25 per cent on freight from the Exhibition will be granted by the Royal Packet Company :

Exhibits will be returned, free of charge, by :—

Government Railway (along its lines)

Babat Djombang Steam Tramway Company.

* According to law, article 23 last paragraph, this limit may be extended.

Modjokerto Steam Tramway Company.

Semarang Joana Steam Tramway Company.

Netherlands Indian Railway Company (if the goods have arrived here for the whole or part *vid* its lines).

No decision has been received from :—

Government Railway in Sumatra.

Batavia Freight Conference.

WATCHING, DECORATION, ILLUMINATION, MUSIC, ETC.

The watching, decoration and illumination of the grounds and buildings are for account of the Committee, which will also provide for the music. It also attends to the public amusements, for which no special entry money is charged.

Extra watching, decoration, illumination and music are for account of the interested parties and are subject to the approval and supervision of the Committee. The Association is not responsible for any damage or loss even if caused by fire, burglary, theft, insufficient vigilance, rough or wrong handling.

AWARDS.

These are granted by a Committee, the members of which will be appointed later. The Chairman is Mr. A. H. Klein, President of the Court of Justice at Semarang Separate awards are offered for each division, while the numbers of diplomas and medals will be fixed later.

ERECTION OF BUILDINGS.

Buildings, which exhibitors themselves wish to erect, must be completed at the latest, one month before the opening of the Exhibition Buildings may not be commenced before the sketch plans have been approved of by the Committee and the ground-rents have been settled. The buildings must be removed and the ground cleaned immediately after the closing of the Exhibition.

Prospectus of the Exhibition.

1ST SECTION.

COLONIAL GOVERNMENT.

The intention is to give a general idea of the progress and development of the Colonial Government since its re-establishment in 1816. The provisional division of the groups is as follows :—

GROUP I.—Organisation of Government.
  „ II.—Education.
  „ III.—Agriculture and cattle-breeding
  „ IV.—Irrigation.
  „ V.—Postal and Telegraphic Services.
  „ VI.—Government credit system

2ND SECTION.

AGRICULTURE AND HORTICULTURE.

GROUP I.—Sugar.

Sub division A. Cultivated under European management.

Class 1. Cultivation of the cane (preparation of the ground, planting, harvesting, etc).
  „ 2. Methods of manuring.
  „ 3 (*a*) Diseases, etc., and the prevention thereof.
    (*b*) Selection of cane.
  „ 4. Products and by-products.
  „ 5. Implements, apparatus and tools used in the manufacture.

Sub division B. Cultivated by Natives.

Class 1. Cultivation of the cane (preparation of the ground, planting, harvesting, etc.).

" 2. Methods of manuring.

" 3. (*a*) Diseases, etc., and the prevention thereof.
(*b*) Selection of cane.

" 4. Products and by-products.

" 5. Implements, apparatus and tools used in the manufacture.

GROUP II.—Coffee.

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc)

" 2. Methods of manuring

" 3. (*a*) Diseases, etc, and the prevention thereof.
(*b*) Selection.

" 4. Products and by-products

" 5. Implements, apparatus and tools used in the manufacture.

GROUP III.—Tea.

Sub division A. Cultivated under European management

Class 1. Cultivation (preparation of the ground, planting and harvesting, etc).

" 2. Methods of manuring.

" 3. (*a*) Diseases, etc, and the prevention thereof.
(*b*) Selection.

" 4. Products and by-products

" 5. Implements, apparatus and tools used in the manufacture.

Sub division B Cultivated by Natives

Class 1. Cultivation (preparation of the ground, planting, and harvesting).

" 2. Methods of manuring.

" 3. (*a*) Diseases, etc, and the prevention thereof.
(*b*) Selection.

GROUP IV.—Rice.

Sub division A. Cultivated under European management.

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc).

" 2. Methods of manuring.

" 3. (*a*) Diseases, etc, and the prevention thereof.
(*b*) Selection

" 4. Products

" 5. Implements, apparatus and tools used in the manufacture.

Sub division B Cultivated by Natives

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc).

" 2. Methods of manuring.

" 3. (*a*) Diseases, and prevention thereof.
(*b*) Selection.

" 4. Products

" 5. Implements, apparatus and tools used in the manufacture.

GROUP V.—Cinchona.

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc).

" 2. Methods of manuring.

Class 3. (*a*) Diseases, etc., and the prevention thereof.
(*b*) Selection.
„ 4. (*b*) Products.
„ 5. Implements, apparatus and tools used in the manufacture.

GROUP VI.—Tobacco.

Sub division A. Cultivated under European management.

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc).
„ 2. Methods of manuring.
„ 3. (*a*) Diseases, etc., and the prevention thereof.
(*b*) Selection.
„ 4. Products

Sub division B. Cultivated by Natives.

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc.).
„ 2. Methods of manuring.
„ 3. (*a*) Diseases, etc., and the prevention thereof.
(*b*) Selection.
„ 4. Products.
„ 5. Implements, apparatus and tools used in the manufacture.

GROUP VII.—Gutta percha and Caoutchouc (produced on estates).

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc).
„ 2. Methods of manuring.
„ 3. (*a*) Diseases and the prevention thereof
(*b*) Selection.
„ 4. Products and by-products
„ 5. Implements, apparatus and tools used in the manufacture.

GROUP VIII.—Cocoa

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc).
„ 2. Methods of manuring.
„ 3 (*a*) Diseases, etc, and the prevention thereof.
(*b*) Selection.
„ 4. Products and by-products.
„ 5. Implements, apparatus and tools used in the manufacture.

GROUP IX.—Spices (produced on estates).

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc.).
„ 2. Methods of manuring.
„ 3. (*a*) Diseases, etc., and the prevention thereof.
(*b*) Selection.
„ 4. Products and by-products.
„ 5. Implements, apparatus and tools used in the manufacture.

GROUP X —Fibres, cotton—etc.

Sub division A (produced on estates).

Class 1 Cultivation (preparation of the ground, planting, harvesting, etc).
„ 2 Methods of manuring.
„ 3. (*a*) Diseases, etc., and the prevention thereof.
(*b*) Selection.

Class 4. Products and by-products.
„ 5. Implements, apparatus and tools used in the manufacture.
Sub division B. Produced as by-products on estates.
Class 1. Products for the trade.
„ 2. Implements, apparatus and tools used in the manufacture.

GROUP XI.—Dyeing and Tanning materials.

Sub division A (produced on estates).
Class 1. Cultivation (preparation of the ground, planting, harvesting, etc.).
„ 2. Methods of manuring.
„ 3. (a) Diseases, etc.. and the prevention thereof.
(b) Selection.
„ 4. Products for the trade.
„ 5. Implements, apparatus and tools used in the manufacture,
Sub division B. Produced otherwise than on estates.
Class 1. Products for the trade.
„ 2. Implements, apparatus and tools used in the manufacture.

GROUP XII.—Vegetable fats and oils including ethereal oils.

Sub division A (produced on estates).
Class 1. Cultivation (preparation of the ground, planting, harvesting, etc.).
„ 2. Methods of manuring.
„ 3. (a) Diseases and the prevention thereof.
(b) Selection.
„ 5. Implements, apparatus and tools used in the manufacture.
Sub division B (produced otherwise than on estates).
Class 1. Products for the trade.
„ 2. Implements, apparatus and tools used in the manufacture.

GROUP XIII.—Catch Crops (groundnuts, maize, tapioca, sago, etc.).

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc).
„ 2. Methods of manuring
„ 3. (a) Diseases, etc, and the prevention thereof.
(b) Selection.
„ 4. Products for the trade.
„ 5. Implements, apparatus and tools used in the manufacture.

GROUP XIV.—Horticulture.

A. Vegetables and vegetable seeds.
B. Flowers and ornamental plants.
C. Fruits.
D. Sundries.

For the following four classes;

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc).
„ 2. Methods of manuring.
„ 3. (a) Diseases, etc., and the prevention thereof.
(b) Selection.
„ 4. Produce.
„ 5. Implements, apparatus and tools used in cultivation.

GROUP XV —Medicinal Herbs.

A. Produced on estates.

Class 1. Cultivation (preparation of the ground, planting, harvesting, etc.).

„ 2. Methods of manuring.

„ 3. (a) Diseases, etc., and the prevention thereof.

(b) Selection.

„ 4. Produce·

„ 5. Implements, apparatus and tools used in the cultivation.

B. Produced otherwise than on estates.

Class 1. Description, representation, planting, preparation, purpose and methods of applying.

„ 2. Products for trade

„ 3. Implements, apparatus and tools used in the manufacture.

GROUP XVI.—Fertilizers.

A. Organic manures including the so-called green manuring

B. Inorganic manures

GROUP XVII —Kinds of ground

Samples of soils with analysis and other particulars regarding the cultures practiced thereon

Information for the preparation and manuring of the grounds for sundry cultures.

3RD SECTION

INDUSTRIES OF NETHERLANDS INDIA, MINING, FORESTRY, HUNTING AND FISHERY.

Consisting of 5 groups.

GROUP I.—Industries of Netherlands India

A. Manufacturing Industries.

Mechanical metal working, wood working, manufacture of Portland cement, lime, soap, oils, ropes, spirits, bread, biscuits, ice, aërated waters, tiles, earthenware, manures and salt manufacture and packing, etc.

Class 1. Products of manufacturing industries of Netherlands India not pertaining to agriculture.

„ 2 Implements, apparatus and tools manufactured in Netherlands India for use in the manufacturing industries in Netherlands India.

„ 3. Implements, apparatus and tools (also of foreign origin and manufacture) drawings, photos, models, etc , serving to demonstrate the manufacturing industries of Netherlands India.

B. Handwork (including domestic industries).

Smiths' work, metal foundry, tinsmiths' work, copper work, cartwrights' work, shipscarpentry, cooperage, carpentry, manufacture of tiles and earthenware, stone cutting, masonry and Stucco rope maker's work, basket and plaiting work, saddlery, shoemaking, tanning, bookprinting, bookbinding, upholstery, cigar manufacture, tailoring, spinning, weaving, battick work, dyeing work, preserving of provisions, confectionery, painting, lacquering, etc.

Class 1. Products of native hand industry (produced by natives under native supervision).

„ 2. Products of Netherlands Indian hand industry, produced by natives and others, but not under native supervision.

„ 3. Implements, apparatus and tools used in the hand industries of Netherlands India.

„ 4. Demonstration of the hand industries of Netherlands India.

C. Industrial Arts.

Gold and silver smiths' work, manufacture of weapons, sculpture, carving, modelling, engraving, lithography, drawing, amateur and professional photography, turning (ivory, horn, wood, metals etc), manufacture of artificial flowers, etc., embroidery, female hand work, watch making, manufacture of musical instruments, artistic leather work, artistic battick.

Class 1. Products of native industrial arts (produced by natives under native supervision)

„ 2. Products of industrial arts in Netherlands India (produced by natives and others, but not under native supervision).

„ 3. Implements, apparatus and tools used in the industrial arts of Netherlands India

„ 4. Demonstration of the industrial arts of Netherlands India.

GROUP II —Mining in Netherlands India

A. Coals (pit coals, brown coals, etc)

Class 1 Products of mines

„ 2. Maps, photos, drawings, models, etc., pertaining to coal mining.

„ 3 Implements, apparatus, tools and models relating to coal mining

B. Petroleum

(Petroleum and other combustibles by-products of the petroleum industry)

Class 1 Raw materials

„ 2 Products of the petroleum industry (including combustibles and the by-products)

„ 3 Maps, photos, drawings, models, etc., relating to the petroleum industry

„ 4. Implements, apparatus, tools and models of same used in petroleum industry.

C Metals

(Gold, silver, tin, wolfram, copper, platina, lead, etc)

Class 1 Raw materials, from which metals are produced ores

„ 2 Products of mining for metals

„ 3. Maps, photos, models, etc, relating to the mining industry.

„ 4 Implements, apparatus, tools and models relating to the mining industry

D. Stones and Minerals

(Marble, sandstone, granite, trachyte, precious stones, cement, rock salt)

Class 1 Raw stones and minerals

„ 2. Products of the exploitation of quarries and of mining for precious stones

„ 3. Maps, photos, models, etc, relating to the exploitation of mining for precious stones.

„ 4. Implements, apparatus, tools and models of same used in the working of quarries

„ 5. Fossils and petrifaction.

E. Other products of mining

Class 1. Raw materials

„ 2. Products

„ 3. Maps, photos, drawings, models, etc., regarding mining.

„ 4. Implements, apparatus, tools and models of same, used in mining

GROUP III.—Forestry in Netherlands India and its products.

A. Timber.

Class 1. Management of Government forests.
„ 2. State timber industries.
(a) Species of wood.
(b) Maps, photos, reports, statistics, models, etc., regarding the State timber industry.
„ 3. Private timber industry.
(a) Species of wood.
(b) Maps, photos, reports, statistics, models, etc., regarding the private timber industry.
„ 4. Implements, apparatus, tools and models of same used in the industry.

B. Bamboo and rattan.

C. Other forest produce (resins, gums, gutta percha, caoutchouc, vegetable saps, camphor, etc.)

GROUP IV.—Hunting and Fishery in Netherlands India.

A. Hunting.

Class 1. Implements, apparatus and other weapons of Netherlands India origin, photos, etc., relating to hunting.
„ 2. Implements, apparatus and other weapons of foreign origin relating to hunting.
„ 3. Products of hunting used in the industries of Netherlands India.
Hides, horns, antlers, bird skins for ornamental purposes.
Peacock and other feathers, Egrettes of Herons.
„ 4. Collection of butterflies, beetles and stuffed animals.

B. Fishery.

Class 1. Models of fishing boats.
„ 2. Implements, apparatus and other weapons of Netherlands origin used in the fishing industry.
„ 3. Implements, apparatus and other weapons of foreign origin used in the fishing industry.
„ 4. Products of fishery in Netherlands India used in the industries of Netherlands India.
Fishbones, shark skins, ray tails, fish scales (for ornamental purposes), shells, pearls, mother of pearl, corals, sponges, etc.
„ 5. Aquariums.

GROUP V.—Ethnography in connection with the industries of Netherlands India.

Collection of types of dwelling-houses and group of houses of various races in the Indian Archipelago, occupied by men, women and children, working at their respective trades, (handwork or domestic industry). If possible Ethnographical subjects, not included in Group IV, will be exhibited.

4TH SECTION.

FOREIGN INDUSTRIES

consisting of 5 groups.

GROUP I.—Appliances for supplying driving power.

Class 1. Boilers, steam engines and steam turbines.
„ 2. Combustion and explosion motors.
„ 3. Hydraulic motors.
„ 4. Electric motors.

GROUP II.—Machinery and appliances for agricultural and forestry purposes or models or drawings thereof.

Class 1. Machinery, etc., for the cultivation and preparation of rice.
„ 2. Machinery, etc., for the cultivation and preparation of sugarcane and manufacture of sugar.

Class 3. Machinery, etc., for the cultivation and preparation of tea.

„ 4. Machinery, etc., for the cultivation and preparation of coffee.

„ 5. Machinery, etc., for the cultivation and the manufacture of cinchona and quinine.

„ 6. Machinery, etc., for the cultivation and preparation of fibres.

„ 7. Machinery, etc., for the cultivation and preparation of tapioca.

„ 8. Machinery, etc., for the cultivation and preparation of rubber.

„ 9. Machinery, etc., for the cultivation and preparation of tobacco.

„ 10. Machinery, etc., used for the cultivation of oil and fat producing vegetables and for the extraction of the oils and fats

„ 11. Machinery, used in the preparation of artificial manures.

„ 12. Machinery, used in the forestry and timber industries.

„ 13. „ „ „ cultivation and preparation of agricultural produce not mentioned above.

ROUP III.—Machinery, appliances, etc., for industrial purposes or models or drawings thereof.

A. Factories and manufactures.

Class 1. Machinery, etc, used in metal working.

„ 2. „ „ „ in wood working.

„ 3. „ „ „ i the textile trades.

„ 4. „ „ „ in the tile and earthenware industries.

„ 5. Machinery, etc., used in the manufacture of paper.

„ 6. „ „ „ n i and leather industries.

„ 7. Machinery, etc., used in the manufacture of cement and concrete.

„ 8. Machinery, etc., used in the manufacture of cigars and cigarettes.

„ 9. Machinery, etc., used in the manufacture of matches.

„ 10. „ „ „ „ „ of soap.

„ 11. „ „ „ „ „ of mineral waters.

„ 12. Machinery, etc., used in the manufacture of dairy produce.

„ 13. Machinery, etc., used in the manufacture of ice.

„ 14. „ „ „ „ printing trade.

„ 15. „ „ „ , manufacture and preparation of articles not mentioned above.

B. Mining industry.

Class 1. Machinery, etc, used in the winning of metals, ores and minerals.

„ 2. Machinery, etc., used in coal mining.

„ 3. „ „ „ in boring for petroleum.

GROUP IV.—Machinery, appliances, etc., for general purposes or models or drawing thereof.

Class 1. Machinery, etc., used for general purposes such as harbour works, irrigation and fire brigades.
„ 2. Machinery, etc, used for sanitary purposes such as sewerage, water supply and removal of night soil.
„ 3. Machinery, etc, used in the postal, telegraph and telephone services
„ 4. Machinery, etc, used for lighting purposes

GROUP V.—Machinery, appliances, etc., for household purposes, or models or drawings thereof

Class 1. Lighting installations.
„ 2 Heating and cooling installations.
„ 3 Sanitary installations
„ 4. Appliances for household purposes not mentioned in classes 1, 2, and 3

5TH SECTION.

COMMERCE

consisting of 2 groups.

GROUP I—Export

A. Samples of Agricultural and Horticultural produce will be exhibited in section II

Class 1 Sugar (molascuit and molastella).
„ 2 Coffee.
„ 3. Tea
„ 4 Rice
„ 5 Cinchona bark and quinine
„ 6 Tobacco
„ 7 Gutta percha and caoutchouc.
„ 8. Cocoa.
„ 9. Spices (mace, cinnamon, chilees, nutmegs, pepper and pinang nuts)
„ 10. Fibres (kapok, kapok seeds, cotton and other fibres)
„ 11. Dyeing and tanning materials (indigo and indigo seeds, etc)
„ 12. Vegetable oils fats (copra, castor-oil, cocoa nut oil).
„ 13 Catch crops and sagos (ground nuts, castor seeds, maize, tapioca flour, sago).
„ 14. Garden and orchard produce
„ 15. Products of medicinal plants (cocoa, cassia fistula, cassia vera and akar wangio)

B Samples of products to be exhibited in the 3rd Section.

Class 1. Products of Netherlands Indian industry (arak).
„ 2. „ „ „ „ mining
„ 3. Forest produce, etc., rattans, gums, resins, camphor, bamboo hats.
„ 4. Horns, hides, skins and birds nests.

GROUP II.—Import.

A. Manufactures

Class 1. Cottons, umbleached, bleached, dyed, printed, etc.

Class 2. Woollens, half woollens, silks and velvets.
" 3. Embroidery and lace.
" 4. Woven and knitted articles of clothing.
" 5. Yarns of all kinds.

B. Provisions and drinkables.

Class 1. Preserves (vegetables, meats, fish, jams, fruits confectionery).
" 2. Biscuits, cakes, etc.
" 3. Flour.
" 4. Milk and dairy produce.
" 5. Cigars, cigarettes and tobacco.
" 6. Mineral waters (natural and manufactured, lemonades, syrups, etc).
" 7. Beer
" 8. Gin, whisky, brandy and liquors

C. Mercery.

Class 1. Perfumes, soaps and toilet articles
" 2. Porcelain, glass and earthenware
" 3. Leather, leatherwork, trunks, portmanteaux, belts, harness and carriage accessories.
" 4. Sewing machines
" 5 Paper of all descriptions, writing and drawing accessories, books, engraving, printing, etc.
" 6. Watches, clocks and jewellery.
" 7. Boots and shoes
" 8. Hats, parasols, artificial flowers, etc
" 9. Bric-a-brac toys, etc.

D. Building materials

Class 1. Iron, brass, wire nails, etc.
" 2. Cement, tiles, etc
" 3. Glass.
" 4. Paints, etc.

E. Sundries

Class 1. Chemists and druggist fittings.
" 2 Wallpapers and Tapestry
" 3 Billiard tables.
" 4. Photographic requirements
" 5. Household decorations.
" 6. Mathematical, optical and surgical instruments.
" 7. Dyes other than those included in group D, class 4.
" 8. Lamps.
" 9. Matches
" 10. Furniture.
" 11. Musical instruments
" 12. Carpets
" 13. Packing materials (gunny bags, etc.).
" 14. Wax and ceresine.

6TH SECTION.

TRAFFIC.

Consisting of 3 groups.

GROUP I.—Traffic on land.

A. Road traffic.

Class 1. Ways and bridges.

(a) Maps, plans, models and photographs.

(b) Materials for road making and the surface of bridges.

(c) Machinery and appliances for the making and maintenance of roads.

„ 2. Conveyances.

(a) Vehicles drawn by animals, carts and harness (also models).

Passenger vehicles and harness (also models) cycles.

(b) Vehicles propelled by mechanical power.

Automobiles for the onveyance of goods.

„ „ „ passengers.

Motor cycles.

Vehicles not running on rails but driven by overhead electric current.

B. Traffic on rails.

Class 1 Railways and Tramways.

(a) Maps, plans, models and photographs of tracks, bridges, stations and goods stations.

(b) Material.

(c) Rolling stock (also models, photos and drawings).

(d) Loading and unloading appliances (also models).

„ 2 Portable railway material.

(a) Maps, plans of tracks, bridges, loading and unloading places.

(b) Material.

(c) Rolling stock.

„ 3. Monorails for conveyance of goods.

(a) Maps, plans, models and photos of tracks, bridges, loading and unloading places.

(b) Material.

(c) Rolling stock.

C. Traffic on cable ways.

(a) Maps, plans, models and photos cable ways, loading and unloading places.

(b) Material.

(c) Rolling stock.

D. Statistics relating to traffic on land.

GROUP II.—Traffic on water.

A. Harbour, canals, canalization of rivers, weirs and sluices [maps, plans, models and photos of foregoing loading and discharging appliances on shore (also models and photos)].

B. Vessels.

Class 1. Rowing and sailing boats.

(a) Native rowing and sailing boats (also models).

(b) Rowing and sailing boats other than Native (also models).

„ 2. Vessels mechanically propelled.

(a) Motor boats, steam launches (also models).

(b) Models of steamers.

(c) Loading and discharging appliances aboard (also models and photos).

C. Instruments for navigation

D. Statistics relating to traffic by water.

GROUP III.—Aviation.

A. Balloons.

Class 1. Non dirigible balloons (also models and photos).

„ 2 Models of dirigible air ships.

B. Flying machines (also models and photos).

C. Aeronautic instruments

D Statistics relating to aviation.

NUMBER.........................

NAME OF THE EXHIBITOR.................................

ADDRESS ....

COLONIAL EXHIBITION, SEMARANG, SEPTEMBER 1914.

APPLICATION FOR SPACE.

SECTION...

GROUP..... .. ..

CLASS.. ....

Description of the goods to be exhibited.	Floor space		Wall space.		The Exhibitors of machinery must state the required quantities of :						Charges for space and additional regulations for Exhibitors.
	Length.	Breadth.	Length.	Height.	Gas, M³ per hour.	Water, M³ per hour	Steam. Kilos per hour.	Driving Power, H. P.	Electricity, Hectowatts.		
										Exhibitors should attach to the application a plan showing measurements, a drawing of the machine mounted and in working order, including plan of the foundations etc. Should the apparatus require steam or water the proper positions of the inlets and outlets must be indicated. The charges of steam, water-gas and electricity supply will be arranged with Exhibitors later.	

Tariff for Space in the Buildings

The calculation of the rates is based on the following :—

(a) Spaces with one front f 20 per square metre.
(b) " , two fronts " 30 " " "
(c) " " three " " 40 " " "
(d) " " four " 50 " " "

The ground space of the building is divided in separate stands of between 6 and 25 square metres. The rates for these stands are calculated on above bases. Exhibitors who require more space may hire adjoining stands against payment of the proportionate rent.

The following reductions are granted in connection with increased requirements of space :—

For space of 25 square metres to 50 square metres 10 %
" " 50 square metres to 100 square metres 20 %
" " over 100 square metres 30 %
} with a minimum of f 20.— per M².

The rent of space outside the buildings will be arranged later. The minimum rate being f 10.—per M².

The rent of wall space, not belonging to a stand, is f 10.—per M².

The Exhibitors must pay for the spaces as follows :—
Half the amount of the rent when signing the contract and the other half before 1st April 1914 failing which the right to the space is cancelled, the Exhibitor forfeiting the rent already paid.

The choice of the stands for the exhibits as well as the designs of the stalls are subject to approval of the Director General.

It is forbidden to stick bills, advertising materials, etc., or to fasten exhibits or parts thereof to the unlet spaces on pillars, walls, partitions, etc.

During the hours when the Exhibition is open to the public exhibits may not be withdrawn from sight.

Price lists, circulars, advertising materials, etc., may only be distributed at their respective stalls by, or in the name of the Exhibitors.

Customs declaration receiving placing in position repacking and returning { will be attended to by me/us / are left to your care.

The goods are { intended for sale. / not intended for sale. / partially intended for sale.

In binding myself/ourselves as above I/we agree to adhere to all regulations and charges made or to be made by your Association with regard to the Exhibits at the Colonial Exhibition at Semarang

Residence .. .. Date... ....

Signature ....

ORDERED that the information be published in the Supplement to the *Gazette of India* for general information, and that copies of the Resolution be forwarded to all Local Governments and Administrations, and to the Foreign and Revenue and Agriculture Departments for information.

Ordered, also, that a copy be forwarded to all Chambers of Commerce for information.

R. E. ENTHOVEN,
Secretary to the Government of India

GOVERNMENT OF INDIA.

DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Delhi, the 13th March 1913.

The following preliminary statement of plague seizures and deaths reported in India during the week ending the 8th March 1913 is published for general information :—

Presidency or Province.	Division.	Districts, States, Towns of 50 000 or more inhabitants, and Ports	Plague seizures.	Plague deaths.
DELHI	...	Delhi City	..	...
		Delhi-Rural area	7	5
		TOTAL	7	5
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	71	58
		Ahmedabad City	...	...
		Ahmedabad District	...	...
		Broach Port	...	...
		Broach District	...	...
		Kaira "	...	...
		Mahi Kantha Agency	...	...
		Palanpur "	...	...
		Rewa Kantha "	4	2
		Bulsar Port	...	..
		Surat Town and Port	...	..
		Rander Port	...	...
		Surat District	26	16
		Surat Agency	...	...
		Bhiwndi Port	5	2
		Bandra "	17	11
		Mahim "	...	...
		Bassein "	...	...
		Sanjan "	...	...
		Thana "	...	...
		Chirav "	...	...
		Chinchani "	5	5
		Tarapur "	1	1
		Ghiwali "	4	3
		Joo "	1	1
		Thana District	...	...
	Central	Ahmednagar District	5	1
		West Khandesh	...	...
		East Khandesh District	10 (a)	9 (a)
		Nasik District	...	...
		Poona City	13	12
		Poona District	3	3
		Satara "	...	...
		Sholapur Town	...	...
		Sholapur District	...	...

(a) Figures for the two weeks ending 8th March 1913.

The following correction should be made in the return for the week ending 1st March 1913 :—
Bhiwndi Port *read* 1 death *for nil.*

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
BOMBAY PRESIDENCY AND SIND	Southern	Panvel Port	...	...
		Alibag "	4	3
		Kolaba District	13	10
		Vengurla Port	3	...
		Ratnagiri District	...	1
		Belgaum	28	20
		Hubli Town	12 (a)	11 (a)
		Dharwar District	89 (a)	57 (a)
		Kanara "	1	1
		Bijapur "	49	38
		Bijapur Agency	...	...
		Savantvadi State	...	...
	Sind	Karachi Town and Port	2	...
		Karachi District	...	...
		Sukkur "	...	...
		Larkana "	...	...
	Political Charges	Baroda State	4(b)	5(b)
		Cutch "	...	...
		Porbandar Port	...	...
		Kathiawar Agency	2	[illegible]
		Kolhapur and Southern Maratha Country	57	[illegible]
		Satara Agency	...	...
		Savanur State	..	..
		Sholapur Agency	...	...
		Akalkot State	...	...
		Janjira "	8	8
		Murud Port	...	...
		TOTAL	437	311
MADRAS PRESIDENCY	...	Anantapur District	6 (c)	7 (c)
		North Arcot "	66 ( )	60
		Bellary Town	..	...
		Bellary Cantonment	...	...
		Bellary District	10 (c)	12 (c)
		Mangalore Town and Port	13 (c)	11
		South Canara District	...	...
		Tanjore District	...	...
		Chittoor "	2 (c)	3 (c)
		Coimbatore Town	3 (d)	2 (c)
		Coimbatore District	27 c)	16
		Cuddapah "	2	2
		Ganjam "	...	...
		Godavari "	...	...
		Vizagapatam "	1 (c)	...
		The Nilgiris "	...	...
		Malabar "	...	...
		Salem "	6	3
		TOTAL	188	115

(a) Figures for the two weeks ending 8th March 1918.
(b) Between the 1st and the 7th March 1918.
(c) One imported. (d) Two imported.

The following corrections should be made in the return for the week ending 1st March 1918 :—
Bijapur district *read* 71 cases 59 deaths *for nil*.
[illegible]

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
BENGAL	Burdwan	Burdwan District	...	...
		Birbhum	...	...
		Bankura	...	...
		Hooghly District	..	...
		Howrah Town	.	...
		Howrah District	..	...
	Presidency	24-Parganahs	4 (a)	3
		Calcutta	30 (a)	27
	Dacca	Dacca Town	...	...
		Dacca District	..	...
		Mymensingh District	...	..
		Faridpur District	..	...
	Chittagong	Noakhali District	.	..
	Rajshahi	Jalpaiguri District	.	...
		Pabna District	.	...
		TOTAL	34	30
BEHAR AND ORISSA		Patna Town	6	23
		Patna District	330	244
		Gaya Town	51	51
		" District	31	14
		Shahabad District	477	390
	Tirhut	Saran District	430	367
		Muzaffarpur District	105	80
		Darbhanga District	190	159
	Bhagalpur	Monghyr Town	.	...
		Monghyr District	614	462
		Bhagalpur Town	.	...
		Bhagalpur District	33	21
		Champaran "	38	20
		Sonthal Parganas	15	18
		TOTAL	2,410	1,844
UNITED PROVINCES	Meerut	Shaharanpur City	3	..
		Shaharanpur District	24	22
		Muzaffarnagar "	104	103
		Meerut City	74	73
		Meerut District	110	98
		Bulandshahr District	22	22
	Agra	Muttra District	48	57
		Mainpuri "	5	5
		Etah "	18	10

(a) One imported.

In the return for the week ending 1st March 1913 against the Bhagalpur district *read* 51 deaths *for* 61 deaths and against the Patna district *read* 379 deaths *for* 371 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Rohilkhand	Bareilly City	62	48
		Bareilly District	28	25
		Bijnor "	1	1
		Budaun "	...	...
		Moradabad City	...	...
		Moradabad District	18	15
		Shahjahanpur City	17	14
		Shahjahanpur District	16	10
		Pilibhit "	...	...
	Allahabad	Farrukhabad City	12	12
		Farrukhabad District	65	63
		Etawah "	346	160
		Cawnpore City	10	10
		Cawnpore District	296	286
		Fatehpur "	75	67
		Allahabad City	2[illegible]	2
		Allahabad District	179	160
	Jhansi	Jhansi City	...	...
		Jhansi District	30	38
		Jalaun "	58	43
	Benares	Benares "	1	1
		Mirzapur City	59	44
		Mirzapur District	11	9
		Jaunpur "	151	151
		Ghazipur "	603	[illegible]
		Ballia "	504	451
	Gorakhpur	Gorakhpur District	648	472
		Basti "	222	184
		Azamgarh "	752	675
	Kumaun	Naini Tal District	18	17
		Garhwal "	...	...
	Lucknow	Lucknow City	100	100
		Lucknow District	173	173
		Unao "	419	409
		Rae Bareli "	203	190
		Sitapur "	1	1
		Hardoi "	151	149
		Kheri "	24	8
	Fyzabad	Fyzabad City	62	54
		Fyzabad District	215	156
		Gonda "	76	53
		Bahraich "	157	142
		Sultanpur "	90	71
		Partabgarh District	17	15
		Bara Banki "	311	270
		TOTAL	6,658	5,749
PUNJAB.	Ambala	Hissar District	15	15
		Gurgaon "	185	181
		Rohtak "	55	45
		Karnal "	113	113
		Ambala "	...	...

In the return for the week ending 1st March 1913 against the Sultanpur district *read* 70 deaths *for* 90 deaths and against the Jhelum district *read* 19 cases 9 deaths *for nil*.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	31	2[illegible]
		Jullundur "	10	[illegible]
		Ludhiana "	13	[illegible]
	Lahore	Amritsar City	2	[illegible]
		Amritsar District	18	1[illegible]
		Gurdaspur "	[illegible]	[illegible]
		Sialkot "	[illegible]	9
		Gujranwalla "	50	35
	Rawalpindi	Shahpur District	..	...
		Jhelum "	16	7
		Rawalpindi District	...	...
	Multan	Montgomery District	...	...
		Jhang "	...	...
		Muzaffargarh "	.	..
		Patiala City	6	[illegible]
		Patiala State	7[illegible]	[illegible]
		Kapurthala State	14	[illegible]
		Jind State	[illegible]7	[illegible]
		Nabha "	13	13
		Kalsia State	...	...
		TOTAL	6[illegible]5	504
BURMA	Pegu	Rangoon Town	50	[illegible]0
		Insein District	2	2
		Tharrawaddy District	3	3
		Pegu District	14	1[illegible]
		Prome "	22	[illegible]3
	Irrawaddy	Bassein Town	11	9
		Bassein District	2	4
		Henzada	...	..
		Myaungmya District	6	
		Maubin "	22	[illegible]2
		Pyapon "	1[illegible]	11
	Tenasserim	Amherst "	6	6
		Toungoo District	18	8
		Thatôn "	...	...
		Moulmein Town	15	30
	Magwe	Thayetmyo District	...	..
	Mandalay	Mandalay Town	...	...
		Maymyo Town	1	1
		Bhamo District	12	[illegible]0
		Katha "	...	...
	Meiktila	Meiktila District	1	1
		Yamethin "	...	.
		Kyaukse "	...	..
		TOTAL	1[illegible]5	[illegible]9

The following corrections should be made in the return for the week ending 1st March 1913 —

Prome district *read* 18 cases 15 deaths *for* 7 cases 6 deaths.
Bassein " " 7 " 6 " *for nil.*
Pyapon " " 21 " 18 " *for nil.*

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants and Ports.	Plague seizures.	Plague deaths.
United Provinces	Rohilkhand	Bareilly City	62	48
		Bareilly District	28	25
		Bijnor "	1	1
		Budaun "	...	...
		Moradabad City	...	...
		Moradabad District	18	15
		Shahjahanpur City	17	14
		Shahjahanpur District	16	10
		Pilibhit "	...	...
	Allahabad	Furrukhabad City	12	12
		Furrukhabad District	65	63
		Etawah "	346	160
		Cawnpore City	10	10
		Cawnpore District	296	286
		Fatehpur "	75	67
		Allahabad City	2	2
		Allahabad District	179	160
	Jhansi	Jhansi City	...	...
		Jhansi District	30	38
		Jalaun "	58	43
	Benares	Benares "	1	1
		Mirzapur City	59	44
		Mirzapur District	11	9
		Jaunpur "	151	151
		Ghazipur "	603	[illegible]
		Ballia "	504	451
	Gorakhpur	Gorakhpur District	648	472
		Basti "	222	184
		Azamgarh "	753	675
	Kumaun	Naini Tal District	18	17
		Garhwal "		...
	Lucknow	Lucknow City	100	100
		Lucknow District	173	173
		Unao "	419	409
		Rae Bareli "	203	190
		Sitapur "	1	1
		Hardoi "	151	149
		Kheri "	22	8
	Fyzabad	Fyzabad City	62	54
		Fyzabad District	215	156
		Gonda "	76	53
		Bahraich "	157	142
		Sultanpur "	99	71
		Partabgarh District	17	15
		Bara Banki "	311	270
		TOTAL	6,658	5,749
Punjab	Ambala	Hissar District	15	15
		Gurgaon "	135	131
		Rohtak "	55	45
		Karnal "	113	113
		Ambala	...	...

In the return for the week ending 1st March 1913 against the Sultanpur district *read* 70 deaths *for* 90 deaths and against the Jhelum district *read* 19 cases 9 deaths *for nil.*

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Jullundur	Hoshiarpur District	31	[illegible]
		Jullundur "	16	[illegible]
		Ludhiana "	13	[illegible]
	Lahore	Amritsar City	2	[illegible]
		Amritsar District	18	[illegible]
		Gurdaspur "	[illegible]	[illegible]
		Sialkot "	[illegible]	9
		Gujranwalla "	50	35
	Rawalpindi	Shahpur District	..	—
		Jhelum "	16	7
		Rawalpindi District	...	...
	Multan	Montgomery District	...	...
		Jhang "	...	...
		Muzaffargarh "	..	..
		Patiala City	6	2
		Patiala State	78	[illegible]
		Kapurthala State	14	[illegible]
		Jind State	[illegible]	[illegible]
		Nabha "	13	13
		Kalsia State	...	...
		TOTAL	[illegible]	504
BURMA	Pegu	Rangoon Town	50	[illegible]
		Insein District	2	2
		Tharrawaddy District	3	3
		Pegu District	14	[illegible]
		Prome "	23	[illegible]
	Irrawaddy	Bassein Town	11	9
		Bassein District	2	4
		Henzada	..	..
		Myaungmya District	6	
		Maubin "	22	[illegible]
		Pyapon "	[illegible]	11
	Tenasserim	Amherst "	6	6
		Toungoo District	18	8
		Thatôn "	...	...
		Moulmein Town	15	30
	Magwe	Thayetmyo District	...	..
	Mandalay	Mandalay Town	...	...
		Maymyo Town	1	1
		Bhamo District	12	[illegible]
		Katha "	...	...
	Meiktila	Meiktila District	1	1
		Yamethin "	...	
		Kyaukse "	...	..
		TOTAL	195	[illegible]

The following corrections should be made in the return for the week ending 1st March 1912 —

Prome district *read* 18 cases 15 deaths *for* 7 cases 6 deaths.
Bassein " " 7 " 6 " *for nil*.
Pyapon " " 21 " 18 " *for nil*.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES	Nagpur	Nagpur Town	2	...
		Nagpur District	21	9
		Bhandara Town	2	2
		Bhandara District	4	3
		Chanda „	1	1
	Jubbulpore	Jubbulpore District	4	3
	Berar	Yeotmal District	2	4
		TOTAL	36	22
COORG		Coorg	...	...
		TOTAL	..	...
MYSORE STATE	...	Bangalore Civil and Military Station	40	29
		Bangalore City	9	5
		Bangalore District	14	12
		Mysore City		...
		Mysore District	24	20
		Hassan „	..	..
		Kadur „	13	16
		Kolar „		
		Kolar Gold Fields	13	5
		Tumkur District		1
		Shimoga „	13	9
		Chitaldroog „	...	...
		TOTAL	131	97
HYDERABAD STATE	...	Usmanabad District	1	...
		Raichur „	10	8
		Aurangabad „	14	14
		Nizamabad „	..	...
		Gulbargah „	12	11
		Bidar „	...	...
		Parbhani „	...	...
		Atrafibaldah „ Sarf-i-khas	...	...
		Nander „	...	...
		Hyderabad City and suburbs	...	...
		Bir District	...	...
		Adilabad District	...	...
		Medak „	1	1
		Nalgondah „	18	16
		Warangal „	...	...
		Karimnagar District	...	...
		Mahbubnagar „	...	...
		TOTAL	56 (a)	50 (a)

(a) From the 24th February to the 2nd March 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	...	Nowgong	...	...
		Indore City	...	...
		Indore State	...	...
		Indore Residency Bazars	...	...
		Ujjain City	...	...
		Ujjain District	...	...
		Gwalior State	...	...
		Datia "	...	...
		Rutlam "	...	...
		Mhow Cantonment	...	...
		Dewas (Senior Branch) Town	...	...
		Dewas State (Senior Branch)	...	...
		Dewas State (Junior Branch)	...	...
		Neemuch Cantonment	...	...
		Piploda State	...	...
		Jaora "	...	...
		Dhar "	...	...
		Bagh "	...	...
		Sailana "	...	...
		Jhabua "	...	...
		Manpur	...	...
		Malwa State	...	...
		Malwa Prant of Gwalior	...	...
		Kurwai State	...	...
		Rajgarh "	...	...
		Sehore Agency Limits	...	...
		Sehore Cantonment	...	...
		Bhopal City	...	...
		Bhopal State	7	6
		Rewa "	...	...
		Nagode "	...	...
		Maihar "	...	...
		Barwani "	2	3
		Morar Cantonment	...	...
		Sitamau State	...	...
		Sohawal "	...	...
		Narsingarh "	...	...
		Orchha "	...	...
		TOTAL	9 (a)	9 (a)
RAJPUTANA AND AJMER-MERWARA	...	Chitor	...	...
		Udaipur City	...	...
		Jodhpur City	...	...
		Marwar (Jodhpur) State	...	...
		Jaipur City	23	23
		Jaipur State	21	15
		Dholpur City	...	...

(a) For the week ending 1st March 1913.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPUTANA AND AJMER-MERWARA	...	Tonk State	...	...
		Tonk Pargana Nimbahera	..	...
		Partabgarh Town	.	...
		Partabgarh State	..	...
		Kishangarh	...	..
		Beawar	...	...
		Karauli City	...	...
		Abu Road	...	...
		Bharatpur City	...	...
		Bharatpur State	38	34
		Ajmer Town	..	...
		Shahpura Town	..	...
		Sirohi State	...	...
		Dungarpur	...	...
		TOTAL	82 (a)	72 (a)
N.-W. F. PROVINCE	...	Peshawar Cantonment	...	...
		Dera Ismail Khan	.	...
		TOTAL		...
KASHMIR	..	Mirpur District	..	...
		Kathua „		...
		Jammu Province	4	1
		TOTAL	4	1
BALUCHISTAN	...	Sonmiani	...	...
		Hirok	...	...
		Sibi	...	...
		Fort Sandeman	...	...
		Ormara (Las Bela State)	...	...
		TOTAL	...	...
		GRAND TOTAL	10,827	9,008

(a) For the week ending 7th March 1918.

L. C. PORTER,

Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian Railways.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column *Total earnings*, audited figures have been used as far as possible.

RAILWAYS.	Average earnings per mile per week: During 1st half of 1912.	Average earnings per mile per week: During official year 1911-12	Results of working during 1st half of year. Mean mileage worked: 1912	Mean mileage worked: 1913	Total earnings for week ending: March 1912	Total earnings for week ending: 1st March 1913.	Earnings per mile open for week: 1912	Earnings per mile open for week: 1913.	Total earnings from 1st January to: 1st March 1912.	Total earnings from 1st January to: 1st 191[3]	Increase.	Decrease.	Results of working for official year. Total earnings from 1st April to: 1st March 1912.	Total earnings from 1st April to: 1st March 1913	Increase.	Decrease.
	Rs	Rs.	Miles.	Miles	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs
State and Guaranteed Railways.																
Bengal-Nagpur (including 2' 6" gauge lines)	312	267	2,494	2,495	9,90,154	8,76,000	397	351	70,13 911	71,90,000	1,76,089	...	3,15,29,210	3,70,04,000	54,74,790	...
Bezwada Extension	372	320	21	21	9,611	6,900	458	329	64,395	64,000	...	395	3,12,821	3,44,000	31,179	...
Bombay, Baroda and Central India	739	741	946	946	8,63,213	7,30,000	913	772	62,07,333	60,74,000	.	1,33,333	2,93,43,352	2,97,01,000	3,57,648	...
Eastern Bengal (including 3' 3⅜" and 2' 6" gauge lines)	382	415	1,510	1,570	7,15,718	6,67,000	474	425	55,31,858	58,56,000	3,24,142		2.98,44,206	3,20,15,000	21,70,794	...
East Indian	810	761	2,392	2,472	22,20,923	21,26,000	928	860	1,64,85 910	1,78,93,000	14,07,090	.	8,47,97,681	9,45,74,000	97,76,319	...
Great Indian Peninsula (including Indian Midland)	681	586	2,473	2,472	21,34,083	20,10,000	863	813	1,60,16,032	1,64,72,000	4,55,968		6,81,16,517	7,34,31,000	53,14,483	...
Agra-Delhi Chord	372	354	126	126	62,341	48,400	495	384	4,78,387	3,77,000		1,01,387	21,16,818	19,82,000	...	1,34,818
Baran-Kotah	102	85	40	40	4,721	5,000	117	125	33,765	36,800	3,035	...	1,61,366	1,78,000	16,634	...
Bhopal-Itarsi	499	454	57	57	34,671	48,500	611	851	2,40,759	3 49,000	1,08,241	..	12,23,965	16,04,000	3,80,035	...
Madras and Southern Mahratta (including 3' 3⅜" gauge lines)	282	252	2,585	2,585	8,34,432	7,71,000	323	298	57,37,216	60,20,000	2,82,784	..	3,06,35,894	3,25,44,000	19,08,106	...
North-Western (including 2' 6" gauge lines)	479	427	3,806	3,806	21 41,556	13,50,000	563	355	1,49,75,061	1,35,60,000	..	14,15,061	7,51,69,534	8,24,32,000	72,62,466	...
Oudh and Rohilkhand (including Cawnpore-Burhwal 3' 3⅜" link)	325	295	1,579	1,602	5,80,003	4,66,000	367	291	39,35,928	38,06,000		1,29,928	1,92,18,907	2,21,14,000	28,95,093	...
Hardwar-Dehra	292	273	32	32	10,885	9,000	340	281	64,975	71,400	6,425	...	4,02,610	3,97,000	...	5,610
Assam-Bengal	146	141	790	805	1,47,444	1,36,000	187	169	10,54,300	11 28,000	73,700	...	52,18,603	59,17,000	6,98,397	...
Burma	313	267	1,529	1,545	5,53,348	5,96,000	362	386	47,12,147	49,40,000	2,27,853	..	1,90,16,554	1,99,73,000	9,56,446	...
Jodhpur-Hyderabad (British Section)	208	198	124	124	26,906	25,700	217	207	2,35,001	2 37,000	1,999	.	11,80,619	12,58,000	77,381	...
Lucknow-Bareilly	167	153	254	293	46,925	54,200	162	185	3,93,560	4,40,000	46,440	...	18,43,379	21,36,000	2,92,621	...
Mysore (including Kolar Gold Fields, 5' 6")	165	147	411	411	76,002	82,600	185	[illegible]	5,87,344	6,87,000	99,656	...	28,55,849	33,26,000	4,70,151	...
Rajputana-Malwa	363	317	1,828	1,828	8,17,846	6,15,000	447	[illegible]	57,14,814	53,87,000	...	3,27,814	2,67,78,280	2,84,21,000	16,42,720	...
South Indian (including 5' 6" and 2' 6" gauge lines)	379	350	1,396	1,396	5,66,998	5,28,000	355	[illegible]	42,42,453	43,48,000	1,05,547	...	2,32,39,393	2,50,07,000	17,67,607	..
Travancore Branch	141	139	108	108	15 842	15,100	128	[illegible]	1,23,374	1,28,000	4,626	...	7,20,328	7,61,000	40,672	...
Tirhoot	255	226	769	792	2,00,083	2,21,000	260	[illegible]	16,42,933	16,68,000	25,067	...	83,09,037	90,31,000	7,21,963	...
Jorhat (Provincial)	74	75	32	33	2,944	2,800	92	[illegible]	18,341	19,200	859	...	1,05,214	1,09,000	3,786	...
TOTAL	494	394	25,802	25,559	1,30 56,652	1,13.90,200	516	[illegible]	9,54,[illegible]9,797	9,67,01,400	12,41,603	...	46,21,40,137	50,42,59,000	4,21,18,863	...
All other Railways.																
Amritsar-Patti-Kasur	171	168	56	56	7,998	8,000	142	[illegible]	67,992	78,000	10,008	...	4,41,[illegible]94	4,86,000	44,106	...
Bhopal-Ujjain	200	167	114	114	27,006	21,000	236	[illegible]	1,65,098	1,84,000	18,902	...	8,93,201	10,00,000	1,06,799	...
Bina-Goona-Baran	72	54	148	148	15,709	11,700	106	79	88,735	1,08,000	19,265	...	3,67,704	4,95,000	1,27,296	...
Delhi-Umbala-Kalka	314	326	192	192	67,223	53,200	306	[illegible]	4,78,229	4,99,000	20,771	...	29,81,152	29,74,000	...	7,152
Jammu-Kashmir (Native State Section)	81	119	16	16	1,760	1,900	110	[illegible]	7,584	14,700	7,116	...	84,389	80,100	...	4,289
Jullundur Doab (a)	...	...	...	33	...	2,500	.	76	...	15,100	15,100	...	...	15,100	15,100	...
Khanpur-Chachran	25	21	22	22	542	400	25	18	4,582	4,400	..	182	(b) 17,383	25,500	8,117	...
Ludhiana-Dhuri-Jakhal	179	158	79	79	15,418	13,000	195	[illegible]	1,05,798	1,00,000	...	5,798	6,23,627	6,24,000	373	...
Nagda-Ujjain	229	172	34	34	8,461	6,500	247	19[illegible]	55,917	48,800	.	7,117	2,61,969	2,72,000	10,031	...
Nizam's Guaranteed State	352	330	334	334	1,30,501	1,52,000	391	[illegible]	10,70,200	10,70,000	...	200	51,25,586	53,16,000	1,90,414	...
Petlad-Cambay	207	175	34	34	7,6[illegible]1	6,200	244	18[illegible]	55,364	48,900	...	6,464	2,77,876	2,75,000	...	2,876
Rajpura-Bhatinda	414	294	108	108	46 138	38,000	427	35[illegible]	3,57,648	3,10,000	...	47,648	15,77,384	17,94,000	2,16,616	...
Southern Punjab	299	257	425	425	1,56,385	1,10,000	368	25[illegible]	13,20,472	9,82,000	...	3,38,472	52,30,692	49,87,000	...	2,43,692
Southern Punjab—"Ludhiana" Extension	149	147	155	155	25,972	23,000	168	14[illegible]	2.02,739	2,03,000	261	...	10,24,591	10,67,000	42,409	...
Sutlej Valley	46	48	209	208	11,685	10,000	56	4[illegible]	90,391	93,000	2,609	.	4,80,911	4,74,000	...	6,911
Tapti Valley	213	159	155	155	37,040	28,000	238	181	2,67,959	2,26,000	..	41,959	11,34,008	12,44,000	1,09,992	...
Tarkessur	375	328	22	22	9,990	6,700	454	305	71,421	53,400	...	18,021	3,42,879	3,36,000	...	6,879
Ahmedabad-Dholka	92	78	34	34	3,411	2,600	102	76	24,869	21,500	.	3,369	1,24,620	1,17,000	...	7,620
Ahmedabad-Parantij (including Brahmakhed Extension)	88	77	89	89	9,233	7,400	104	83	61,435	54,200	...	7,235	3,30,738	3,05,000	...	25,738
Bengal and North-Western	203	170	1,174	1,177	3,25,200	2,26,000	192	192	19,89,752	18,14,000	...	1,75,752	94,09,846	1,00,57,000	6,47,154	...
Bengal-Dooars	155	157	153	153	27,205	20,600	178	135	2,17,454	2,16,000	...	1,454	11,47,234	13,33,000	1,85,766	...
Bezwada-Masulipatam	132	114	52	52	8,925	6,800	172	131	62,614	54,300	..	8,314	2,78,990	2,95,000	16,010	...
Bhavnagar (including Dhrangadra)	181	169	179	194	34,884	38,300	195	197	2,75,445	2,87,000	11,555	..	14,30,072	14,08,000	...	22,072
Gondal-Porbandar (including Jetalsar-Rajkot)	136	122	194	194	28,828	28,500	149	147	2 31,429	2,35,000	3.571		11,21,620	11,44,000	22,380	...
Jamnagar	93	89	54	54	4,848	7,9[illegible]0	90	146	43,552	47,700	4,148	...	2,28,028	2,20,000	...	8,028
Junagad	131	105	69	113	14,404	12,500	162	111	1,09,722	98,800	...	10 922	4,41,177	4,71,000	29,823	.
Cooch Behar	153	152	33	33	5,865	5,600	177	170	45,946	46,200	254	...	2,37,778	2,48,000	10,222	...
Dibru-Sadiya	286	304	85	86	27,190	26,500	316	30[illegible]	2,21,731	2,28,000	6,269	...	11,17,981	12,11,000	93,019	...
Gaekwar's Mehsana (including Vijapur-Kalol-Kadi)	99	89	179	184	21,215	15,700	119	85	1,56,540	1 26,000	...	30,540	7,40,318	6 78,000	...	62,318
Hyderabad-Godavari Valley	250	185	392	442	1,44,560	1,10,000	369	249	8,84,841	8,90,000	5,159	...	33,46,951	39,64,000	6.17,049	...
Jaipur	95	75	73	73	7,367	6,000	101	82	52,307	46,300	...	6,007	2,57,259	2,81,000	23,741	...
Jodhpur-Bikaner	120	142	910	935	1,10,805	99,600	122	100	9,50,944	9,18,000	...	32 944	48,29,994	50,44,000	2,14,006	...
Kolhapur	244	202	29	29	10,193	6,400	348	221	71,679	61,300		10,379	2,70,051	2,73,000	2,949	...
Mirpur Khas-Jhudo	36	28	100	100	4,129	6,200	41	62	(c)30,004	49,800	19,796	...	99,968	1,80,000	80,032	...
Morvi (including Vankaner-Morvi, 2' 6" gauge)	166	144	93	93	19,282	12,000	207	129	1,38,383	92,600	...	45,783	6,36,172	6,17,000	...	19.172
Mymensingh-Jamalpur-Jagannathganj	130	141	55	55	9,622	9,600	174	174	80,174	77,400	...	2,774	3,67,114	3,57,000	...	10,114
Rohilkund and Kumaon	146	178	268	268	49,585	40,900	185	153	3,17,591	3,18,000	409	...	15,92,848	19,09,000	3,16,152	...
Sangli	161	174	5	5	976	1,000	195	200	7,626	7,500	...	126	40,736	34,500	...	6,236
Shoranur-Cochin	198	183	65	65	13,505	12,700	182	195	1 03,922	1,07,000	3,078	..	5,62,886	5,77,000	14,114	...
Tanjore District Board	179	157	103	103	18,348	17,000	156	165	1,29,691	1,33,000	3,309	...	7,62,739	8,31,000	68,261	...
Udaipur-Chitorgarh	88	78	67	67	6,206	5,200	93	78	40,419	41.800	1,381	..	2,45,459	2,81,000	35,541	...
Barsi	193	151	116	116	24,819	22,000	214	190	1,98,673	1,97,000	...	1 673	7,51,831	9,00,000	1,48,169	...
Champaner Shivrajpur	90	75	20	20	2 049	1,700	106	85	14,949	14,300	...	649	[illegible]68,531	77,500	8,969	...
Gaekwar's Dabhoi	130	138	118	119	21,195	14,100	180	119	1.47,952	1,11,000	..	36,952	6,08,870	5,02,000	...	1,06,870
Kosamba-Zankavao (d)	34	...	...	26	..	800	...	12	...	2,600	2,600	...	...	15,600	15,600	...
Rajpipla	80	66	37	37	4 474	3 200	120	86	32,879	25,200	..	7,679	1,17,107	1,02,000	...	15,107
Darjeeling Himalayan	419	394	51	51	22,516	21,000	441	412	1,47,888	1,41,000	...	6,888	9,50,792	10,24,000	73,208	...
TOTAL	186	170	6,921	7,161	14,50,221	12.79,000	210	179	1,12,00,480	1,05,00,800	...	6,99,680	5,29,82,956	5,59,21,300	29,38,344	...
GRAND TOTAL	381	347	32,223	32,720	1,45,06 873	1,26,70,100	450	387	10,66,60.277	10,72,02,200	5,41,923	...	51,51,23,093	56,01,80,300	4,50,57,207	...

(a) Opened from 1st January 1913. (b) From 2nd July 1911. (c) Including Khadro Section opened fr January 1912. (d) Opened from 1st June 1912.

Simla, the 13th March 1913.

C. F. ANDERSON, Major, R.E.,
for Secretary, Railway Board.

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☞ **Separate paging is given to this Part in order that it may be filed as a separate compilation.**

CONTENTS.

PART I.

Government of India Notifications, Appointments, Promotions, etc.

LEGISLATIVE DEPARTMENT.

NOTIFICATION.

Delhi, the 28th February, 1913.

No. 26.—Whereas by Resolution passed by the Secretary of State for India in Council on the 24th day of July, 1877, the provisions of section 1 of the Government of India Act, 1870 (33 Vict., Cap. 3), were declared applicable to the territories under the administration of the Hon'ble the Chief Commissioner of Coorg.

And whereas the said Chief Commissioner has proposed to the Governor-General in Council a draft of the following Regulation, together with the reasons for proposing the same;

And whereas the Governor-General in Council has taken the draft and reasons into consideration, and has approved of the draft and the same has received the assent of the Governor-General on the 25th day of February, 1913;

In pursuance of the direction contained in the said section, the said Regulation is now published in the *Gazette of India* and will be published in the Coorg District Gazette.

REGULATION NO. I OF 1913.

A Regulation further to amend the Coorg District Fund Regulation, 1900.

VI of 1900. WHEREAS it is expedient further to amend the Coorg District Fund Regulation, 1900; It is hereby enacted as follows:—

Short title. **1.** This Regulation may be called the Coorg District Fund (Amendment) Regulation, 1913.

Amendment of section 9, Regulation VI of 1900. **2.** To section 9 of the Coorg District Fund Regulation, 1900, the following clauses shall be added, namely:—

"(*d*) the control of markets, slaughter-houses, cart-stands, burial and burning grounds and offensive trades and all matters connected with conservancy, and

(*e*) the use of all public roads (whether maintained by the Coorg District Board or not) and the traffic thereon, and all matters connected with cleanliness, safety and order in respect of the same."

and the word "and" between clauses (*b*) and (*c*) of the said section shall be omitted.

Addition of new sections 10 and 11 after section 9, Regulation VI of 1900. **3.** After section 9 of the said Regulation, the following sections shall be added, namely:—

Penalty for infringement of rules. "**10.** In making any rule under clauses (*d*) and (*e*) of section 9, the Chief Commissioner may direct that a breach of it shall be punishable with fine which may extend to fifty rupees, and, in the case of a continuing breach, with a further fine which may extend to ten rupees for every day during which the breach continues after notice from the Coorg District Board.

Rules to have the force of law. **11.** All rules duly made under the Regulation shall have the force of law."

W. H. VINCENT,

Secretary to the Government of India.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Delhi, the 27th February 1913.

No. 1420-C.—Captain J. W. J. Alves, 93rd Burma Infantry, is appointed to be Assistant Commissioner of the 4th grade in Burma.

MEDICAL.

The 26th February 1913.

No. 1367-C.—The Hon'ble Surgeon-General Sir C. P. Lukis, K.C.S.I., M.D., F.R.C.S., I.M.S., Director-General, Indian Medical Service, is granted privilege leave for three months under articles 246 and 260, Civil Service Regulations, combined with leave on private affairs for four months under paragraph 226, Army Regulations, India, Volume II, with effect from the 10th April 1913.

PUBLIC.

The 26th February 1913.

No. 1360-C.—His Excellency the Viceroy and Governor-General is pleased to permit the title of "Honourable" to be borne by the Members of the Councils of the Lieutenant-Governor of Bihar and Orissa and of the Chief Commissioner of Assam for the purpose of making laws and regulations.

H. WHEELER,
Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

SANITARY.

Delhi, the 25th February 1913.

No. 258-C.D.—The services of Captain H. C. Brown, M.B., I.M.S., Officiating Assistant Director, Central Research Institute, Kasauli, are placed temporarily at the disposal of the Government of the United Provinces.

ECCLESIASTICAL.

The 28th February 1913.

No. 58-C. D.—The Most Reverend the Lord Bishop of Calcutta has appointed the Reverend John Godber to be His Lordship's domestic chaplain with effect from the 18th February 1913.

No. 63-C. D.—The Governor-General in Council is pleased to notify for general information that the Right Reverend George Alfred Lefroy, D.D., Lord Bishop of Calcutta and Metropolitan in India and the Island of Ceylon was installed in St. Paul's Cathedral, Calcutta, on the 19th February 1913.

No. 65-C. D.—The Governor-General in Council is pleased to direct that the words "Suitable number plates may be provided for the graves" shall be added to the note to rule 10, Part I, of the Ecclesiastical Rules published with the Home Department Notification No. 465, dated the 6th November 1909.

L. C. PORTER,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Delhi, the 28th February 1913.

No. 232-C.—Mr. B. Coventry, C.I.E., Agricultural Adviser to the Government of India and Director, Agricultural Research Institute, Pusa, is granted privilege leave for three

months under Articles 246 and 260 of the Civil Service Regulations and in continuation furlough for seven months under Articles 233 and 308 (b) of those Regulations, with effect from the 3rd March 1913 or the subsequent date on which he may avail himself of it.

No. 233-C.—Mr. J. Mackenna, M.A., I.C.S., Director of Agriculture, Burma, is appointed to officiate as Agricultural Adviser to the Government of India and Director, Agricultural Research Institute, Pusa, during Mr. Coventry's absence on leave or until further orders.

E. D. MACLAGAN,
Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 26th February 1913.

No 5.—With reference to Public Works Department Notification No. 35, dated the 3rd July 1912, the services of Mr. A. K. Cargill, Assistant Engineer, are replaced at the disposal of the Government of the Punjab with effect from the afternoon of the 15th February 1913.

No. 6.—The Governor General in Council is pleased to order the following promotions to and in, and reversions from, the Chief Engineer classes, with effect from the dates specified :—

Name.	From	To	With effect from
Sweet, W. McM.	Chief Engineer, 2nd class, *tempy. rank.*	Chief Engineer, 2nd class, permanent.	1st April 1912.
Hutton, C. H.	Ditto	Ditto	Ditto.
Gardiner, E. R.	Ditto	Ditto	Ditto.
Maclagan, Col. R S., C.S.I., C.B., R.E.	Ditto	Ditto	Ditto.
Goument, C. E. V., C S.I.	Chief Engineer, 2nd class	Chief Engineer, 1st class	30th July 1912.
Gwyther, F. E.	Officiating Chief Engineer	Chief Engineer, 2nd class, *tempy. rank.*	31st July 1912.
Sweet, W. McM.	Chief Engineer, 2nd class	Chief Engineer, 1st class	8th August 1912.
Arnott, M. H.	Officiating Chief Engineer	Chief Engineer, 2nd class, *tempy. rank.*	Ditto.
Tickell, R. H.	Ditto	Superintending Engineer	11th August 1912.
Arnott, M. H.	Chief Engineer, 2nd class, *tempy. rank.*	Ditto	21st October 1912.
White, C. A.	Officiating Chief Engineer	Chief Engineer, 2nd class, *tempy. rank.*	Ditto.
Ditto	Chief Engineer, 2nd class, *tempy. rank.*	Chief Engineer, 1st class, *tempy. rank.*	22nd October 1912.
Wood, W. G.	Officiating Chief Engineer	Chief Engineer, 2nd class, *tempy. rank.*	Ditto.
Clark, C. C. S.	Superintending Engineer, 1st class.	Ditto	12th November 1912.

W. B. GORDON,
Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Simla, the 26th February 1913.

No. 436-Est. B.—The services of Lieutenant C. H. K. Jopp, 14th Murray's Jat Lancers, are placed at the disposal of the Hon'ble the Chief Commissioner and Agent to the Governor General, North-West Frontier Province, for employment with the Frontier Militia, with effect from the date of assuming charge.

No. 440-Est. A.—Captain N. E. Reilly of the Political Department is posted as Supernumerary Assistant Commissioner, Peshawar, with effect from the 26th January 1913.

Delhi, the 26th February 1913.

No. 531-D.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that in paragraph (3) of each of the notifications of the Government of India in the Foreign Department, No. 933-E., dated the 8th May 1891, and No. 1231-F., dated the 11th May 1893, as subsequently amended, which provide for the exercise of criminal jurisdiction in certain cases in the territories of His Highness the Maharaja of Jammu and Kashmir, the words from "except that" to the end of the paragraph shall be omitted.

The 27th February 1913.

No. 551-D.—Entry (6) in the list of Railways appended to the notification of the Government of India in the Foreign Department, No. 2817-I. B., dated the 10th July 1908 is hereby cancelled.

Simla, the 27th February 1913.

No. 471-Est. B.—Major A. G. Pritchard, 2nd Lancers (Gardner's Horse) is appointed Inspecting Officer, Patiala, Kashmir and Rampur States, Imperial Service Cavalry, with effect from the 1st January 1913.

No. 474-Est. B.—Major W. B. Douglas, 3rd Brahmans, Inspecting Officer, Punjab States, Imperial Service Infantry, was appointed to hold charge of the current duties of the Inspector-General, Imperial Service Troops, in addition to his own duties, from the 29th January to the 20th February 1913.

No. 475-Est. B.—Major J. L. Rose, 2nd—1st King George's Own Gurkha Rifles, Inspecting Officer, Kashmir Imperial Service Infantry, is appointed to officiate as Inspector-General, Imperial Service Troops, with effect from the 21st February 1913, and during the absence on leave of Brigadier-General Sir R. E. Grimston, K.C.V.O., C.I.E., or until further orders.

A. H. McMAHON,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.

STAMPS.

NON-JUDICIAL.

Delhi, the 28th February 1913.

No. 246-F.—In exercise of the powers conferred by Section 9, clause (*a*), of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to direct that the following amendments shall be made in the schedule attached to the Notification of the Government of India in the Finance Department, No. 3616-Exc., dated the 16th July 1909 :—

I. In entry 3 of the said schedule for the words "Agar, Guna, Sehore, Sirdarpur and Sutna," and "Baroda, Deesa and Bhuj," respectively, the words "and Sehore" and "Baroda and Deesa" shall be substituted.

II. After entry 8 of the said schedule the following entries shall be added, namely :—

9. Railway lands in the Mysore State over which the Governor-General in Council exercises jurisdiction.

10. Railway lands in the Baroda State and in States in the Political control of the Government of Bombay, over which jurisdiction has been ceded to the British Government and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lands in Jammu and Kashmir and in States in the Punjab over which the Governor General in Council exercises jurisdiction.

LEAVE AND APPOINTMENTS.

The 28th February 1913.

No. 248-F. E.—Mr. J. H. W. Kruger has been posted as Deputy Accountant-General, Post Office and Telegraphs (Postal Branch), Calcutta, with effect from the 15th February 1913.

No. 249-F. E.—Mr. W. J. Jones has been appointed on probation to the General List of the Indian Finance Department with effect from the 9th February 1913, and has been attached to the office of the Accountant General, United Provinces, with effect from the same date.

Mr. G. W. Murphy has been appointed on probation to the General List of the Indian Finance Department with effect from the 10th February 1913, and has been attached to the office of the Comptroller, Central Provinces, with effect from the same date.

No. 250-F. E.—Mr. F. J. Wood has been posted as Examiner of Press Accounts with effect from the 15th February 1913.

Mr. A. Rajagopala Aiyar has been posted as Assistant Comptroller General with effect from the 15th February 1913.

No. 251-F. E.—Mr. C. B. Sen, Chief Superintendent, office of the Comptroller, India Treasuries, has been granted privilege leave for two months and 15 days with effect from the 15th February 1913.

Rao Bahadur Gobind Chintamon Chatre, Chief Superintendent, class II is appointed to officiate as Chief Superintendent, class I with effect from the 14th February 1913, during the absence on privilege leave of Mr. C. B. Sen.

R. W. GILLAN,
Secretary to the Government of India.

FINANCE DEPARTMENT (MILITARY FINANCE).

NOTIFICATION.

LEAVE AND APPOINTMENTS.

Delhi, the 27th February 1913.

No. 144-Accts.-Camp.—The following reversions of Deputy Examiners of the Military Accounts Department, are made, with effect from the date specified :—

From the 31st January 1913, the date of appointment of a civilian officer to complete the complement of officers in the Military Accounts Department.

Mr. E. J. Earle, Deputy Examiner, 2nd grade, temporary, to revert to officiating Deputy Examiner, 2nd grade.

Khan Sahib B. C. Lichmore, officiating Deputy Examiner, 2nd grade, to revert to Superintendent.

W. H. MICHAEL,
Offg. Joint Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

EXCISE.

Delhi, the 1st March 1913.

No. 137-25-Camp.—In exercise of the powers conferred by section 6 of the Opium Act, 1878 (I of 1878), and in supersession of the Notification of the Government of India in

the Finance Department, No. 1425-F. E., dated the 6th March 1911, the Governor General in Council is pleased to direct that duty at the rate of Rs. 10 per seer shall be levied, with effect from the 1st April 1913, upon all opium imported into the North-West Frontier Province:

Provided that the said duty shall not be leviable in respect of—

(*a*) poppy heads; or

(*b*) opium on which duty has already been paid in the Punjab.

No. 139-25-Camp.—In exercise of the powers conferred by section 6 of the Opium Act, 1878 (I of 1878), and in supersession of the Notification of the Government of India in the Finance Department, No. 1427-F. E., dated the 6th March 1911, the Governor-General in Council is pleased to direct that duty at the rate of Rs. 10 per seer shall be levied, with effect from the 1st April 1913, upon all opium imported into the Punjab:

Provided that the said duty shall not be leviable in respect of—

(*a*) poppy heads; or

(*b*) opium produced in the Hill States of the Punjab; or

(*c*) opium on which duty has already been paid in the North-West Frontier Province.

CUSTOMS ESTABLISHMENT.

The 1st March 1913.

No. 148-2-Camp.—Mr. G. N. Bower, an officiating Assistant Collector in Class IV of the Imperial Customs Service, is reverted to his substantive appointment in Class V with effect from the 1st December 1912.

No. 152-2-Camp.—Mr. G. N. Bower, an Assistant Collector in Class V of the Imperial Customs Service, is appointed to officiate in Class IV with effect from the 12th February 1913.

SALT.

The 1st March 1913.

No. 1406-13.—Mr. J. Rollo, Superintendent, Northern India Salt Revenue Department, is granted privilege leave for two months with effect from the 11th February 1913.

No. 1407-27.—Mr F J. Dickinson, Assistant Commissioner, Northern India Salt Revenue, is granted privilege leave for two months with effect from the 4th February 1913

GENERAL (CASH).

The 1st March 1913.

No. 1417.—The following promotions are made with effect from the afternoon of the 22nd February 1913, *vice* Mr. H. R Charles, Secretariat Superintendent, 2nd grade, placed on special duty under the Director-General of Posts and Telegraph :—

Mr. B. B. Banerji, B.A., Secretariat Superintendent, 3rd grade, to be substantive *pro tempore* Secretariat Superintendent, 2nd grade.

Mr. C. H. Baldrey, Secretariat Assistant, 2nd grade, to be substantive *pro tempore* Secretariat Superintendent, 3rd grade.

GEOLOGY AND MINERALS.

The 1st March 1913.

No. 1458-33.—Mr. R. R. Simpson, Inspector of Mines, No. 1 Circle, is granted such privilege leave as may be due to him on the 15th March 1913, or the subsequent date on which he may avail himself of it, in combination with furlough for such duration as may bring the combined period of absence up to eight months.

R. E. ENTHOVEN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Delhi, the 28th February 1913.

APPOINTMENTS.

INDIAN ARMY.

No. 172.—The following admission to the Indian Army is made, subject to confirmation by the Most Hon'ble the Secretary of State for India :—

To be Lieutenant.

Hunter Forbes, officiating Double Company Officer, 51st Sikhs (Frontier Force), from The King's Own Scottish Borderers. Dated 30th January 1913, but to rank from the 6th January 1909.

No. 173.—The following admissions to the Indian Army from the Unattached List are made, subject to confirmation by the Most Hon'ble the Secretary of State for India : —

To be Second Lieutenants.

John Allan Ferguson, Double Company Officer, 8th Rajputs. Dated 8th October 1912.

Douglas Raymond Montford, Double Company Officer, 98th Infantry. Dated 7th October 1912.

Maurice Macaw Stevenson, officiating Squadron Officer, 1st Duke of York's Own Lancers (Skinner's Horse). Dated 8th October 1912.

Elliot Blair Grasett, officiating Double Company Officer, 28th Punjabis. Dated 9th October 1912.

Eric James Dalby McElwaine, officiating Double Company Officer, 76th Punjabis. Dated 7th January 1913.

Richard Apjohn FitzGibbon, Double Company Officer, 128th Pioneers. Dated 6th January 1913.

Harold Edward Silver, Double Company Officer, 18th Infantry. Dated 6th November 1912.

Geoffrey Watson, Double Company Officer, 96th Berar Infantry. Dated 3rd December 1912.

Richard John Frederick Philip Meade, Double Company Officer, 14th King George's Own Ferozepore Sikhs. Dated 4th December 1912.

John Gilbert Byrne, Double Company Officer, 37th Dogras. Dated 3rd December 1912.

Cuthbert Neil Harding, Double Company Officer, 88th Carnatic Infantry. Dated 5th November 1912.

Benbow William Richard Reynolds, Double Company Officer, 103rd Mahratta Light Infantry. Dated 3rd December 1912.

Brian Walton Onslow, officiating Squadron Officer, 11th King Edward's Own Lancers (Probyn's Horse). Dated 3rd December 1912.

George Pierce Armstrong, officiating Double Company Officer, 34th Sikh Pioneers. Dated 4th November 1912.

Keith Francis Channer, officiating Squadron Officer, 36th Jacob's Horse. Dated 3rd December 1912.

George Chamberlain Hockin, Double Company Officer, 7th Gurkha Rifles. Dated 3rd December 1912.

Harold Hamilton Marshall, Double Company Officer, 48th Pioneers. Dated 28th October 1912.

Edward Wollaston Geidt, Double Company Officer, 107th Pioneers. Dated 6th November 1912.

Alan Patrick Rodgerson, Double Company Officer, 113th Infantry. Dated 3rd December 1912.

Donald Gordon Rule, Double Company Officer, 27th Punjabis. Dated 3rd December 1912.

Gerard Oliver Simson, officiating Squadron Officer, 34th Prince Albert Victor's Own Poona Horse. Dated 4th November 1912.

Francis Richard Cubbon, Double Company Officer, 72nd Punjabis. Dated 1st December 1912.

Henry Augustus Wellesley, officiating Double Company Officer, 5th Gurkha Rifles (Frontier Force). Dated 4th November 1912.

Neville Godfray Hind, Double Company Officer, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 3rd December 1912.

Eric James Shearer, Double Company Officer, 113th Infantry. Dated 3rd December 1912.

Arthur Verney Hammond, officiating Double Company Officer, Queen Victoria's Own Corps of Guides (Lumsden's). Dated 3rd December 1912.

Francis Benton Newport Tinley, Squadron Officer, 20th Deccan Horse. Dated 3rd December 1912.

Evelyn Seigfried MacLeod Prinsep, Double Company Officer, 5th Light Infantry. Dated 5th October 1912.

Roy Thornhill Sweet, Double Company Officer, 63rd Palamcottah Light Infantry. Dated 2nd December 1912.

Richard Edward John Thomson, officiating Double Company Officer, 15th Ludhiana Sikhs. Dated 4th November 1912.

Roderic Arthur Graham, Double Company Officer, 31st Punjabis. Dated 4th November 1912.

Ian Campbell, Squadron Officer, 11th King Edward's Own Lancers (Probyn's Horse). Dated 6th November 1912.

Herbert Gordon Rivett-Carnac, Double Company Officer, 79th Carnatic Infantry. Dated 4th November 1912.

Eric Edward Watson, Double Company Officer, 62nd Punjabis. Dated 4th December 1912.

Alured Phayre Cuningham, officiating Double Company Officer, 26th Punjabis. Dated 4th November 1912.

Brian Reginald Mullaly, Double Company Officer, 10th Gurkha Rifles. Dated 3rd December 1912.

Charles Francis Linnæus Stevens, Squadron Officer, 10th Duke of Cambridge's Own Lancers (Hodson's Horse). Dated 2nd December 1912.

Cyril George Royston, officiating Squadron Officer, 18th King George's Own Lancers. Dated 3rd December 1912.

Reginald Heber Marion Durand, officiating Squadron Officer, 38th King George's Own Central India Horse. Dated 2nd December 1912.

Charles Frere Marriott, Double Company Officer, 10th Jats. Dated 4th December 1912.

William Gerald Cowley, Double Company Officer, 88th Carnatic Infantry Dated 4th November 1912.

FURLOUGH AND LEAVE.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 174.—With reference to Army Department Notification No. 1067, dated the 15th November 1912, Major G. C. Burn, Indian Army, has been granted by the Most Hon'ble the Secretary of State for India a further extension of leave on private affairs for three months.

LONDON GAZETTE.

No. 175.—The following extracts are published for general information :—

"London Gazette," dated the 4th February 1913, pages 842, 846, 847, 849, 850 and 851.

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War Office,
4th February 1913.

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MEMORANDA.

Brevet Colonel Sir William H. Manning, K.C.M.G., C.B., retired pay, Indian Army, is granted the honorary rank of Brigadier-General. Dated 5th February 1913.

The undermentioned Lieutenant-Colonels, Indian Army, to be Colonels :—

Louis J. Andrews. Dated 26th June 1912.

Robert A. Carruthers, C.B. Dated 29th June 1912.

Ambrose W. Newbold. Dated 11th August 1912.
Harold R. Mead. Dated 19th August 1912.
Robert M. Betham. Dated 1st September 1912.
William H. Savage. Dated 1st September 1912.
Francis W. H. Cox. Dated 21st September 1912.
John R. Mathewes. Dated 21st September 1912.

The undermentioned Native Officers, Indian Army, are granted the honorary rank of Captain on retirement :—

Subadar Major Gopala, Sardar Bahadur, late 41st Dogras. Dated 1st November 1912.

Risaldar Major Sardar Janmeja Singh, Sardar Bahadur, late 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse). Dated 17th November 1912.

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India Office,
February 4, 1913.

The KING has approved of the promotion of the following officers of the Indian Army, Indian Medical Service and Indian Army Departments :—

INDIAN ARMY.

Majors to be Lieutenant-Colonels.

Dated 8th December 1912.

Alfred Charles Hickley, 3rd Queen Alexandra's Own Gurkha Rifles.
Richard William Arthur Denne, 79th Carnatic Infantry.
Thomas Moore Kirkwood, 94th Russell's Infantry.

Captains to be Majors.

Dated 17th November 1912.

George Montagu Lennox, 117th Mahrattas.

Dated 28th November 1912.

Patrick Barclay Saugster, 2nd Lancers (Gardner's Horse).
Alexander Shairp, Supply and Transport Corps.
Dashwood William Harrington Humphreys, D.S.O, 8th Gurkha Rifles.
John Gwynne Griffith, 32nd Lancers.
Mark Synge, Supply and Transport Corps.
Walter Hesketh, 12th Cavalry.

Dated 12th December 1912.

Alexander George Stuart, 40th Pathans.
Henry William Ros Potter, 129th Duke of Connaught's Own Baluchis.
Edmund Henry Salt James, Supernumerary List.
Ralph Ellis Carr-Hall, Military Accounts Department.
Herbert Percy Strong, 108th Infantry.
Reginald Seymour Thomas, Supply and Transport Corps.
Cecil Frederick Grant Lang, Supply and Transport Corps.

Lieutenants to be Captains.

Dated 9th October 1912.

Percival Henry Havelock Bailey, 34th Sikh Pioneers.

Dated 5th November 1912.

Charles Howard Featherstonehaugh Nixon, 91st Punjabis (Light Infantry).

Dated 18th November 1912.

Thomas Brutton Minniken, 76th Punjabis.
Francis Lothian Nicholson, 37th Dogras.

Mark Hamilton Vincent, 33rd Punjabis.
Colvin Frederic Montagu Birch, 1st King George's Own Gurkha Rifles (The Malaun Regiment).
Henry Thomas Langford Hinde, 99th Deccan Infantry.

Dated 28th November 1912.

Cecil Stephen Bignold Martin, 90th Punjabis.
Charles Alfred Montanaro Paske, 23rd Cavalry (Frontier Force).
Basil Stewart Lockhart, 120th Rajputana Infantry.
Augustine Henry Brooke, 18th King George's Own Lancers.

Dated 12th December 1912.

Alfred Lethbridge, 54th Sikhs (Frontier Force).

Second Lieutenants to be Lieutenants.

Dated 2nd December 1912.

John Allan Ferguson, 8th Rajputs.
Douglas Raymond Montford, 98th Infantry.
Maurice Macaw Stevenson, 1st Duke of York's Own Lancers (Skinner's Horse).
Elliot Blair Grasett, 28th Punjabis.

Dated 3rd December 1912.

Leonard William Henry Mathias, 128th Pioneers.
Lancelot Cecil Torbock Graham, 9th Hodson's Horse.
Johnston Evelyn Shearer, 26th Punjabis.
John Alexander Dermot Morrogh Bernard, 22nd Sam Browne's Cavalry (Frontier Force).
Francis Travers Drake-Brockman, 7th Hariana Lancers.
James Mance Whittall, 6th Gurkha Rifles.
Charles Reginald Cambridge Lane, 19th Lancers (Fane's Horse).
Brian Henry O'Donnell, 26th King George's Own Light Cavalry.
Nigel Gresley Reginald Woodyatt, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).
Noel Louis St Pierre Bunbury, 106th Hazara Pioneers.
Theodore Thompson Laville, [illegible]th Rajputs.
Arthur John Lunn, 82nd Punjabis
Malcolm Louis Woolcombe, Queen Victoria's Own Corps of Guides (Lumsden's).
Harold Arthur Andrews, 37th Dogras
Charles Oliver Robins Mosse, 120th Rajputana Infantry
Percy Kenneth Rivett-Carnac, 17th Infantry (The Loyal Regiment).
Christopher Michael Maltby, 95th Russell's Infantry.
Roy Lancelot Lemon, 30th Punjabis
Reginald Hugh Penrose-Wolsted, 4th Prince Albert Victor's Rajputs.
William Richard Annesley Scott, 16th Rajputs (The Lucknow Regiment)
Humphrey Vickers Gel , 69th Punjabis.
Edward Henry Omma ey Elkington, 36th Sikhs.
Ralph Harry Burlton, 3 h Prince Albert Victor's Own Poona Horse.
William Trevor Bird, 30 Lancers (Gordon's Horse).
Charles James Cockburn, th Jat Light Infantry.
Richard Travers Lawrence, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).
James Fraser Abbott, 8th Gurkha Rifles.
Percy Grey, 18th King George's Own Lancers.
Hubert Charles Loder Minchin, 125th Napier's Rifles.
John Clive Doveton Mullaly, 3rd Brahmans.
Percival Benbow Hebbert, 44th Merwara Infantry.
Charles Mathew Fulton, 33rd Queen Victoria's Own Light Cavalry.

Lachlan Loudoun MacLean, 8th Gurkha Rifles.

John Paul Surtees Minter, 130th King George's Own Baluchis (Jacob's Rifles).

INDIAN MEDICAL SERVICE.

NOTE.—The promotion of Captain Madan Lal Puri to that rank is antedated from the 8th March 1911, as notified in the London Gazette of the 22nd August 1911, to the 1st February 1911.

INDIAN ARMY DEPARTMENTS.

Assistant Commissary with the honorary rank of Lieutenant to be Deputy Commissary with the honorary rank of Captain.

Joseph Darby. Dated 7th December 1912.

To be Assistant Commissary with the honorary rank of Lieutenant.

Conductor Robert Coulter. Dated 11th September 1912.

The KING has approved of the retirement of the undermentioned officers of the Indian Army, Indian Medical Service and Indian Subordinate Medical Department:—

INDIAN ARMY.

Brevet Colonel Lesley Charles Hamilton Stainforth. Dated 22nd January 1913.

Brevet Colonel Harry Seymour Hazelgrove. Dated 22nd January 1913.

Lieutenant-Colonel George Rippon. Dated 1st December 1912.

Lieutenant-Colonel Montgomery Browne Roberts. Dated 20th January 1913.

Major George Arthur Campbell Taylor. Dated 1st December 1912.

Major William Christopher Warde Harrison Dated 6th December 1912.

Major John Edward Hughes. Dated 12th December 1912.

INDIAN MEDICAL SERVICE.

Lieutenant-Colonel James John Pratt. Dated 27th December 1912.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Senior Assistant Surgeon and Honorary Captain James Fraser. Dated 23rd September 1912.

Senior Assistant Surgeon and Honorary Captain Joseph Brandon. Dated 7th December 1912.

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"London Gazette," dated the 7th February 1913, page 967.

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India Office,
February 7, 1913.

The following appointments have been made in India:—

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QUEEN ALEXANDRA'S MILITARY NURSING SERVICE FOR INDIA.

The undermentioned lady has been appointed a Nursing Sister:—

Miss Alice Maud Hart. Dated 16th January 1913.

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PROMOTIONS.

INDIAN ARMY.

No. 176.—The following promotions are made, subject to His Majesty's approval:—

Lieutenants to be Captains.

9th January 1913.

Frederick Vere Pogson, 9th Bhopal Infantry.

Edmund Denman Dallas Smith, 27th Punjabis.

Charles Pierson Browne, Queen Victoria's Own Corps of Guides (Lumsden's).

27th January 1913.

Severn Williams, 130th King George's Own Baluchis (Jacob's Rifles).
James Gerald Willoughby, 33rd Queen Victoria's Own Light Cavalry.

INDIAN MEDICAL SERVICE.

No. 177.—The following promotion is made, subject to His Majesty's approval:—

Captain to be Major.

27th December 1912.

George Fowler.

No. 178.—With reference to the Notifications quoted in the margin the promotion to the present rank of Major William Lapsley, M. B., published in Army Department Notification No. 655, dated the 5th July 1912, is antedated from the 28th June 1912 to the 28th December 1911.

Army Department Notification No. 282, dated the 7th April 1911.
Army Department Notification No. 822, dated the 29th September 1911.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bengal Establishment.

No. 179.—The undermentioned 2nd Class Sub-Assistant Surgeons, having completed five years' service in that class and passed the required departmental examination, to be 1st Class Sub-Assistant Surgeons, with effect from the dates specified:—

No. 1072, Saiyid Ahmad (E),—1st October 1912.
No. 1074, Jaswant Singh (E),—19th January 1913.

No. 180.—The undermentioned 3rd Class Sub-Assistant Surgeons, having completed five years' service in that class and passed the required departmental examination, to be 2nd Class Sub-Assistant Surgeons, with effect from the 21st October 1912:—

No. 1213, Bhagwan-das (E).
No. 1227, Daya Ram (E).
No. 1238, Kehar Singh (E).

(E) Passed in English.

SUPPLY AND TRANSPORT CORPS.

(Late) Bengal-Punjab List.

No. 181.—Deputy Commissary and Honorary Captain William Henry Dare to be Commissary,

Assistant Commissary and Honorary Lieutenant John Foy to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval,

Conductor Thomas Duthie to be Assistant Commissary and to have the honorary rank of Lieutenant, subject to His Majesty's approval,

Sub-Conductor Edward Hamilton Adams to be Conductor and

Staff-Sergeant Edgar Seman Galway, Amalgamated List, to be Sub-Conductor on the Amalgamated List,

vice Commissary and Honorary Captain William Reeves, retired; with effect from the 27th February 1913.

REWARDS.

No. 182.—With the approval of the Most Hon'ble the Secretary of State for India, the Governor-General in Council is pleased to sanction the special promotion, under the provisions of paragraph 470, Army Regulations, India, Volume II, of the undermentioned warrant officer, in recognition of the good services rendered by him with the Mishmi Mission Escort, 1911-12.

The promotion will be supernumerary and have effect from the 3rd October 1912.

To be Assistant Commissary with the honorary rank of Lieutenant, subject to His Majesty's approval.

Conductor William John Lyttle, Supply and Transport Corps, (late) Bengal-Punjab List.

No. 183.—The Governor-General in Council is pleased to sanction the special promotion, under the provisions of paragraph 470, Army Regulations, India, Volume II, of the undermentioned departmental officer with honorary rank, in recognition of the good services rendered by him while serving with the Abor Expeditionary Force, 1911-12.

The promotion will be supernumerary and have effect from the 27th February 1913.

To be Commissary.

Deputy Commissary and Honorary Captain John Foy, Supply and Transport Corps, (late) Bengal-Punjab List.

PENSIONS

WARRANT OFFICERS.

No. 184.—The undermentioned warrant officer has been transferred to the pension establishment, with effect from the date specified :—

Sub-Conductor Thomas Hill, Sub-Engineer, 3rd Grade, North-Western Railway,—5th July 1912.

RESIGNATIONS

INDIAN SUBORDINATE MEDICAL DEPARTMENT

SUB-ASSISTANT SURGEON BRANCH.

Madras Establishment.

No. 185.—No. 1428, 3rd Class Sub-Assistant Surgeon N. Ramunni, is permitted to resign the service; with effect from the 15th March 1913.

RETIREMENTS.

INDIAN ARMY.

No. 186.—The undermentioned officers have been permitted by the Most Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the dates specified :—

Brevet Colonel George Eusèbe Even, C.B., Unemployed Supernumerary List,—19th February 1913.

Colonel Henry Torrens Kenny,—31st December 1912.

Lieutenant-Colonel William Karl Scharlieb, 5th Cavalry,—6th February 1913.

No. 187.—Lieutenant-Colonel Robert Worgan Falcon, 53rd Sikhs (Frontier Force), is permitted to retire from the service, subject to His Majesty's approval; with effect from the 10th March 1913.

No. 188.—Captain Herbert Augustus Hill, 129th Duke of Connaught's Own Baluchis, has been transferred by the Most Hon'ble the Secretary of State for India to the temporary Half-Pay List, subject to His Majesty's approval; with effect from the 15th February 1913.

INDIAN MEDICAL SERVICE.

No. 189.—Lieutenant-Colonel Charles Hardwick Louw Meyer, M.D., Indian Medical Service, Bombay, is permitted to retire from the service, subject to His Majesty's approval; with effect from the 15th March 1913.

No. 190.—Lieutenant-Colonel John Macfarlane Cadell, M.B., Indian Medical Service, Bengal, is permitted to retire from the service, subject to His Majesty's approval; with effect from the 5th March 1913.

No. 191.—Major Thomas Edgar Watson, M.B., Indian Medical Service, Madras, is permitted to retire from the service, subject to His Majesty's approval; with effect from the 15th March 1913.

SUPPLY AND TRANSPORT CORPS.

(Late) Bengal-Punjab List.

No. 192.—The undermentioned departmental officer with honorary rank is permitted to retire from the service, subject to His Majesty's approval, with effect from the 27th February 1913:—

Commissary and Honorary Captain William Reeves.

VOLUNTEER CORPS.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

Punjab Light Horse

No. 193—George Kemp Walker, F.R.C.V.S., (Major, Civil Veterinary Department), Veterinary Officer of the Corps, to be Major, *vice* H. T. Pease, C.I.E., promoted. Dated the 10th December 1912.

John Farmer, F.R.C.V.S., (Lieutenant-Colonel, Civil Veterinary Department), to be Veterinary Officer, *vice* G. K. Walker, F.R.C.V.S., vacated. Dated the 12th December 1912.

Rangoon Port Defence Volunteers.

(Artillery Companies.)

No. 194.—Douglas Hamlyn James to be Second Lieutenant, *vice* M. B. Hicks, promoted. Dated the 30th November 1912.

Cossipore Artillery Volunteers.

No. 195.—Second Lieutenant Edward John Pithie resigns his commission. Dated the 1st February 1913.

Rangoon Port Defence Volunteers

(Electrical Engineer Company.)

No. 196.—Wyatt Webber to be Second Lieutenant, *vice* R. S. Dickie, promoted. Dated the 12th December 1912.

1st Punjab Volunteer Rifles.

No. 197.—Albert Blackwood to be Lieutenant, to fill an existing vacancy. Dated the 1st November 1912.

William Henry Murray to be Second Lieutenant, to fill an existing vacancy. Dated the 1st November 1912.

Frederick Robert Grindal to be Second Lieutenant, to fill an existing vacancy. Dated the 1st November 1912.

Lionel Heath to be Second Lieutenant, to fill an existing vacancy. Dated the 1st November 1912.

East Indian Railway Volunteer Rifles.

No. 198.—Lieutenant-Colonel Charles Marshall Pearce, V.D., to be Commandant, *vice* Sir W. A. Dring, K.C.I.E., V.D., deceased. Dated the 25th November 1912.

Bombay Volunteer Rifles.

No. 199.—Lieutenant Henry Francis Pengelly Hearson resigns his commission. Dated the 22nd July 1912.

Cawnpore Volunteer Rifles.

No. 200.—Major Alfred Butterworth, V.D., resigns his commission and is granted, on retirement, the honorary rank of Lieutenant-Colonel, with permission to retain his rank and wear the uniform of the Corps. Dated the 15th January 1913.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Delhi, the 28th February 1913.

APPOINTMENTS.

No. 17.—The services of Commander C. W. Shearme, Royal Indian Marine, are placed at the disposal of the Government of Bombay, for employment as Assistant Port Officer, Bombay, *vice* Commander S. D. Vale, Royal Indian Marine; with effect from the 13th February 1913.

No. 18.—The services of Commander S. D. Vale, Royal Indian Marine, Assistant Port Officer, Bombay, are placed at the disposal of the Government of Burma, for employment as Principal Port Officer, Burma, *vice* Commander G. A. Rose, Royal Indian Marine; with effect from the 16th February 1913.

No. 19.—Commander C. Gardner, Royal Indian Marine, 1st Assistant Port Officer, Rangoon, is granted an extension of two months in that appointment; with effect from the 13th June 1913.

No. 20.—The following appointment is made in the Marine Survey of India, *vice* Lieutenant R. A. Melhuish, Royal Indian Marine, promoted, with effect from the 24th January 1913:—

To be 4th Class Assistant Surveyor, Marine Survey of India (on probation).

Sub-Lieutenant T. M. S. Milne-Henderson, Royal Indian Marine.

PROMOTIONS.

No. 21.—The following promotions are made in the Marine Survey of India, *vice* Commander A. G Bingham, Royal Indian Marine, reverted to general duty, with effect from the 24th January 1913:—

To be 2nd Class Assistant Surveyor, Marine Survey of India.

Lieutenant E. W. Danson, Royal Indian Marine, Assistant Surveyor, 3rd Class.

To be 3rd Class Assistant Surveyor, Marine Survey of India.

Lieutenant R. A. Melhuish, Royal Indian Marine, Assistant Surveyor, 4th Class.

RETIREMENTS.

No. 22.—Commander G. A. Rose, Royal Indian Marine, Principal Port Officer, Burma, is permitted to retire from the service; with effect from the 16th February 1913.

W. R. BIRDWOOD, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 21st February 1913.

No. 58.—It is hereby notified for general information that the Railway Board have sanctioned a detailed survey being carried out by the agency of the Eastern Bengal Railway Administration for a line of Railway on the metre gauge from Mymensingh to Tangail with an extension to Porabari or Elashin, a distance of about 56 miles.

2. This survey will be known as the Mymensingh-Tangail railway survey.

The 25th February 1913.

No. 59.—The undermentioned Assistant Traffic Superintendents in class III, grade 4, of the Superior Revenue Establishment of State Railways are promoted to class III, grade 3, of that Establishment, with effect from the dates noted against their names.

Name.	Date.
Mr. W. K. Guest Williams	9th January 1913
Mr. B. Moody	9th January 1913
Mr C. H. Courthope Munroe	9th January 1913
Mr. I T St Claire Pringle	9th January 1913

No. 60.—Mr S. C G Wood, Deputy Traffic Superintendent, in class I of the Superior Revenue Establishment of State Railways, whose services are lent to the Bombay, Baroda and Central India Railway, held officiating rank as a Traffic Superintendent (*Supernumerary*) from the 17th May 1912 to the 17th August 1912

Mr Wood was again promoted to this rank from the 28th November 1912 and will hold it until further orders.

No. 61.—The Railway Board's Notification No 271, dated the 12th December 1912, ordering the transfer of Mr R H N Baxter, Assistant Traffic Superintendent, from the Eastern Bengal Railway to the North Western Railway is cancelled.

No. 62.—Mr J. C Lyle, Superintending Engineer, 2nd class, State Railways, is permitted to retire from the service of Government, under Article 641 of the Civil Service Regulations with effect from 30th March 1913

The 26th February 1913

No. 63.—It is hereby notified for general information that the Railway Board have sanctioned a detailed survey being carried out by the Agency of Messrs Martin and Co., Calcutta, for a light railway from Contai Road station on the Bengal Nagpur Railway to Contai, a distance of about 36 miles.

This survey will be known as the Contai Road-Contai Light Railway Survey

R. C. F VOLKERS,
Secretary, Railway Board.

FIRST SCHEDULE.

Bombay, Baroda and Central India Railway System.

1	2	3	4	5	6	7	8	9
Railway.	State	Criminal Jurisdiction.				Civil Jurisdiction.		
		Magistrate of the first Class	District Magistrate with powers conferable under section 30 of the Code of Criminal Procedure 1898	Court of Session	High Court	Court of Small Causes.	District Court.	High Court.
1 The Godhra-Ratlam-Nagda Railway	Jhabua						The Political Agent in Bhopawar.	
	Indore		The Political Agent in Bhopawar	The Political Agent in Bhopawar				
	Sailana							
	Ratlam		The Political Agent in Malwa	The Political Agent in Malwa			The Political Agent in Malwa	
	Gwalior							The Agent to the Governor-General in Central India.
2 The Nagda-Ujjain Railway	Gwalior		Ditto	Ditto	The Agent to the Governor-General in Central India		Ditto	
3 The Nagda-Muttra Railway. *Main line*	Gwalior							
	Dewas (Senior)						Ditto	
	Dewas (Junior)	Railway Magistrate	Ditto	Ditto		Railway Magistrate		
	Indore							
	Jhalawar							
	Kotah		The Political Agent in Haraoti	The Political Agent in Haraoti			The Political Agent in Haraoti.	
	Bundi							
	Tonk		The Resident at Jaipur	The Resident at Jaipur	The Agent to the Governor-General in Rajputana		The Resident at Jaipur.	The Agent to the Governor-General in Rajputana
	Jaipur							
	Karauli		The Political Agent in the Eastern States of Rajputana	The Political Agent in the Eastern States of Rajputana			The Political Agent in the Eastern States of Rajputana	
	Bharatpur							
Bayana Agra Branch	Bharatpur							

FIRST SCHEDULE—*contd.*

1	2	3	4	5	6	7	8	9
		Criminal Jurisdiction.				Civil Jurisdiction.		
Railway	State	Magistrate of the first class	District Magistrate with powers conferable under section 30 of the Code of Criminal Procedure, 1898	Court of Session.	High Court.	Court of Small Causes.	District Court.	High Court.
India Railway System. 4 The Rajputana-Malwa Railway								
Main line								
Ajcaka-Ajmer	Alwar	Ditto (Railway Magistrate)	The Political Agent in the Eastern States of Rajputana	The Political Agent in the Eastern States of Rajputana	The Agent to the Governor-General in Rajputana	Ditto (Railway Magistrate)	The Political Agent in the Eastern States of Rajputana.	The Agent to the Governor-General in Rajputana.
	Jaipur		The Resident at Jaipur	The Resident at Jaipur			The Resident at Jaipur.	
	Jodhpur							
	Kishangarh							
Ajmer Bono	Jodhpur		The Resident in the Western States of Rajputana	The Resident in the Western States of Rajputana			The Extra Assistant Commissioner, Merwara.	
	Sirohi							
Sambhar (Kuchaman) Branch	Jaipur		The Resident at Jaipur	The Resident at Jaipur			The Resident at Jaipur.	
	Jodhpur							
Agra (Bandikui) Branch	Jaipur							
	Alwar		The Political Agent in the Eastern States of Rajputana	The Political Agent in the Eastern States of Rajputana.			The Political Agent in the Eastern States of Rajputana	
	Bharatpur							

Bombay, Baroda and Central	*Rewari Phulera Chord*	Alwar		Ditto	Ditto			Ditto	
		Jodhpur		The Resident at Jaipur.	The Resident at Jaipur.			The Resident at Jaipur.	
		Jaipur				Ditto			Ditto.
	Malwa Section (including the Holkar State Railway)								
	Nasirabad—Gwalior frontier near Kesarpura station	Mewar		The Resident in Mewar	The Resident at Mewar			The Cantonment Magistrate, Nasirabad.	
		Tonk							
	Gwalior frontier near Kesarpura Station—South outer signal Fatehabad Station	Gwalior							
		Indore	Ditto				Ditto		
		Sailana							
		Jaora		The Political Agent in Malwa	The Political Agent in Malwa			The Political Agent in Malwa	
		Ratlam				The Agent to the Governor-General in Central India.			The Agent to the Governor-General in Central India.
		Dhar							
	South outer signal Fatehabad Station—Northern end of the Narbada bridge	Gwalior		The Resident at Indore	The Resident at Indore			The Resident at Indore.	
		Indore							
	Ujjain (Fatehabad) Branch	Gwalior		The Political Agent in Malwa	The Political Agent in Malwa.			The Political Agent in Malwa.	

FIRST SCHEDULE—*concld*

	1	2	3	4	5	6	7	8	9
			CRIMINAL JURISDICTION.				CIVIL JURISDICTION.		
	Railway.	State	Magistrate of the first class	District Magistrate with powers exercisable under section 30 of the Code of Criminal Procedure 1898	Court of Session	High Court	Court of Small Causes	District Court.	High Court
Railway System.	5 The Bhopal-Itarsi Railway . . .	Bhopal . .							
	6. The Bhopal-Ujjain Railway . .	Bhopal . .							
		Gwalior . .							
		Indore .	Railway Magistrate	The Political Agent in Bhopal	The Political Agent in Bhopal	The Agent to the Governor-General in Central India.	Railway Magistrate	The Political Agent in Bhopal.	The Agent to the Governor-General in Central India.
		Dewas (Senior) .							
		Dewas (Junior) .							
	7. The Baran-Kotah Railway . . .	Kotah . .							
	8. The Bina-Guna-Baran Railway . .	Kotah . .		The Political Agent in Haraoti	The Political Agent in Haraoti	The Agent to the Governor-General in Rajputana		The Political Agent in Haraoti.	The Agent to the Governor-General in Rajputana
		Tonk . .							
		Gwalior . .		The Resident at Gwalior	The Resident at Gwalior			The Resident at Gwalior	
	9. The Great Indian Peninsula Railway, Midland Section		Railway Magistrate				Railway Magistrate		
	Main line								
	Bhopal-Bina	Bhopal . .		The Political Agent in Bhopal	The Political Agent Bhopal	The Agent to the Governor-General in Central India		The Political Agent in Bhopal.	The Agent to the Governor-General in Central India.
		Kurwai . .							
		Gwalior . .		The Resident at Gwalior	The Resident at Gwalior			The Resident at Gwalior.	

Railway	Section	State							
Great Indian Peninsula.	Bina-Jhansi	Orchha	Railway Magistrate	The Cantonment Magistrate, Nowgong.	The Political Agent in Bundelkhand.	The Agent to the Governor-General in Central India	Railway Magistrate	The Political Agent in Bundelkhand.	The Agent to the Governor-General in Central India.
		Kaniadhana							
	Jhansi-Chambal River	Datia		The Resident at Gwalior.	The Resident at Gwalior			The Resident at Gwalior.	
		Gwalior							
	Chambal River—Banganga River	Dholpur		The Political Agent in the Eastern States of Rajputana	The Political Agent in the Eastern States of Rajputana	The Agent to the Governor-General in Rajputana.		The Political Agent in the Eastern States of Rajputana	The Agent to the Governor-General in Rajputana.
	Cawnpore Branch	Samthar		The Resident at Gwalior	The Resident at Gwalior			The Resident at Gwalior.	
	Manikpur Branch	Orchha							
		Alipura		The Cantonment Magistrate, Nowgong	The Political Agent in Bundelkhand.	The Agent to the Governor-General in Central India		The Political Agent in Bundelkhand.	The Agent to the Governor-General in Central India.
		Garrauli							
		Pahra							
		Tarson		The Political Agent in Baghelkhand.	The Political Agent in Baghelkhand.			The Political Agent in Baghelkhand.	

SECOND SCHEDULE.

No and date of Notification.	Extent to which cancelled
No. 355-I.B., dated the 25th January 1901, as amended by No. 1979-I.B., dated the 26th March 1901, and No. 2950-I.B., dated the 12th August 1904.	So much as relates to railway lands in the Jodhpur and Bikaner States except clause (1) and the first two columns of the schedule.
No. 356-I.B., dated the 25th January 1901, as amended by No. 1279-I.B., dated the 26th March 1901, and No. 2950-I.B., dated the 12th August 1904.	
No. 326-I., dated the 24th January 1896, as amended by No. 2782-I.B., dated the 22nd July 1897, No. 3206-I.B., dated the 25th November 1898, and No. 4258-I.B., dated the 1st November 1907.	Clauses (2), (3) and the schedule, except the first two columns.
No. 333-I., dated the 24th January 1896, as amended by No. 2782-I.B., dated the 22nd July 1897, and No. 3206-I.B., dated the 25th November 1898.	The whole.
No. 4348-I.B., dated the 2nd December 1904, as amended by No. 4862-I.B., dated the 24th November 1905.	Clauses (2), (3), (4), (5) and the schedule except the second column.
No. 4350-I.B., dated the 2nd December 1904, as amended by No. 4863-I.B, dated the 24th November 1905.	
No. 861-I B., dated the 8th March 1907, as amended by No 4257-I.B., dated the 1st November 1907, and No 2492-I.B., dated the 31st December 1909.	
No. 862-I.B., dated the 8th March 1907, as amended by No. 2493-I.B, dated the 31st December 1909.	
No. 2492-I.B., dated the 31st December 1909, as amended by No. 1343-I.B., dated the 30th June 1911.	Clauses (2), (3), (4), (5) and the schedule except the first two columns.
No. 2493-I.B., dated the 31st December 1909, as amended by No. 1343-I.B., dated the 30th June 1911.	Clauses (2), (3), (4) and the schedule, except the first two columns.

SUPPLEMENT TO

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OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in* PART VI *of the* GAZETTE.

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GOVERNMENT OF INDIA

FINANCE DEPARTMENT.

APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1911-12.

BY

M. F. GAUNTLETT,

COMPTROLLER AND AUDITOR-GENERAL.

CONTENTS.

APPROPRIATION REPORT

ON

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OF

THE GOVERNMENT OF INDIA

FOR

1911-912.

GENERAL REVIEW.

[Throughout the report any figure with the rupee sign before it represents the actual number of rupees. Otherwise rupee figures are in thousands of rupees and sterling figures in hundreds of £, thus 10,64, reads as ten lakhs and sixty-four thousands of Rupees and £71,2 reads as seventy-one thousands and two hundreds of pounds sterling The rupee figures are converted into sterling amounts at R15=£1. "India" means the circle of audit of the Comptroller of India Treasuries.]

1. As was explained in the Financial Statement for 1911-12 the Budget was again framed in the expectation of a normal harvest, a good export season and steady progress in trade and industry. Excluding Opium, a moderate all round advance in those receipts which are directly affected by the agricultural conditions of the country was anticipated. Slight improvements were accordingly provided for under Land Revenue, Salt, Excise and Irrigation but in view of the abnormal revenue that accrued under Stamps in the previous year from the operation of the Limitation Act a decrease was expected under this head. A slight improvement was also expected in the Commercial Departments, *viz*, Railways and Posts and Telegraphs, a part of the increases being also due to the additional business expected from the Royal Visit. Minor increases were expected under Forest and other heads Decreases were anticipated under Interest and Customs, the former due to the expectation that the cash balances in London would not be utilised so much for short loans as large payments would be required on Capital Account and in redemption of debt, and the latter to the expectation of a decline in the yield of silver duty. Moderate improvements were provided for in respect of other imports including tobacco consequent on the proposed reduction of duty. Opium again showed a serious decrease due both to the smaller exports provided for in the agreement with China and to uncertainty as to the rates which would prevail On the expenditure side additional provision was made under Salaries and Expenses of Civil Departments £1,027,0, other Public Works, £964,0, Military Services £337,1, Railways £249,8, Telegraphs £116,8 and Post Office £70,1 or a total of £3,664,8. The revenue of the year was placed at £78,034,9 and the total expenditure at £78,931,7, the net result being an Imperial Surplus of £819,2 and a deficit in the Provincial Accounts of £1,716,0.

2. In the actuals the receipts proved better than the estimates by £4,800,8 the bulk of the improvement being under Railways £1,927,0 and Opium 1,680,9. The very large revenue under Railways was the result of an exceptional harvest and the Royal Visit, while under Opium it was due to the better prices obtained. There were increases under most of the other heads. In the Imperial portion the chief increases occurred under Customs £254,6, Interest £250,1, and Mint £168,6 and in the Provincial portion under Excise £383,3 and Irrigation £156,0. The only important decrease was under Land Revenue

£654,1 due to unfavourable conditions in Bombay, the United Provinces, Madras and Burma. In expenditure there was a saving of £1,005,4; of this £588,9 was secured under Provincial and Divided heads. In the Imperial portion the most important saving occurred under Opium £454,1 due to contraction of departmental operations, while an increase under Army £91,9 was due to the Abor Expeditionary Force including the Mishmi Mission. The actuals of the year show a total receipt of £82,835,7 and a total expenditure of £77,926,3, the net result being an Imperial surplus of £3,940,3 and a surplus on the Provincial account of £969,1. The great improvement in the Imperial Financial Position made it possible to make increased grants of £2,131,0 to Provincial Governments.

3. *Changes in Classification.*—The amalgamation of the Public Works Accounts offices with those of the Civil Accounts offices resulted in the transfer of the charges in respect of the former from 45.—Civil Works to 18.—General Administration. Expenditure on illuminations and local celebrations in connection with the Royal Visit were adjusted under the minor head Royal Visit, subordinate to 18.—General Administration, instead of under 45.—Civil Works. Stationery supplied to Imperial offices was treated as an Imperial instead of a Provincial charge. The salaries of Political officers under training in other Provinces were adjusted in the India books alone. A new capital head, 51.—Initial Expenditure on the new Capital at Delhi, to record the initial expenditure on building the new Capital, and a new minor head, Temporary Delhi, subordinate to 45—Civil Works, to record the charges in connection with the Temporary Works at Delhi, were opened on the India books. A new minor head, Controller of Patents subordinate to 26.—Scientific was also opened. In the Central Provinces receipts from the sale of quinine were credited to XX.—Medical and the expenditure on account of the purchase of the drug debited to 24.—Medical, instead of the transactions being shown under an Advance head and only the net gain adjusted as a receipt. Two other changes also occurred in this Province Expenditure on roadside arboriculture was transferred from the Public Works to the Civil portion of 45.—Civil Works and Forest tacavi advances were taken to Forest Advances under Advances Recoverable instead of to the Provincial Loan and Advance Account In Burma owing to the change in the system of realizing copying fees in cash instead of by means of stamps, the receipts were credited to XVIA —Law and Justice, Courts of Law, instead of to IV —Stamps In Madras the establishment of the Steam Boiler Inspection Fund, a Local Fund, was treated as in Foreign Service of the third kind and in the United Provinces the heads XI.—Tributes and 4—Opium were newly brought into use.

4. *Provincial Settlements*—The year 1911-12 saw important re-adjustments of the Provincial Settlements In 1907 the new series of quasi-permanent Settlements had been concluded with major Provinces, Eastern Bengal and Assam only being excepted. Local Governments had been given a permanent interest in the revenue and expenditure under their control. They were allotted an amount of growing revenue which bore the same proportion to the Provincial Expenditure as the Imperial share of growing revenue bore to the Imperial expenditure and the arrangement was to be more or less permanent. Almost immediately after alterations became necessary and large subsidies had to be made to several Provinces. The whole situation was reconsidered on the review of the Decentralization Committee's report and the result has been the new permanent settlements which came into effect from 1911-12 A Province might no longer budget for a deficit in its current revenue and expenditure, unless the excess expenditure were wholly exceptional and non-recurring and also, if the deficit involved a reduction of the provincial balance below the prescribed minimum, unless suitable arrangements were made for the restoration of the minimum. If for any special and temporary reason a Local Government exhausted its own balance and received permission to overdraw, they would have to take a short loan from the Imperial exchequer and pay interest on it. They might even as a last resort have to consider the propriety of raising special provincial taxation. The Imperial Government in consequence would no longer consider it necessary to exercise the same minute control over the budgetary

arrangement of the provinces as hitherto but would generally confine itself to the total revenue and expenditure in the Local Government's estimates and the figures of the few major heads in which the Imperial exchequer had a share.

The immediate effect of this change was to convert fixed assignments of 3,58,76 a year into growing revenue. A summary of the changes is given below—

(1) The provincial share of Land Revenue (including the portion of it which is credited to Irrigation) as well as the corresponding charge under refunds and assignments was raised from one-half to five-eighths in Burma and from three-eighths to one-half in the Punjab.

(2) Excise revenue and expenditure (including refunds and assignments) became wholly Provincial in Eastern Bengal and Assam and in Bombay, while in the Central Provinces, Bengal and the United Provinces the provincial share of the same was raised from one-half to three-fourths.

(3) The revenue under Assessed Taxes realised in the Public Works Department, which had hitherto been treated as wholly Imperial was divided in moieties between Imperial and Provincial This was a subsidiary change which had become necessary owing to the amalgamation of the Civil and Public Works Account offices.

(4) Forest revenue and expenditure (including refunds) became wholly Provincial in all the eight provinces having regular provincial settlements.

(5) The provincial share of revenue and expenditure under the head Major Irrigation Works (excluding the portion of Land Revenue credited under the head) was raised from three-eighths to one-half in the Punjab, the net revenue guaranteed to the Provincial Government under the head being also raised from Rs. 30·75 lakhs to Rs. 41 lakhs

(6) The revenue and expenditure in Bengal under the Major and Minor Irrigation heads, which were formerly wholly Provincial, was divided in moieties between Provincial and Imperial, the latter thus bearing a share of the loss which before fell only on provincial revenues

(7) Except as stated above, the incidence of revenue and expenditure between Imperial and Provincial continued as before.

It is not possible to show this year by the Budget figures of revenue and expenditure how this arrangement has worked out. The following statement shows the provision made in the Budget for both receipts and expenditure:—

	Budget, 1911-12		Resulting balance, increase of Receipts over expenditure + Increase of expenditure over receipts —.
	Receipts	Expenditure	
Central Provinces	2,55,62	2,61,53	—5,91
Burma	1,93,72	5,34,99	—41,27
Eastern Bengal and Assam	3,24,09	3,36,80	—12,71
Bengal	5,48,40	5,85,71	—37,31
United Provinces	5,74,13	6,09,73	—35,60
Punjab	4,07,26	4,20,10	—12,84
Madras	6,49,21	6,86,77	—37,56
Bombay	6,78,62	7,52,82	—74,20

The result shows in all cases an increase of expenditure over expected receipts. It has, however, to be remembered that in every province the opening balances included portions of previous assignments made by the Government of India for specific purposes. A rough account is kept in the provinces of the utilization of these ear-marked assignments, but from the public accounts it is not possible to say how much of the budgetted receipts and expenditure is accounted for by the unspent balance of ear-marked assignments included in the opening balances. The following statement shows the opening and closing balances and the ear-marked provision included in each, the net balance and the prescribed minimum balance:—

	Opening Balances, 1911-12.			Closing Balances, 1911-12.			Prescribed minimum.
	Gross.	Ear-marked portion.	Net.	Gross.	Ear-marked portion.	Net.	
Central Provinces	27,72	6,00	21,72	39,87	9,00	30,87	10,00
Burma	54,08	30,00	14,08	41,48	38,58	3,00	12,00
Eastern Bengal and Assam	72,90	48,82	24,08	1,25,08	..	..	12,00
Bengal	1,30,78	84,50	46,28	2,13,74	1,57,71	56,03	20,00
United Provinces	86,91	26,41	60,50	88,35	17,00	71,35	20,00
Punjab	69,75	39,17	30,58	1,03,73	38,56	65,17	10,00
Madras	1,55,90	25,08	1,30,82	1,85,29	54,58	1,30,71	20,00
Bombay	1,63,06	65,96	97,10	1,08,92	22,31	86,61	20,00

The net closing balances in all cases except Burma, where the conditions are special, were considerably in excess of the prescribed minimum.

5. *Summary of results.*—The following summary gives the more important variations between the accounts of 1911-12, the accounts of 1910-11, and the Budget of 1911-12:—

RECEIPTS. Accounts, 1911-12 better + worse − than Accounts, 1910-11.	Budget, 1911-12.		EXPENDITURE. Accounts, 1911-12, better + worse − than Accounts, 1910-11.	Budget, 1911-12.
		Purely Imperial Heads.		
£	£		£	£
−1,560,7	+1,680,9	Opium	+517,2	+454,1
+215,2	+99,5	Salt	+8,6	−2,0
−150,4	+254,6	Customs	−11,1	−2,5
−12,4	−23,8	Tributes	..	...
+21,2	+250,1	Interest	+126,6	+95,5
+137,4	−1,8	Post Office	−57,6	+12,5
+90,2	+41,0	Telegraph	−117,1	−3
+171,0	+168,6	Mint	−24,1	−22,7
...		Civil Furlough and Absentee Allowance	−30,4	−17,3
+35,6	+105,7	Exchange		...
		Political	+1,54,1	−30,5
+2,009,1	+1,927,0	Railways	−241,9	+10,3
+120,8	+88,5	Army	−404,7	−91,0
−6,9	−5,5	Marine	−4,0	−3,4
+8,2	+12,1	Military Works	−9,3	+14,7
+1,078,3	+4,596,9		−94,0	+416,5

PURELY PROVINCIAL AND DIVIDED HEADS.

RECEIPTS. Accounts, 1911-12 better + worse — than			EXPENDITURE. Accounts, 1911-12, better + worse — than	
Accounts, 1910-11.	Budget, 1911-12.		Accounts, 1910-11.	Budget, 1911-12.
£	£		£	£
...	...	Refunds and Drawbacks . . .	—56,6	—86,8
—112,8	—654,1	Land Revenue	—124,1	+19,3
+3,4	+15,5	Stamps	—10,4	+6,7
+579,4	+383,3	Excise	—13,2	+16,2
+59,0	+40,5	Assessed Taxes.	—1,3	—1
+122,6	+86,7	Forest	—108,9	—6,0
—38,0	+21,6	Interest	+4,6	—8,1
...	.	General Administration . . .	—869,9	—49,0
+13,0	+20,8	Law and Justice—Courts of Law . .	—114,9	—56,0
+15,5	+13,3	„ „ —Jails . . .	+8,5	+45,0
—32,7	—28,4	Police	—251,4	+37,1
+5,2	+9,0	Ports and Pilotage	—3,8	—4,7
+22,[illegible]	+5,1	Education	—175,0	+273,7
+3,2	+3,6	Medical	—172,6	+137,0
+8	+3,1	Scientific and other Minor Departments	—83,2	+61,7
+6,0	+6,8	Superannuation	—41,5	+18,4
—7	+1	Stationery and Printing . . .	+44,5	+43,3
+94,2	+100,2	Miscellaneous	—69,5	—62,1
+285,0	+156,0	Irrigation	—64,8	+108,7
+33,1	—8,4	Other Public Works	—916,5	+47,5
+15,4	+20,2	Minor variations	—26,7	—12,9
+1,074,9	+203,9		—3,046,7	+588,9

FAMINE SECTION.

...	...	Famine Relief	—112,0	—114,3
...	.	Construction of Protective Railways and Irrigation Works	—31,2	+72,2
...	...	Reduction or Avoidance of Debt . .	+143,2	+42,1
+2,153,2	+4,800,8	Total variations under Imperial and Provincial	—3,141,3	+1,005,4

These variations are considered in detail under the proper heads and are dealt with on very general lines below.

Receipts. Comparison between Actuals.

6. (*a*) *Purely Imperial heads*—The increase under purely Imperial heads was 1,078,3 and was chiefly due to the result of increases under Railways (2,009,1), Salt (215,2), Mint (171,0), Post Office (137,4), and Army (120,8), and decreases under Opium (1,560,7) and Customs (150,4). The increase under Railways was phenomenal and was due to an exceptional harvest, and a marked increase in pilgrimages and visits to fairs following thereon, and to the Royal Visit and the Imperial Durbar at Delhi. The breaking up of a combine in Bengal led to a fall in prices and heavy clearance of Salt at the close of the year. This together with a return to normal conditions in India and the apprehension in Bombay that the rate of duty would be enhanced resulted in the improvement under Salt The increase under Mint was due to a large demand for British Dollars in consequence of the trouble in China and for Nickel coins and for Coronation Medallions for distribution to school children. The special receipts in connection with the Coronation Durbar and the increase due to the compulsory insurance from October 1911 of registered covers containing Currency Notes were the special causes of the increase under Post Office. Abnormal receipts by larger sales of obsolete and useless Ordnance stores and leather cuttings and of personal clothing to British troops accounted for the increase

under the India portion of Army. The increase in the English portion was due to larger credits in respect of clothing, accoutrements, etc., of troops transferred from the Indian to the British establishment, and to receipts on account of Indian Troop Service, etc. The large decrease under Opium was the result of the settled policy of reducing trade with China. In 1910-11, 37,590 chests of Bengal Opium were sold whereas the number sold in 1911-12 was 26,860. The average price obtained in 1910-11 was Rs. 2,891 whereas for the 10,120 certified chests sold in 1911-12 the average price was Rs 3,456 and for the 16,740 uncertified chests the average price was Rs 2,383 The decrease in respect of Bengal Opium was modified by the increase in Bombay due to the introduction of the new system under which the right to export opium was sold by auction and half the sale proceeds credited to Government. There was a considerable falling off under Sea Customs—Imports, chiefly in the imports of silver bullion, sugar and metals. The duty on silver was affected by the conversion of bar silver into dollars on which no duty was charged. Sugar was diverted to Continental markets but there was a marked improvement under petroleum There were also special receipts in connection with the Coronation Durbar.

(b) *Divided or Provincial heads.*—The improvement on the total was 1,074,9 and was the result of increases and decreases under various heads. The chief items of increase were Excise (579,4), Irrigation (285,6), Forest (122,6) and Miscellaneous (94,3) Every Province contributed to the increase under Excise which was the result of the continued prosperity of the population The increase was most marked under Country Spirits In Madras the set back of two bad years was followed by the return of normal conditions in 1911-12. Under Irrigation the improvement in the portion of Land Revenue due to Irrigation occurred chiefly in the Punjab due to the enhanced rates under the new settlement of Land Revenue in the Jhang and Gugera Branches and in Madras due to better receipts in the Godavari Delta systems The improvement in Direct Receipts also was most marked in the Punjab and was due to increased irrigation and luxuriant crops in the Indus Inundation Canals The increase under Forest was due to general development and better prices obtained for timber. The famine grass operations undertaken in Bombay and the Central Provinces and the disposal of a very large quantity of trees killed by the drought of 1908 in the United Provinces helped to increase the receipts. The sale price of Government Mint lands sold to the Calcutta Port Commissioners and larger amounts transferred to Unclaimed Deposits accounted for the increase under Miscellaneous The chief decrease was under Land Revenue and was due mainly to the liberal remissions and suspensions in Bombay, owing to the failure of the rains in parts of the Presidency, modified by increased receipts in the Punjab from the sale of proprietary rights to peasant grantees, a new concession.

[...]eipts. [...]parison [...]h Budget.

7. (a) *Purely Imperial heads*—The increase under Imperial heads as compared with the Budget was 4,596,9. The bulk of the increase occurred under the heads Railways and Opium. Under Railways the Budget allowed for prosperous trade conditions, for the Royal Visit and Durbar at Delhi and for the opening of new lines. As already explained the year was one of marked prosperity and a large increase over the Budget was secured. Under Opium the increase was the result of the high prices obtained for the sale of Bengal opium. The Budget provided for an average rate for certified opium of Rs. 2,500 and for uncertified opium of Rs. 1,500. The actual prices were much higher and, though the number of chests sold was reduced, the receipts were larger. In Bombay an increased rate of pass duty and the introduction of the system of auction sales referred to in paragraph 6 above resulted in an improvement. Under Customs (254,6) the increase was due to large receipts from petroleum, cotton manufactures, manufactured goods and cotton goods. Under Interest the improvement was in the English portion of the accounts (£ 239,6) and was due to larger sums being available for investment, to a higher rate of interest and to the low price at which consols were purchased for the Currency Reserve investment. Under Mint the increase was due to the causes referred to in paragraph 6 above.

(*b*) *Purely Provincial and Divided heads.*—The chief increases were under Excise, Irrigation and Miscellaneous and the decrease was under Land Revenue. The variations were largely due to the causes described in the comparisons between actuals. The total net increase was £203,9 Under Excise the Budget provided for a moderate growth only as such a favourable season was not anticipated and it was expected that the reforms to be undertaken would check the consumption of stimulants. Under Irrigation the receipts due from Land Revenue on the Western Jumna Canal were under-estimated and no provision was made for interest on sale of waste lands in the Punjab. There were decreases in Direct Receipts in Burma and the United Provinces due to smaller area under Irrigation and non-realization of revenue from the new Mon Canal. The large decrease in Land Revenue was due to unfavourable seasons in parts of Bombay, the United Provinces and Madras, to remissions in Burma on account of damage by floods, arrears, less fishery receipts and less activity in the petroleum oil-fields and to a transfer of considerably larger receipts to Irrigation in the Punjab

Expenditure. Comparison between actuals.

8 (a) *Purely Imperial heads*—The total improvement was only 94,6 The chief variations were:—

	£	
Opium	517,2	less.
Army	404,7	more.
Railways	241,9	„
Political	154,1	less.
Interest	126,6	„
Telegraph	117,1	more

Under Opium the improvement was due to the contraction of departmental operations and occurred chiefly under Payments to cultivators The Royal Visit including the Delhi Durbar and the Royal Bonus and the cost of the India Contingent despatched to England for the King's Coronation accounted for the increase under Army. There were also larger charges for stores in the English portion of the Accounts. The increase under Railways was due to the heavier traffic of the year and the consequent increased running expenses and also to larger outlay on maintenance and renewal of Permanent Way. Locomotive and Coaching Stock, and payment of the Coronation Bonus The decrease under Political was largely nominal, the result of the inclusion in last year's account of a large special adjustment in connection with the subsidy of His Majesty the Amir of Afghanistan. The Imperial portion of the charges for Interest during the year was 126,6 less than the previous year made up of a decrease of 166,8 under Interest on Ordinary Debt and an increase of 40,2 under Interest on Other Obligations, chiefly Savings Banks deposits The former was due to the adoption of a higher rate for the calculation of the amount of interest debitable to Railways and Irrigation and to larger Capital expenditure The increase in Telegraph expenditure in India was mainly owing to a larger programme of work for installation of Radio stations and special charges including the Bonus in connection with the Royal Visit and the Delhi Durbar The increase in English expenditure resulted from increased payment to the Marconi Company for installation of Radio Offices and larger outlay on stores.

(b) *Provincial or Divided heads*—The expenditure against Purely Provincial and Divided heads increased by 3,046,7. The increases occurred chiefly under the following heads:—

	£
Other Public Works	916,5
General Administration	869,9
Police	251,4
Education	175,0
Medical	172,6
Land Revenue	124,1
Law and Justice—Courts of Law	114,9
Forest	108,9

Large grants to local bodies in connection with improvement schemes and for medical, sanitary and educational purposes and the record under Public Works heads of expenditure from the various special allotments accounted for the increase under that head. There was also larger outlay on construction and repairs.

Under General Administration the increase occurred mainly in the Imperial portion of the Accounts and was due to the Royal Visit and Coronation Durbar including the cost of illuminations and local celebrations. The total expenditure on this account was £702,8 as against a small preliminary outlay in the previous year. A second contributory cause was the inclusion under this head of the cost of the audit and accounting of Public Works expenditure as a result of the amalgamation of the Public Works and Civil Accounts office. This increase, however, was nominal as the charges were merely transferred from Civil Works The increase under Police was due to the cost of the reforms introduced in the previous year as well as to further reforms undertaken during the year and the considerable cost of the Royal Bonus. In the United Provinces small rural towns were relieved of the cost incurred by them under Police. Practically all provinces shared in the increase under Education which was due to non-recurring expenditure on buildings and equipment of schools and colleges, hostels and grants for similar purposes made mainly from the special allotments, and to the strengthening of the staffs, and to a general progress Under Medical also the increase was due partly to non-recurring outlay mainly on grants to local bodies for the improvement of drainage and water supply out of the special Imperial assignments A grant of £33,3 in the Punjab to the Central Research Institute at Kasauli further increased the charges. All Provinces except India shared in the increase under Land-Revenue which apart from ordinary charges was due to the presence of Famine conditions in parts of Bombay, to the reorganisation of ministerial establishments in Bengal and Eastern Bengal and Assam, and the Royal Bonus The increase under Law and Justice was due to the reorganisation of ministerial establishments in Bengal and Eastern Bengal and Assam and to temporary Courts and additional or temporary appointments Normal growth, the reorganisation of the service and the special expenditure incurred in Bombay and Central Provinces on the supply of grass to famine-stricken districts in Bombay accounted for the increase under Forest.

Expenditure Comparison with Budget.

9 (*a*) *Purely Imperial heads* —The decrease of expenditure under Opium and Interest have already been explained The increase under Army was due mainly to the unforeseen outlay in connection with the Abor Expeditionary Force including the Mishmi Mission.

(*b*) *Provincial and Divided heads*.—The larger decreases occurred under Education (273,7), Irrigation (168,7) and Medical (137,0). Under Education it was partly nominal due to the transfer to the Public Works head of £103,2 for expenditure on buildings provided from the special allotments and further to non-utilisation of a considerable part of these allotments There were savings in Bengal, the United Provinces and Madras in the provision made for reorganisations Under Irrigation it was due to the lapse of the entire provision under Protective Irrigation works in addition to that charged under Famine Relief and Insurance (120,0) on account of slow progress of work and to smaller expenditure under Minor works and Navigation. About half the decrease under Medical was nominal due to the transfer to the Public Works and other heads of grants for the improvement of drainage and water-supply.

Imperial and Provincial Division of Revenue

10. Of the total revenue of £82,835,8 the Imperial share was £54,238,5 and the Provincial share £28,597,3. As compared with the actuals of 1910-11, the total revenue was more by £2,153,2 of which £1,078,3 was wholly Imperial and the rest occurred under Provincial and divided heads. The Imperial share, however, was largely reduced by certain special assignments, the most important of which was one of £861,0 made to provide adequate opening balances for the three new Provinces of Bengal, Bihar and Orissa and Assam. As a consequence, the Imperial share showed an improvement of £411,1 over the figure of 1910-11 as against an improvement under Provincial of £1,742,2.

Imperial Result —The total Imperial expenditure was :—

	1910-11.	1911-12.
	£	£
From Capital	16,023,2	8,522,9
From Revenue	49,891,1	50,298,2

and as the Imperial revenue was £54,238,5 the surplus was £3,940,3.

11. ***Provincial Result.***—The Provincial figures were :—

Opening Balance.	Province	Revenue excluding Imperial Assignments More + or Less — than		Expenditure More + or Less — than		Closing Balance	Minimum Balance.
		Actuals, 1910-11	Budget, 1911-12	Actuals, 1910-11.	Budget, 1911-12.		
R		R	R	R	R	R	R
27,72	Central Provinces . .	+45,62	+8,26	+16,82	-3,05	39,87	10,00
54,08	Burma	+1,12,20	—14,29	+59,98	—6,15	41,48	12,00
72.90	Eastern Bengal and Assam .	+57,96	+7,32	+37,37	+1,76	1,25,08	12,00
1,30,78	Bengal	+49,56	+9,90	+28,89	—6,59	2,13,74	20,00
86,91	United Provinces . .	+39,85	+12,03	+39,11	-8,19	88,35	20,00
69,75	Punjab	+1,06,50	+12,54	+54,41	—16,56	1,03,73	10,00
1,55,90	Madras	+43,73	+6,79	+51,83	-14,83	1,85,29	20,00
1,03,06	Bombay	+1,06,52	-3,67	+1,21,73	+9,39	1,08.92	20,00
7,61,10	Total .	+5,62,00	+38,88	+4,10,14	—44,22	9,06,46	

Revenue.—The improvement of 5,62,00 was the net result of variations in both directions under the several heads. The most important were the increases under Excise (2,85,33), Forest (1,50,06), Land Revenue (80,44) and Irrigation (Direct receipts 18,35 and Land Revenue due to Irrigation 17,00). The improvement under Excise was shared by all provinces The most noticeable increases were in Bombay (1,08,08), in Bengal (55,84), in Eastern Bengal and Assam (43,45), in the United Provinces (32,09) and in the Central Provinces (30,40) and were mainly the result of the new Provincial Settlements. The improvement under Forest occurred chiefly under Burma (49,14), the United Provinces (28,27), Bombay (24 72), Madras (22,29) and the Central Provinces (14,93). Apart from the special receipts in Bombay and the Central Provinces on account of Famine grass operations, and in the United Provinces on account of the disposal of a very large quantity of trees killed by the drought of 1908 and better prices obtained, the improvement was the effect of the new Provincial Settlement under which the receipts under this head became wholly provincial. Land Revenue increased in Burma (58,62) and the Punjab (46,13) and decreased in Bombay (21,86) The effect of the new Provincial Settlements had been to raise the Provincial share of Land Revenue in Burma from one-half to five-eighths and from three-eighths to one-half in the Punjab Apart from this the recovery of arrears in Burma and the sale of proprietary rights to peasant grantees and new fluctuating assessment in the Lower Chenab Colony in the Punjab contributed to the increase. In Bombay there was a serious falling-off of Land Revenue (21,86) due to unfavourable agricultural conditions in certain districts of the Presidency owing to a failure of the rains. Under Irrigation the improvement was almost entirely under Punjab, where the increase from Direct receipts was 31,58 and from Land Revenue due to Irrigation was 16,15 There was however a falling-off in Direct receipts in Bengal of 12,85. In the Punjab increased area under irrigation and enhanced rates of Land Revenue levied in the Colony villages of the Jhang and Gugera Branches accounted for part of the increase, while the effect of the new Provincial Settlement was to increase the provincial share in the Punjab from three-eighths to one-half but to reduce that in Bengal from the whole to half. Under Stamps the net result was a decrease of 21 but this was the result of increases in Madras (3,05), Eastern Bengal (2,44), Bengal (2,39), Punjab (1,83) and of decreases in the United Provinces (5,30), Bombay (2,66) and Burma (1,12). The decreases in the United Provinces and Bombay were the result of the high revenue of the previous year consequent

Comparison with 1910-11.

on the amendment of the Limitation Act in 1908. The decrease in Burma was nominal due to the change in the system under which copying fees were recovered in cash instead of in stamps

Excluding the heads of Land Revenue and Miscellaneous, as indicating abnormal items, the increases in revenue of the various Provinces were as follows:—

Central Provinces	+44,96
Burma	+53,88
Eastern Bengal and Assam	+56,59
Bengal	+50,48
United Provinces	+43,75
Punjab	+58,02
Madras	+42,27
Bombay	+1,28,08

The large items included in the very large increase in Bombay occurred under Excise (1,08,08) and Forest (24,72).

Expenditure.—The chief items in the total increase of 4,10,14 were increases under Civil Works (1,19,52), Forest (88,20), General Administration (41,13), Police (33,88), Education (28,46), Medical (27,47), Land Revenue (19,61), Courts of Law (16,98) and Excise (11,97) and a decrease in Minor Works and Navigation (12,45).

The following statement shows the distribution of these increases among the Provinces.

	Civil Works	Forest	General Administration	Police	Education	Medical	Land Revenue	Courts of Law	Excise	Minor Works and Navigation
Central Provinces	−1,09	+10,43	+1,75	+1,40	+57	+1,02	.	+20	+79	...
Burma . . .	+16,22	+22,55	+4,24	+5,77	+1,47	+2,79	+3,12	+16	+5	...
Eastern Bengal and Assam .	+2,88	+5,65	+6,15	+5,09	+5,48	+1,89	+2,49	+2,59	+1,66	.
Bengal . .	+22,62	+3,85	+9,27	+3,56	+3,33	+80	+4,34	+6,85	+2,42	−11,25
United Provinces .	+57	+7,46	+1,49	+7,10	+9,91	+12,14	+2,70	+2,19	+1,14	−1,14
Punjab .	+11,47	+3,95	+2,32	+2,13	+70	+7,08	+1,22	+1,23	+2	+26
Madras . . .	+14,75	+18,02	+5,65	+4,14	+5,81	+5	+1,88	+2,97	+5	−1,71
Bombay . .	+52,10	+16,29	+10,35	+6,70	+1,19	+1,64	+4,06	+70	+5,84	−91

The heads and Provinces affected by the new Provincial Settlements were Excise in Eastern Bengal and Assam, Bombay, Central Provinces, Bengal and the United Provinces; Forest in all provinces and Minor Works and Navigation in Bengal Under Excise and Forest the provincial share was increased while under Minor Works and Navigation, it was decreased.

Half the increase under Civil Works occurred in Bombay (52,10) and was due to special grants of 50,00 made by the Government of India to the Bombay City Improvement Trust and of 80 by the Local Government to the Jalgaon Municipality. In Bengal (22,62) a special grant of 11,50 to the Calcutta Improvement Trust and expenditure from the special allotments for Sanitation and Education accounted for the increase. In Burma (16,22) an increase of 5,00 in the contribution for the Rangoon River Training scheme, contributions of 1,50 to District Funds in Upper Burma and larger expenditure on Education buildings and Sanitary works, and in Madras (14,75) larger grants to local bodies for Communications, Sanitation and Education accounted for the increases. Under Forest all the provinces contributed, the increase being most marked in Burma (22,55), Madras (18,02) and Bombay (16,29) The increase followed as a result of the new Provincial Settlement under which all the charges became wholly provincial instead of being shared by Imperial. In Bombay the special Famine Grass operations (3,62) and the reorganisation of the service helped to swell the increase. In the Central Provinces there were also special Famine Grass operations at a cost of 1,01. The increase under General Administration was general. Expenditure in connection with the Royal Visit and the Delhi Durbar including the grant of the Royal Bonus were contributory causes. The increase under Police was the result of the reforms already introduced in the previous year as well as of further reforms undertaken this year and the very considerable expenditure on the Royal Bonus. The special grants for non-recurring expenditure on buildings and equipment of schools and colleges or on grants made for such purposes, on hostels, etc, accounted mainly for the increase under Education, while similarly the grants to local bodies for the improvement of drainage and water-supply accounted for the increase under Medical. Under Land Revenue the payment of the Royal Bonus affected all provinces In Bombay there were famine conditions in some parts of the Presidency and in Bengal and Eastern Bengal and Assam the reorganisation of ministerial establishments contributed to the increase. In Burma there were larger payments of commission on Land Revenue and large outlay on land taken up for public purposes Under Courts of Law the increase in Bengal and Eastern Bengal and Assam was due to the reorganization of ministerial establishments and in Madras to additional appointments and to the establishment of temporary courts. Additional courts also caused the increase in the United Provinces The new Settlement resulted in an increase in the provincial share of Excise in Eastern Bengal and Assam, Bombay, the Central Provinces, Bengal and the United Provinces, while in Bengal the share under Minor Works and Navigation was reduced from the whole to half

Apart from these heads there were certain heads under which the variation was marked in one or more provinces. In the Central Provinces there was an increase under Scientific and other Minor Departments (1,19) due to the development of the Agricultural Department, the purchase of anti-rinderpest serum and the appointment of a whole-time Registrar of Co-operative Societies for the whole year and a decrease under Stationery and Printing (1,13) due to the fact that the actuals of the previous year included large expenditure incurred on the purchase of plant and furniture for Government presses and some arrear charges. In Eastern Bengal and Assam there was an increase under Political (4,17) due to the Miri and Mishmi Missions In Bengal there was a decrease under Irrigation, Major Works (17,91) due to the effect of the Provincial Settlement, an increase under Superannuation (1,30) and a decrease under Stationery and Printing (1,41) due to the introduction of the Book credit system, under which each officer was given a book credit and the supply limited to the amount of his credit. The decrease under Miscellaneous (4,06) in the United Provinces was due to the writing-off in the previous year of the large loan to the United Provinces Exhibition Committee. In the Punjab the expenditure under Irrigation, Major Works (20,98) increased in consequence of the execution of special works on the Upper Bari Doab Canal and other works, and was affected by the increased share of expenditure debited to Provincial under the New Settlement. In Bombay there was an increase under Assignments (3,52) due to the new Settlement and under Scientific and Minor Departments (2,26) due to purchase of land for the Northcote Cattle Farm.

Objectionable expenditure.

12. *Civil Department.*—Excluding the expenditure on Public Works, the figures of objectionable expenditure outstanding in the Civil Department on 31st July 1912 were as follows:—

Province.	Suspense.		Items awaiting clearance.	Service payments for recovery.	Rejected Items.	TOTAL.	Total on 31st July 1911.	Increase + decrease— in 1911-12.
	Dr.	Cr.						
India . . .	13	..	1,37	6	...	1,56	2,08	—52
Central Provinces .	...	...	14	1	...	15	18	—3
Burma . . .	...	..	95	7	4	1,06	4,28	—3,22
Eastern Bengal and Assam.	...	1	4,95	15	...	5,11	2,19	+2,92
Bengal . . .	...	...	2,33	13	...	2,46	1,29	+1,17
United Provinces .	...	..	1,39	6	...	1,45	1,05	+40
Punjab . . .	2	1	1,00	3	...	1,06	1,55	—49
North-West Frontier Province.	...	..	11	1	...	12	27	—15
Madras . . .	..	..	92	3	..	95	93	+2
Bombay . . .	...	.	49	7	...	56	61	—5
Post Office . .	...	.	40	3	...	43	70	—27
TOTAL . .	15	2	14,05	65	4	14,91	15,13	—22

Of the total outstandings, 26 related to 1910-11 and previous years, as against 88 shown in the last Report as similarly outstanding from previous years. There was a decrease of 3,22 in Burma, following on the large increase referred to last year as due mainly to special expeditions. The large increases of 2,92 in Eastern Bengal and Assam and 1,17 in Bengal were due partly to the dislocation of work caused by the re-distribution of Provinces. In the former province, the outstandings in three of the Assam Districts were heavy owing to the special causes of the Mishmi Mission, relief of distress in the Lushai Hills and furniture for Government Houses. In the United Provinces, the increase of 40 was largely due to want of sub-vouchers. Taking into consideration the special causes in Bengal and Eastern Bengal and Assam, the improvement on the whole was considerable, but the importance of a close watch over outstandings is still being brought to the notice of the Audit Officers.

13. The outstandings of over a year old included 14 (in India), dating from 1909-10, which related to the embezzlements at Port Blair and Ajmer referred to last year Out of this, R2,556 were adjusted up to September 1912 and the orders of the Government of India writing off R10,071 have since been received. The adjustment of the item of R1,494 is pending the decision of a court of justice. The remaining items aggregating 12 referred to 1910-11 and call for no remarks 5 of these related to Eastern Bengal and Assam There were a few items of older dates which were not included owing to the amounts involved being petty.

14. Outstandings relating to the year under Report amounted to 14,65 to which Eastern Bengal and Assam contributed 5,05. These figures do not include any items under Advances Recoverable or advances from Provident Funds. The bulk of the outstandings were under items awaiting clearance and represented

money drawn which, for want of sanctions, sub-vouchers or other defects could not be admitted in audit. Drawing Officers frequently fail to realise that it is incumbent on them to see that they obtain promptly all necessary details required for the admission in audit of expenditure they have incurred. I have recently in my Circular No. 4 of 3rd April 1912 addressed the various Account Officers on the subject of enforcing responsibility for the accuracy and regularity of the accounts of Executive Officers and more vigorous action is now being taken in all offices on these lines.

15. Last year attention was drawn to the tendency to obtain money from the Treasury largely in excess of actual requirements, especially in March. During the year under review, there were many cases in which these drawings in advance took place The Code rules are clear and under my instructions the Audit Officers are now bringing to the notice of superior authorities the specific cases in which the rules have been disregarded In some cases, the action taken on these reports is satisfactory but in others such action is not apparent. An Audit Officer is entitled, when he brings particular defects to notice, to receive information from the administrative authorities as to the steps that have been taken to avoid such irregularities. When amounts are drawn in this irregular manner, there is always the danger that the money kept in hand may be misappropriated

Some selected cases are described, which illustrate the serious misapprehension that exists as to when money may be drawn from the Treasury and how it may be disposed of. It is hoped that the steps now being taken to bring these cases to notice and the subsequent action of the administrative authorities concerned, will result in the rules being followed more strictly in future.

(*a*) A sum of R1,475 was drawn by the Superintendent of Police, Minbu (Burma) in March 1911 R934 was adjusted on receipt of the detailed bill leaving a balance of R541 outstanding. This amount was misappropriated by his clerk An estimate for R870 had been sanctioned for the construction of Police Quarters. The work was given to a Contractor who was paid an advance of R400 on the 17th March The balance of R470 included in the above sum of R1,475 was drawn before the work had been completed or any claim put forward for it, apparently in order to avoid a lapse of grant It is included in the amount embezzled The clerk has been convicted and removed from the service. The orders of Government on the case have not yet been received.

(*b*) In March 1912, the Deputy Commissioner, Lyallpur (Punjab), drew from the treasury a sum of R10,500 on account of sanitary rewards to villagers and placed the amount to the credit of Revenue Deposits in the Treasury in April 1912, on the ground that, as the selection of the villagers deserving of rewards had not been made, the amount could not be disbursed. Here the money was drawn before it was known to whom it would be paid and was placed in deposit contrary to another Code rule

(*c*) The Deputy Commissioner, Kangra (Punjab), drew a sum of R4,334 in March 1912 on account of Patwar contingencies, out of which R2,278 were refunded in cash in June 1912, and the detailed bill in support of the balance was not furnished till July 1912, and then without a sub-voucher for R1,300 He explained that the amount had been required for immediate disbursement, as the building which was to be paid for was complete but that on checking the bill with the Tahsil measurements, it was found that there were large discrepancies between some of the Tahsil measurements and those of the Contractor. The Contractor refused to accept the Tahsil measurements and the amount was deposited in the Treasury. The re-measurements took a long time owing to distance and want of communication and hence the delay. The amount should not, however, have been drawn till the bill had been checked and payment was actually due The Deputy Commissioner has assured the Audit Office that such irregularities will not recur.

(*d*) The Deputy Inspector of Schools, Bankura (Bengal), drew in March 1911, two sums of R374 and R351 on account of the construction of Guru Training schools. The money was actually disbursed in July and August 1911. The same officer, when Deputy Inspector of Schools at Khulna, drew a sum of

R2,481 on 31st March 1912, on account of equipment of Primary schools. The detailed bill, received in August, showed that payment was actually made in June 1912. The Director of Public Instruction has been informed of these cases

(e) In the Central Provinces, the Inspector General of Police, Criminal Investigation Department, drew, on the 29th March 1912, a contract contingent bill for R1,033 which brought his expenditure up to R3,999, against a grant of R4,000. No sub-vouchers are received for contract contingent charges except for postage charges. The receipts for postage labels received showed that labels for R305 were bought on 20th May and for R655 on 24th June 1912, which means that a large portion of the money drawn on the 29th March was not used for expenditure until the 20th May and the 24th June.

(f) The Collector of Bombay drew a sum of R2,500 in March 1912, out of which R1,400 was paid in April, R506 in July and the balance was refunded in October. The Economic Botanist, Poona, drew R2,239 on account of cultivation charges in March 1912, out of which R930 were disbursed in May Commenting on these two cases, the Government of Bombay directed that extracts from the local Appropriation Report should be sent to all heads of offices and they should be requested to observe strictly the provisions of the rules

(g) A sum of R4,500, was drawn in January 1912 by the Head Master, Government High School, Fyzabad (United Provinces), for the purchase of apparatus and was held under objection for want of sub-vouchers. Sub-vouchers for R1,870 were furnished on 26th August 1912, which showed that of this sum only R290 appeared to have been disbursed in 1911-12. He was then asked to refund the balance still unpaid and the remaining sub-vouchers were furnished three weeks later A copy of the order for the refund was sent to the Director of Public Instruction, but no information is available as to what action he may have taken.

This misapprehension is not confined to spending officers An order of the Government of Bengal may be quoted. The Government of Bengal in their letter No 3609-P, dated 30th March 1912, issued orders for the payment of R18,000 for the construction of Police Barracks in the district of Darjeeling and directed that the money should be kept in Revenue Deposits. As the payment would have been irregular, no authority for payment was issued by the Audit Office

16. There was on the whole an improvement as regards the adjustment of outstandings but delays are still frequent. In some Provinces, during the year special action was taken to remedy this defect In the Punjab, the Local Government lent their cordial support to the efforts made and issued stringent orders in connection with the responsibitity of officers for the correct and prompt adjustment of expenditure. The subject of delay in respect of detailed bills is now under their consideration. On 31st July 1912, expenditure incurred in 1911-12 to the extent of 40 was still awaiting detailed contingent bills in Burma In Bengal, the similar figure was 64. The re-distribution of Provinces may have somewhat delayed adjustment in Bengal.

A few specific cases of delays, due to want of detailed bills or the obtaining of adequate sanction may be given.

(a) The Deputy Commissioner, Dera Ghazi Khan (Punjab), drew in March 1912, a sum of R4,174 for Political Contingencies and R816 on account of Patwar contingencies. In spite of repeated calls for detailed bills in support these have not been furnished and the Local Government has been addressed on the subject

(b) In the Farrukhabad district (United Provinces), a sum of R1,000 was drawn by the Superintendent of Police in March 1912 for petty construction and repairs. The detailed bill was received in September 1912 after repeated calls

(c) The Deputy Commissioner, Mandla (Central Provinces), continued to draw pay for an establishment of two temporary Assistant Wasil-baki-navises from 1st November 1911, though the sanction for its retention expired on 31st October 1911. In spite of constant reminders from the Audit Office, the applica-

tion for sanction of the Local Administration, was not submitted until the 15th July 1912 and then only after the Commissioner had been addressed. The sanction of the Local Administration was received on the 16th August 1912.

In the following case a want of efficient supervision resulted in a serious loss to the State :—

During the inspection in 1910-11 of the accounts of the Dacca Jail Press for the period ending 31st March 1910, it was found among other things that the books maintained in connection with the stock of paper were deficient and that the entries could not be relied on. A shortage of paper to a large extent was apparent and on stock being taken, the balances on the books were found on the whole to be in excess of the actual stock to the extent of about R83,225. This was brought specially to the notice of the Government of Eastern Bengal and Assam, who ordered a full enquiry into the accounts. As the ledgers and account books were full of errors, omissions and irregularities, this occupied some time and it was not till March 1912, that the Inspector-General of Prisons, Eastern Bengal and Assam, reported on the apparent shortage. After making full allowances for wastage claimed by the Press but not appearing in the books, and for which full proof was not forthcoming, the net deficit apparent was R38,650. The Inspector-General was unable to find out how such a large quantity of paper disappeared from the Press. The Press was in charge of a Deputy Superintendent, under the general control of the Superintendent of the Secretariat Press and the conclusion arrived at by the Inspector-General was that "The shortage of paper may probably be due in "part to some paper being stolen from the Press during the period, when outside "workmen were employed to work in the Jail Press in the evenings after the "prisoners had left. The Press had only a single gate then, which I am "informed was guarded by a Durwan (a temporary hand) and not by a paid "warder. It is very probable that some, if not all, of the paper found short "may have been secreted and removed by outside workmen and as the "Press was much understaffed during that period, the removal of the paper "remained undetected. This is borne out by the utter untrustworthiness of the "records relating to the period under discussion. I am, therefore, driven to the "conclusion that the shortage is due in all probability to the system under which "the Press has worked and slackness of supervision." Owing to the reconstitution of the Bengal Provinces, the Dacca Jail Press is now under the Government of Bengal. The report has been considered by this Government and they have decided to drop the case.

17. *Railways*.—The following statement compares the total objectionable expenditure under Railways at the end of the years 1910-11 and 1911-12 which had not been adjusted by the 31st July following :—

.....	1910-1911.		Total on 31st July 1911.	1911-12.		Total on 31st July 1912.	More + or less — than 1910-11.
	Relating to 1909-10 and previous years.	Relating to 1910-11.		Relating to 1910-11 and previous years.	Relating to 1911-12.		
No estimate	86,33	78,21	1,64,54	22,73	61,50	84,23	−80,31
Excess over estimate	44,92	43,40	88,32	22,74	41,04	63,78	−24,54
No appropriation	...	12,62	12,62	...	7,61	7,61	−5,01
Excess over appropriation.	..	42,86	42,86	...	43,00	43,00	+14
Miscellaneous irregularities.	22,08	95,48	1,17,56	17,57	10,18	27,75	−89,81
TOTAL	1,53,33	2,72,57	4,25,90	63,04	1,63,33	2,26,37	−1,99 53

These figures indicate a striking improvement and when the new rules for the control of expenditure on large Open Line Projects and Lines under Construction are issued, a further reduction in outstandings is anticipated. Special efforts were made during the year to reduce the outlay under objection. The personal interest which the Railway Board and the Railway authorities generally took, at the instigation of the Accountant-General, accounted for this satisfactory reduction, and indicates the manner in which objectionable expenditure may be reduced in other departments. The amount outstanding, however, is still very large and capable of further reduction.

To secure adequate control over outlay on works, it is essential that estimates should be accurately prepared, and closely scrutinized before they are sanctioned It has been suggested that the stringency of the present orders regarding close estimating and excesses over estimates, tends to the opposite extreme of over-estimating. Over-estimating is thus taking the place of under-estimating and this may be likely to lead to undesirable results, *e.g.*, the utilisation of savings for other purposes than those indicated in the estimate, which it would be difficult for audit to detect. This tendency towards over-estimating was certainly noticeable in some of the estimates prepared on the South Indian Railway, and was said to arise from the practice obtaining on that line of placing expenditure incurred without sanction at the personal debit of the Executive officer responsible The Government Examiner, South Indian Railway, reported that of the 383 completion reports for capital and revenue works passed by his office during 1911-12, 96 works showed a saving of over 25 per cent on the estimated amount and 18 works a saving of 50 per cent. and over. Two cases may be cited The estimate for constructing 9·25 feet, 6·20 feet, 1·15 feet and 1 20 feet bottom flange girders into top flange on Mayavaram-Mutupet section was R17,219. On this there was a savings of R9,740. On the estimate of R62,000 for providing 5 "F" class engine tenders there were savings of R37,803. This tendency to over-estimate calls for the criticism that it is the duty of the authority sanctioning the estimate to guard against over-estimating as much as against under-estimating

The following cases of delay or irregular outlay may be referred to:—

(*a*) Outlay on the Sardah Bridge, Sonaripur-Ramnagar Ghat Extension and Dudwa Branch Conversion was held under objection since 1908 and 1909. These objections could have been removed long since had sanction been obtained to Revised or Completion Estimates or Completion Reports. The lines were opened for traffic in January 1911 and Completion Estimates fell due 6 months after. The Railway Administration was repeatedly reminded without effect. The matter is still under correspondence between the Railway Board and the Company

(*b*) The construction of a joint siding to the Clive and Lower Hooghly Mills from Santoshpur Station was undertaken as a mixed Railway Capital and Deposit work. R61,737 were deposited by the Lower Hooghly Jute Mills for their share of the work The expenditure incurred on this account amounted to R88,693, thus exceeding the deposit by R26,956. In January 1909, the Manager, Eastern Bengal Railway, addressed the Mill authorities for payment of the amount but the latter have repudiated the claim. The Railway Board in May 1912 have addressed the Manager specially on the subject

The following were concrete examples on the Burma Railways of delay in the preparation of bills after measurements had been made. They were noticed by the Government Examiner of Accounts as the result of an examination of the measurement books in the office of the District Engineer, Works, Rangoon:—

Measurement of Book No. and page.	Date of measurement.	Date of submission of bill.
No. 38 page 28.	21st April 1910.	21st July 1910.
" 56 " 136.	10th December 1910.	18th March 1911.
" 56 " 123.	11th February 1911.	30th May 1911.

When these delays were brought to the knowledge of the Chief Engineer, Burma Railways, that officer wrote to the District Engineers, sum-

marising the evils of delaying payments to contractors as follows. The quotation expresses so exactly the reasons why audit calls attention to such delays that I offer no apology for giving it in full.

"Almost any one can get work done if he provides unlimited money but "it takes an Engineer to get the same done both expeditiously and economic-"ally, and economy can only be secured by a close supervision of accounts and "by prompt payments The practice of delaying payment, by not measuring up "work and billing for it at regular intervals, is specially objectionable from "every point of view; by locking up contractors' capital, it increases their "expenditure and consequently necessitates higher rates. The delay in sub-"mission of bills leads to constant demands for urgent payments when at length "they are submitted, with the subsequent complaint of delays in payment. It "also frequently lends opportunity to clerks and subordinates for extracting "illegal gratification. Failure in measuring up work periodically provides "opportunity for false or exorbitant claims on the part of contractors."

A vast amount of Capital is locked up in stores. Under the Suspense head, Stores on the principal Railways including Branch lines, the balances steadily increased till on the 31st March 1909, they stood at the immense sum of 12,19,76. Since then there has been some little reduction and the balance on the 31st March 1912 stood at 10,69,89. This was due to the special attention devoted to the matter by the Railway Board. Railway Administrations have fixed minimum amounts under each class of stores required to meet normal requirements and they are gradually working down their balances to these limits. The present figure is still very large and involves the loss of interest on the locked up capital, as well as waste by deterioration and the necessity for writing down values, of selling of large quantities of stores at reduced prices, of employing staff for their custody and verification and of providing suitable accommodation. The whole matter is worthy of close attention.

In his despatch No. 1 Financial (Stores), dated 21st April 1911, the Secretary of State pointed out that resort to local purchase on the plea of urgency was of frequent occurrence, and in some departments of Government rather the rule than the exception and requested that the attention of the purchasing Departments might be drawn to the importance of :—

(i) forecasting with accuracy, their annual requirements, when preparing their indents in order to avoid the necessity for local purchases; and

(ii) taking sufficient advantage of the existing facilities for obtaining supplies by telegraphic indent on the India Office.

In this connection the Accountant General for Railways gives as follows the total purchase of imported stores made in India on the score of urgency, and the extra cost to Government involved thereby in respect of the three State-worked lines and the Lower Ganges Bridge during 1911-12 : —

	Total Local Purchases.	Extra cost to Govt.
	Rs.	Rs.
Oudh and Rohilkhand Railway . . .	85,343	8,533
Eastern Bengal Railway	1,71,500	20,565
North Western Railway	4,18,104	27,550
Lower Ganges Bridge	2,25,000	3,119
Total	8,99,947	59,767

The above figures are approximate, as the English rates on which the calculations have been based, are subject to constant fluctuations. The Accountant General considers, however, that the amount fairly represents the loss occasioned by purchases in India. The matter is brought to notice as it may be possible by better forecasting of requirements and the timely transmission of indents on England, to minimise the necessity for local purchases and the consequent loss entailed thereby

18. *Army.*—In the Army Department, the amount under objection on the 31st July 1912, in respect of 1911-12 and previous years, was 5,60 as compared

with 6,65 outstanding under similar conditions on 30th June 1911. This included 3 for 1908-09, 38 for 1909-10, and 48 for 1910-11. The amount had been reduced to 3,05 on the 30th November 1912 and on this date the outstandings for 1908-09 and 1909-10 were 1 and 37 These were Railway charges awaiting adjustment, for which special steps are said to have been taken, and a special expenditure in January to March 1910 in connection with the supply of meat at a contractor's risk. This amount (24) was under reference and is now outstanding pending conclusion of legal proceedings which are being taken against the contractor.

The following were some of the irregularities noticed during the year :—

(*a*) The Officer in charge of Supplies, Bangalore, purchased 80,000 lbs. *chenna* (gram) on the 29th April 1911 at R4-3-11 per 100 lbs. when a new contract had been concluded for the same article at a cheaper rate of R3-11-0 from 1st May This was challenged in audit and the difference of R446 was refunded without any explanation

(*b*) The Officer Commanding 14th Mule Corps in the Quetta Division drew cheques for R9,000 and R2,000 in November 1911 and January 1912, respectively; but credit was afforded for R8,000 only in his cash account for November 1911 and no credit was afforded for the latter item The credits of R1,000 and R2,000 were kept out of the accounts by the Officer Commanding, 14th Mule Corps, from November 1911 to February 1912, and from January to March 1912, respectively. In reply to an audit enquiry, the Officer stated that the amount was less credited through oversight in the case of the sum of R1,000 and that the omission was regretted in the case of the other. No report was made of this case, but the Controller of Military Accounts, Western Circle, is now being directed to bring all such cases to the notice of the Divisional Commander

(*c*) In the cash account of the Neemuch Grass Farm for March 1912, a sum of R12,000 was charged apparently to avoid a lapse. The Overseer in charge of the Farm explained that the amount of R16,991 was drawn for purchase of grass to complete full requirements, under the orders of the Assistant Director of Grass Farms A portion, *viz.*, R4,180 of the above was expended and the unexpended balance was remitted into the Treasury in April 1912 The matter was brought to the notice of the Divisional Commander who issued prompt orders on the subject

(*d*) The Officer in charge of Supplies, Poona, obtained from the Deputy Controller of Military Accounts, Poona Division, a cheque for R3,000 for the construction of huts for transport followers apparently to avoid a lapse of grant. It was subsequently discovered that the amount was not actually expended before the close of the year, as the plan and estimate of work had not been approved by the Quartermaster-General in India The amount was deposited with the Assistant Commanding Royal Engineer, Poona Brigade, but subsequently withdrawn The Officer was asked to remit the money into the Treasury which was accordingly done.

(*e*) In October 1908, the Government of India sanctioned certain Supply and Transport establishments for the several Divisions and Independent Brigades at fixed rates of pay These establishments having proved, in the 7th (Meerut) Division, insufficient to meet the actual requirements, and men on the rates of pay laid down not having been available, establishments in excess of those authorised and at rates higher than those sanctioned by the Government of India were entertained under the orders of the General Officer Commanding the Division This was duly challenged by the Audit Department in the beginning of 1909 but the adjustment was delayed, it is stated, as many complicated questions were involved, which had to be referred to Army Head-quarters and the Government of India. The Government of India have recently agreed to the proposals of the General Officer Commanding the 7th Division and orders are under issue which will admit of the removal of the objections Rs 6,028 has been thus outstanding in the accounts of 1908-09 to 1910-11. There has been great delay in the adjustment As establishment was actually being entertained in excess of scale, it should have been sanctioned temporarily or orders issued to reduce it. After the lapse of such a long period, there would apparently be no other course open but to sanction the past expenditure.

19. *Public Works.*—The objections remaining unremedied on the 31st March 1912 in respect of expenditure on Public Works is shown in the following statement :—

Provinces.	Want of estimate.	Excess over estimate	Want of appropriation.	Excess over appropriation.	Miscellaneous irregularities.	Total on 31st March 1912.	Total on 31st March 1911.	1912 better — or worse +.
Central Provinces	1,61	2,04	64	94	1,29	6,52	4,25	+2,27
Burma . .	24	1,03	3	97	96	3,23	2,65	+58
Eastern Bengal and Assam.	96	1,15	97	1,07	1,24	5,39	3,38	+2,01
Bengal . .	4,19	2,02	1,82	49	19	8,71	9,91	—1,20
United Provinces .	1,40	1,48	66	2,64	45	6,63	9,94	—3,31
Punjab . .	3,22	11,32	18	5,74	1,60	22,06	22,69	—63
North-West Frontier Province.	12	28	...	69	18	1,27	2,60	—1,33
Madras . .	4,14	4,68	60	2,30	3,05	14,77	8,78	+5,99
Bombay . .	12,00	5,89	1,52	2,23	1,88	23,52	9,52	+14,00
Total P. W. .	27,88	29,89	6,42	17,07	10,84	92,10	73,72	+18,38
Telegraph . .	...	75		...	51	1,29	1,04	+25
Military Works .	71	1,80	1	78	94	4,24	6,25	−2,01
Grand Total .	28,59	32,44	6,43	17,85	12,32	97,63	81,01	+16,62

Unfortunately all audit offices have not been able to intimate the amount removed from objection up to the 31st July 1912 The Comptroller, Central Provinces, however, reports the removal of 3,66 out of 6,52 and the Accountant General, Madras, 6,76 out of 14,77 The reports from other offices are not nearly so good

Last year's Appropriation Report (paragraph 16) showed a reduction of 17,07 under Public Works objectionable expenditure, but this year there appears to be an increase of 18,38 This would be very unsatisfactory, but that it is not certain that the statements of outstandings for the two years are prepared under the same conditions and with reference to adjustments made on the same dates in each year and for each office For example, in Bombay where the increase is greatest, the Accountant General informs me that, apart from objectionable expenditure to the extent of 2,46 on Famine Relief included in this year's figure, the increase is due to the previous year's figures having excluded all minor and repair objections and all items remedied up to August 1911 when the statement was prepared The procedure in force as regards the recording of objections and adjustments for Public Works expenditure differs from that in force for Civil expenditure and it is not possible without much trouble to arrive at the total outstandings on any particular date or to ascertain how much has been adjusted in any one month. I propose to issue orders shortly, which will ensure the permanent record of all Public Works objections in such a form that the figures in respect of a month's objections and adjustments will be readily available

These outstandings are undoubtedly large in view of the rules in the Public Works Department Code, which prescribe that no work should be commenced till sanction to the detailed estimates have been obtained and an allotment of funds provided. They have recently been amended so as to allow work to continue in excess of estimates, but the necessity for prompt administrative sanction to the revised project and subsequent revised estimates is still insisted

on. Audit offices are now instructed, in the case of excess over estimates, to ascertain that administrative sanction has been obtained or applied for, and that revised estimates are under preparation. The bulk of the expenditure under objection is, thus, such as should not have been incurred or having been incurred, should have been promptly settled. Cases are still very frequent where estimates and the provision of funds are seriously delayed. This matter has been receiving special attention during the year.

As indicating the serious position I record here the following statement, the information contained in which has been obtained from enquiries made in connection with a separate case.

Province	1911-1912.		
	Total expenditure	Total amount placed under objection	Percentage.
Punjab	2,88,59	83,29	29
Bombay	1,64,30	43,93	27
United Provinces	1,55,15	42,22	27

I have taken considerable trouble to ensure the accuracy of these figures. It is specially noticeable that in every case the largest percentage of objectionable expenditure occurs under "no estimate." The percentage under this head in Bombay was 15 and in the United Provinces 13 It seems open to doubt whether extreme urgency can be urged in respect of such a large part of the total expenditure of the year in these Provinces.

I regret that in paragraph 16 of my Appropriation Report for 1910-11 the Punjab was said to be responsible for the two old cases of excess over estimates mentioned therein The two works are the Kanigiri Reservoir Bund and the Ryves Canal and are in Madras and not in the Punjab.

A few selected cases showing the irregularities brought to notice during audit are described Local Governments frequently accord sanction in such cases without any indication that their officers have committed financial irregularities by not obtaining sanction sooner.

(*a*) Expenditure on the construction of a bridge over the river Krishna at Mahuli, Satara (Bombay Presidency), a provincial work, for which there was no estimate, first occurred in June 1909. The want of an estimate was reported in the monthly Objectionable Item Statements to the Superintending Engineer, Southern Division, and in the periodical Objectionable Item Statements to the Local Government. Five special reports by letter were also made to the Local Government ending with one in August 1912. The delay was due to a proposed increase in the gauge of the railway line intended to be carried over the bridge, but the expenditure amounted to Rs. 1,95,270 by January 1913 and has again been brought to the notice of Government. In their orders on the Local Appropriation Report, the Local Government have stated that the case is under separate consideration.

(*b*) In March 1905 the Government of India accorded administrative approval to the providing of accommodation for locating the Coast Guard fleet at Sivri (Bombay) and the Local Government sanctioned plans and estimates amounting to Rs 1,69,400. This was exceeded and a supplementary estimate was sanctioned by the Government of India in April 1910 bringing the total to Rs. 2,09,463 In March 1911, this estimate was also exceeded and the objectionable outlay was reported to the Superintending Engineer, Northern Division, and Government in periodical Objectionable Item Statements and by special letters in November 1911 and January and April 1912. The outlay to the end of November 1912 was Rs. 2,43,707.

(c) In connection with the Ranchi-Chaibassa Road (Bengal, now Bihar and Orissa) the estimates for Minor culverts and for Metalling the two lengths of Bandgaon to Hessade and Tebo to Naoti Section, were exceeded by Rs. 2,105 and Rs. 2,053 in April and June 1909, respectively. The excesses were reported to the Local Government in the periodical Objectionable Item Statement and their orders were that the attention of the Superintending Engineer would be drawn to the irregularity and that he would be asked to submit the completion reports The Accountant General, Bihar and Orissa, reports that the orders of the Local Government have not yet been received on the Objectionable Item Statement for March 1912.

(d) Against an estimate for Rs 10,810 for improvement to Pillai Voikal (Madras), an outlay of Rs 16,963 was incurred to the end of March 1906, the excess first appearing in the accounts for September 1905 The excess was reported in the Provincial Objectionable Item Statement for March 1906 and in their orders thereon Government observed that the work was completed and that the Superintending Engineer should expedite the submission of the Completion Report and give a full explanation of the excess outlay. Further expenditure was, however, incurred and the objection was continued in the statement for June 1906, whereupon Government called for a revised estimate for the work. A year later Government stated in their orders on the Provincial Objectionable Item Statement for September 1907, that the Superintending Engineer had submitted a report on the irregular outlay incurred and orders thereon would issue shortly. A further report from the Superintending Engineer, after consultation with the Revenue authorities, was called for later. This report was not received till May 1909 and the Local Government in their orders on the Provincial Objectionable Item Statement for December 1909 called for a revised estimate on receipt of necessary information from the Collector. From the orders on the statement for 31st March 1911, it would appear that the revised estimate, after repeated reminders, was received in the Chief Engineer's Office and had again to be returned for further revision in September 1911. The item was continued in successive Objectionable Item Statements and lastly reported in the statement for 31st March 1912. In their orders dated 11th October 1912 on this statement, Government observed that a revised estimate had been received and that the Chief Engineer had called for some further information In their review on the irregularities brought to light in the local Appropriation Report, the Madras Government have stated that they consider that such expenditure has not hitherto been regularised with sufficient promptitude and have requested the Chief Engineer to expedite the settlement of outstanding cases and to take steps to ensure more prompt disposal of such cases in future.

(e) Objectionable outlay (excess over estimate) on Raising and Metalling Moga Dharmkota Road commenced in October 1909 in the late Ferozepore Provincial Division and was duly reported to the Superintending Engineer and the Local Government in the Objectionable Item Statement from time to time. In August 1910 the work was shown as completed and a completion report was called for. In January 1911 on the abolition of the Ferozepore Provincial Division, the work was transferred to Lahore No II Provincial Division (Punjab) and when adjusting the outlay for 1910-11 in March 1911 Supplementary, the Superintending Engineer, III Circle, stated that a revised completion report would be submitted. In addition to the action taken in Objectionable Item Statements, the irregularity was made the subject of five special reports. In reply to the first report in December 1909, the Local Government stated that the Superintending Engineer had been directed to expedite the submission of the revised estimate, while in reply to the report made in February 1910, a copy of the Executive Engineer's, Ferozepore Provincial Division letter No. 0105-A., dated 1st March 1910, was furnished stating that the completion report would be submitted with the accounts for February 1910 No reply was, however, received to the report made on the 12th March 1910. As regards the special report made in March 1912, in which the necessity for a very early clearance of the irregularity was emphasized, the Local Government stated, that the Superintend-

ing Engineer had been directed to submit the completion report at a very early date Another special report was made in August 1912 Subsequently, the Local Government forwarded in October 1912, Superintending Engineer's letter of September 1912 with the intimation that certain discrepancies in the accounts of the contractors were noticed, which had to be rectified before the completion report could be sent in; moreover the register of works of the late Ferozepore Division was sent for from the Ambala Provincial Division (where the records of the late Ferozepore Division had been sent) to complete the accounts of the work in the II Lahore Provincial Division. The Local Government in their letter dated 3rd October 1912 have since conveyed their approval to the completion report amounting to Rs 47,515 The Local Government have also directed an enquiry as to the extent to which the Accountants of the Lahore No II and the late Ferozepore Division are responsible for the delay and the explanation of the Accountants has been called for.

(*f*) In the Lower Swat River Canal Division (North-West Frontier Province), a sum of Rs 406 was spent against a sanction for Rs. 80 for printing revenue forms in 1908-09 and similarly Rs 927 was spent for the purchase of country stationery against a sanction for Rs 450. Objection to these excesses was taken in the Audit Note for January 1909 and repeated reminders were issued. The defects were not remedied till June and July 1911 or 2½ years after

(*g*) Expenditure on enclosing bays 5 to 8 to the weir across Chenab River at Merla (Punjab) began in December 1910 In January 1911 it amounted to very nearly Rs 28,000 and a report was made to Government pointing out that there was no estimate The Local Government called on the Superintending Engineer to submit a report and an estimate This was apparently submited in July 1911 and formed the subject of further correspondence till an estimate for Rs. 2,86,172 was sanctioned in March 1912 The Accountant General had meanwhile continued to report the excess in each month by special letters. At the time the estimate was sanctioned, expenditure had amounted to Rs 2,59,603.

(*h*) Materials have been collected for constructing extra storage accommodation in the Arsenal at Ferozepur (Military Works Services) to the value of Rs. 13,343 but no estimate for the work has yet been sanctioned although the first objectionable expenditure was reported in December 1907 The Director General states that the general abstract estimate for providing storage accommodation in Arsenals at certain stations is still under consideration No work has actually been begun There is no estimate for the work and five years have passed since the first outlay without the objection being removed. All this while materials have been accumulated and are subject to deterioration, when they should, after a reasonable time, have been returned to stock and used on other works to avoid loss Proposals to transfer these materials to stock have been received but the transfer has been postponed owing to want of funds under Suspense—Ordinary

[Manip]ulation [of ac]counts [and v]ouchers.

20. Local Governments and Administrations do not all take the same view of the seriousness of this fault. Thus the Assam Administration, in the case of an irregular write-back of Rs 272 to avoid an excess on a small original work which came to light during the inspection of the Cachar Division office in November 1911, drew attention to previous orders passed by the Government of Eastern Bengal and Assam on a similar case, in which the serious character of the offence was referred to and described as contrary to every principle of accounting and amounting to falsification of the accounts and directed that the attention of all Executive Engineers should be called to these orders and the Sub-Divisional officers concerned informed that the case was being noted in their personal files.

In reviewing the cases of manipulation of accounts brought to notice in the Local Appropriation Report, the Madras Government Resolution stated that "the "Government while agreeing with the Accountant-General that such manipula- "tions are very objectionable and should on no account be allowed to occur "in future, do not consider that there is any reason to suppose that such "manipulations have been made by officers in order to shield themselves from "blame or from any other unworthy motive."

On the other hand in the North West Frontier Province in an inspection Report on the Swabi Division Upper Swat River Canal it was brought to notice

that expenditure of R472 incurred on one work had been debited to another to avoid an excess over the estimate The debit was subsequently transferred to the correct work but it does not appear that any other action has been taken on the case.

I cannot but express the opinion that the action taken by the Assam Administration was correct.

The following cases in which facts were misrepresented, accounts manipulated or other misleading information was supplied to Audit Offices with an evident view to avoid audit objections may be referred to Such cases are only occasional in connection with Civil expenditure, but occur more frequently in respect of Public Works charges

(*a*) A sum of R2,372 was drawn by the Deputy Commissioner, Peshawar, in March 1911 on account of contingencies and in the following month was repaid into the Treasury as a Revenue deposit The item in the Extract Register of Deposit receipts was described as "Compensation money" The amount was withdrawn from the Treasury in June 1911 and on the payees' receipts being called for, it was explained that the item was not on account of compensation but that it was originally drawn from the Treasury on account of cost of furniture, which had been ordered but had not arrived till long after the close of the year The amount was obviously drawn and placed in Revenue deposit to prevent a lapse of the budget grant and with an incorrect description so as to avoid objection in audit In reviewing the item in the Local Appropriation Report, the Chief Commissioner trusted that such irregularities would be avoided in future.

(*b*) Mr Morris, a General Service clerk, Persian Section, Indo-European Telegraph Department, before proceeding on leave out of India drew his usual salary for May and 14 days of June 1911, amounting to R515 in Persia. On his way home *viâ* Karachi in July he drew for a second time salary for the same period from the Director's Office, Persian Gulf section at Karachi, on the strength of a Last-pay certificate prepared by himself The Last-pay certificate granted to Mr Morris by his relieving officer was not made over to him but was attached to the cash account of the office from which he took leave The matter was brought to the notice of the Directors of the Gulf and Persian Sections Mr. Morris being on leave in England no explanation was obtained from him, but the matter was reported to the Director-in-Chief, London, who recovered the amount and explained that the double payment was due to a mistake on the part of the relieving officer As Mr Morris had made over charge he should not have signed the second Last-pay certificate. It would appear that he actually received payment before he left Persia, though it is possible that he merely signed and endorsed the pay bill before he left In neither event was he justified in drawing a second bill, but if he did this after having received payment, his fault was a very serious one. The matter seems to require further investigation

(*c*) In the Madura Special Division (Madras), the Sub-Divisional Officer, Kodaikanal, in an intermediate bill on form 14, prepared in October 1911, showed a minus entry of 47,957 cubic feet of metal as collected since the previous bill As it was not clear what this meant, an inspecting account officer investigated the matter and found that the minus quantity arose from the Sub-Divisional Officer having in previous bills included this quantity of metal, valued at R3,356, which was in excess of the amount actually collected. The Sub-Divisional officer in his explanation admitted that the quantity of metal previously billed for was in excess of the actual quantity collected, but said that the overpayment was made to enable the contractor to push on with the work and that the security deposit withheld from the contractor amounted to more than R9,000. He added that the mistake lay in his not having treated the over-payment as an Advance and that he regretted his action which had been in the interests of the work. The Superintending Engineer characterised the action of the Sub-Divisional officer as irregular and the Local Government recorded the explanation. Here, in order to prevent audit objections, the accounts were deliberately manipulated and payments made for material not actually collected Strict orders are stated to have been issued forbidding a repetition of the irregularity.

(*d*) At the inspection of the Ferozepore District by the Examiner, Military Works Accounts, during October 1911, an examination of the returns of Barrack and Hospital Furniture showed that certain articles were deficient, the fact having been reported by the Garrison Engineer to the Assistant Commanding Royal Engineer. The latter had no power to write off losses and instead of obtaining the orders of competent authority, ordered (on a survey report) the articles to be written off as "unserviceable articles", which was within his power, and a certificate was endorsed by the Barrack Master that these were destroyed in his presence The matter was brought to the notice of the Director General of Military Works, whose orders were that "the Assistant Commanding Royal Engineer made the mistake of sanctioning the survey report, instead of obtaining the sanction of the General Officer Commanding," adding that it has been specially noted by the Director General Proper sanction has since been furnished but no action has apparently been taken as regards the Barrack Master who made a false statement

(*e*) The Executive Engineer, Rajbari District, Eastern Bengal State Railway, undertook the construction of the Kalukhali low level main line diversion between miles 133-11 and 135-7 Goalundo Branch, before the receipt of sanction to an estimate and incurred outlay in February 1911 which he allocated to ordinary revenue, writing back the amount subsequently to special revenue. R75,116 previously debited to ordinary revenue was thus subsequently written back to special revenue in the accounts for January 1912 The estimate was sanctioned in July 1912

(*f*) *Lower Ganges Bridge.*—Payment for 15,000 sleepers was made to the Forest Department partly in March 1910 (R10,625) and the balance in March 1911 (R53,125) before the sleepers were delivered. The full quantity was entered in the Store books in March 1911, though only 12,613 sleepers had been actually received up to the 7th of June 1912. This was brought to light during stock-taking verification These irregular entries and payments in advance have been reported to the Engineer-in-Chief and the matter is under investigation

(*g*) *North Western Railway*—R3,091 were actually chargeable to the estimate for "Supplementary works for new Carriage Shops at Lahore," but part of the amount, *viz*, R759 was in the first instance charged against Revenue Ordinary Maintenance, and the remainder, *viz*, R2,332 was charged to the estimate for "Additional quarters for staff for new Carriage and Wagon Shops, Lahore," the estimate for the work not having been sanctioned on that date Steps have been taken with a view to the stoppage of irregularities of this kind

(*h*) *Oudh and Rohilkhand Railway*—(1) R43,715 value of permanent way material issued to "Relaying of 26 miles between Bareilly and Moradabad" from December 1911 to March 1912 was not accounted for by the Executive Engineer under the orders of the Engineer-in-Chief, who desired the adjustment to be made in the accounts for 1912-13 Further, R29,933 representing the value of materials realised from this work was not brought into the accounts The material was issued and charged to the Akbarpur-Tanda Railway in the accounts for 1911-12. On these transactions being challenged by audit, the necessary adjustments were carried out in the accounts for the year 1911-12.

(2) Permanent way materials to the value of R46,893 received from England during June 1911 were accounted for by the Executive Engineer, District No. I, in the permanent way material accounts for March 1911 Supplementary, with a view to their issue to "Doubling Line between Moghal Sarai and Benares" in the financial year 1910-11 in order to utilise the grant and prevent a lapse. The Manager's attention has been drawn to the practice with a view to prevent a recurrence of such transactions.

(*i*) In the Gandak Division (Bengal, now Bihar and Orissa) the estimate for constructing an additional record room with iron racks for the Sadar Registration Office at Muzaffarpur provided for full rates for the supply of labour and materials Materials dismantled from the record room at Siwan were however available and were transferred but without value to the work at Muzaffarpur, the contractor being paid labour rates only. The materials should have been

valued and debited to the work by credit to Revenue. Had this been done the estimate would have been exceeded as the contractor was paid at a considerably higher rate for work than was provided for in the estimate. This result was avoided by irregularly supplying the materials referred to without value. The matter was brought to the notice of the Superintending Engineer and the Local Government in an Inspection Report. The Superintending Engineer in his report to the Chief Engineer, Bihar and Orissa, stated that the materials should have been valued and credited to Revenue and that the Executive Engineer's attention had been invited to the rule. The Local Government has offered no other remark.

The action to be taken in order to obtain greater observance of financial rules is under discussion in a separate file at the instance of the Secretary of State No suggestions, therefore, are offered in this report.

21 *March Expenditure* —The subject of the rush of expenditure in March has continued to receive attention during the year The irregularity still exists Inspecting officers now bring to notice in their reports on divisional offices, cases in which there appears to have been an unnecessarily large expenditure in March and apparently with the object of utilizing funds to prevent lapses Several of the cases already quoted in the previous portions of the report indicate that charges are often drawn when the payment cannot be made at once in order to prevent a lapse of grants at the end of the year The attention of controlling officers is also drawn as occasion arises to such defects

Two cases were brought to notice in Madras In the West Coast Division a payment of R1,800 was charged off in the accounts for March 1912 The voucher has however not yet been furnished Payment has not yet been actually made as all the component parts of the machinery ordered from Calcutta have not arrived. A cheque for R1 691 was drawn at the close of the year in the Presidency Division for payment to a contractor for work done before the contractor signed the bill in token of having agreed to the contents The amount was charged off in the accounts for 1911-12, but the cheque was cancelled subsequently as the contractor refused to take payment owing to some dispute in rates

In the Central Provinces in the Kanhan Division a cheque for R11,907 was drawn on the 26th March but was not delivered to the contractor as he refused to accept the amount and had not signed the measurement book. The office was inspected in August, when this cheque and another for R3,308 drawn in February 1912, in favour of the same contractor, was found in the chest

The Comptroller, Central Provinces, reports that a result of late and hurried payments is that many vouchers are delayed in submission to his office for audit The amount under objection on this account on 31st March 1912, in respect of the expenditure of that month alone was R99,941 and on 31st July R27,777 were still unvouched for

In various Provinces steps have been taken to prevent both an unnecessary accumulation of charges already incurred and also to prevent the drawing of funds till payment has actually to be made The Madras Government have already issued a circular which it is hoped will prevent the undue rush of expenditure in March In Burma the Local Government recently called on a Superintending Engineer to instruct the Executive Engineers to see that the objectionable rush of payments was stopped by arranging to distribute their expenditure as evenly as possible during the cold weather working months The Government of the United Provinces of Agra and Oudh, in the Buildings and Roads Branch, issued a circular letter to Superintending Engineers directing them to impress on all Executive Engineers and Sub-Divisional Officers the necessity for a more even distribution of payments throughout the year with a view to avoiding in future a rush of heavy expenditure in the last two months and to submit monthly to Government, from October to February each year, a statement showing the allotments and progress of expenditure up to date. A circular has also been issued on this subject in the Irrigation Branch

the excess have been also there stated. The following table brings together the excesses under each head still requiring sanction :—

Excess expenditure over Budget Estimate awaiting sanction of the Imperial Government.

	India	Central Provinces	Burma	E. B. and Assam.		Bengal.	U. P. of Agra and Oudh	Punjab.	N.-W. F. Province	Madras	Bombay	Total.	
	Imperial	Imperial	Imperial.	Imperial	Provincial	Imperial	Imperial	Imperial	Imperial.	Imperial	Imperial.	Imperial	Provincial.
1. Refunds and Drawbacks	1		7	12	14	2,07		2		5	43	3,37	14
2. Assignments and Compensations						2						2	...
3. Land Revenue					50								50
5. Salt										21		21	
6. Stamps												6	
7. Excise					2								2
8. Provincial Rates					4								4
9. Customs				1		3				3	2	9	..
10. Assessed Taxes						3				1		4	..
11. Forests									3			3	..
12. Registration	1											1	
13. Interest on Ordinary Debt					2								2
14. Interest on other Obligations (Civil)	1,79										5	1,84	..
" " " (Departmental)	26											26	...
17. Mint	..	..									42	42	...
18. General Administration			2		2,19							2	2,19
19A. Courts of Law					4								4
20. Police					25								25
21. Ports and Pilotage					5								5
22. Education					23				3			3	23
25. Political	1 18				93							1,18	93
26. Scientific and other Minor Departments		15									19	34	..
27. Territorial and Political Pensions	8										1	9	...
28. Civil Furlough and Absentee Allowances	4									1	3	8	...
29. Superannuation Allowances and Pensions	9				14	1			1	4	...	15	14
30. Stationery and Printing						13		3				16	
32. Miscellaneous		4				4				1		1,	..
33. Famine Relief (Civil)							2	32			2,14	2,48	
38. Share of Surplus Profits, etc	7,42											7,42	
Interest on Debt	4,44											4,44	...
Interest on Capital deposited by Companies	4											4	..
43. Minor Works and Navigation (Civil)						2						2	...
" " " " (Public Works Department).					17								17
45. Civil Works (Public Works Department)	7,97				3,00					...	..	7,97	3,00
46. Army—													
Military Accounts	2											2	...
Army Clothing Department	62											62	...
Medical Stores	1,86										..	1,86	...
Compensation for dearness of food and forage	2,20								...	...	...	2,20	...
Conveyance by Rail	69		...				...	...	...	..	..	69	...
Pensions	13			...			...	..	...	...	..	13	..
47. Military Works	9,46*		...			...		..	...	...	...	9,46	...
47A. Special Defence Works	3*			...				...	...	...	...	3	...
51. Initial Expenditure on New Capital, Delhi	75				...	..			...	...	...	75	...
Total	39,09	19	9	20	7,72	2,95	2	43	7	36	3,29	46,69	7,72

* See remarks under heads concerned on pages 226 and 227.

I.—Land Revenue.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . .	17,00	17,31	16,63	The decrease was due chiefly to the revision of assessment in Ajmer with effect from 1st January 1911.	The decrease was chiefly on account of smaller receipts in Ajmer due to deficient rains in 1910 which affected the Rabi crops of the year under report.
Central Provinces .	1,81,31	1,85,00	1,85,84	The standard growth of land revenue on the basis of four normal years' actuals is about 2,64. The increase of 4,53 in 1911-12, as compared with 1910-11, is due to the enhancement of the normal demand on the completion of settlement operations in certain districts.	...
Burma . .	4,05,01	4,31,69	4,17,35	Larger outstandings at the end of 1910-11 consequent on delay in measuring fields, preparing assessment rolls and issuing tax-tickets in consequence of the employment of Revenue Officers on Census duty mainly accounted for the smaller actuals in 1910-11 The improvement in receipts from fisheries and larger receipts due to the development of the Wolfram industry in the Tavoy District further contributed to the increase in 1911-12.	The decrease was chiefly due to large remissions of revenue in some districts on account of destruction of crops by floods, to a miscalculation of irrigation receipts in the Minbu district, to an unfavourable season in the Meiktila district, to large outstandings in the Pegu and Toungoo Districts (10,39), to an over-estimate of the receipts from fisheries, the anticipated improvement on account of subdivision of the existing fisheries and creation of leasable fisheries not having been realised (1,46) and to less activity in the petroleum industry in the Yenangyaung oil-fields (1,35) The decrease was partly counterbalanced by slight improvements under Miscellaneous (57) due to the development of the Wolfram industry in the Tavoy District and increased activity in search of minerals in Mergui District.
Eastern Bengal and Assam.	2,02,19	2,0[illegible],10	2,03,37	The receipts from ordinary revenue improved by 84 which was accounted for to some extent by arrear collections in parts of Assam. The only other marked variation was an increase of 19 under Miscellaneous.	In the Budget Estimate recoveries on account of survey and settlement operations were put at 3,00, but only 25 was realised. This was explained as due to the fact that sufficient records could not be made ready in time for publication. Under Ordinary Revenue receipts fell short of the Budget by 1,10 This was due to delays in the revision of Settlements This deficit was compensated for to the extent of 75 by an excess under Miscellaneous
Bengal . .	3,03,70	3,01,13	2,98,20	The decrease of 5,50 as compared with 1910-11 was chiefly due to postponement of recovery work in Shahabad Settlement which caused a set back of about 4,00 and to smaller collection from Government estates in the following districts—Darjeeling (34), Patna (18), 24-Parganas (14), Shahabad (13) and Hazaribagh (13). Collections in Shahabad were retarded owing to disputes with tenants and in Patna owing to delay in revision of Jamabandi in Barh Sub-Division.	Excluding from Budget one lakh on account of collections from the Kidderpore Orphangunge market which were erroneously included under Collections from Government estates, the actual decrease as compared with Budget was a little over 5,00 of which about 4,00 were caused by the postponement of recovery work in Shahabad Settlement Other causes were advance collections of ordinary revenue in Cuttack in 1910-11 (25), smaller sale of Cadastral maps (24), smaller collections from Government estates in Shahabad owing to hostility of tenants and other causes (22).

I.—Land Revenue—*contd.*

Provinces.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Local Account Officer's Review of Actuals against — Actuals, 1910-11.	Local Account Officer's Review of Actuals against — Budget, 1911-12.
	R	R	R		
United Provinces of Agra and Oudh	6,58,28	6,53,15	6,41,0[illegible]	As compared with 1910-11, there were smaller collections of current demands and ordinary arrears as also of suspensions due to Famine, mainly attributable to smaller demand on account of arrears, late arrival of the monsoon and exclusion of the revenue of the Family Domains of the Maharaja of Benares which now form part of the Benares State.	The late arrival of the monsoon upset Budget expectations. There was a deficit of about 9,00 under fixed and surplus collections owing to suspensions and abnormal arrears. Receipts from Mutation fines and Partition fees, which are of an uncertain character, were also lower by 46. The decrease thus caused was to a small extent set off by larger collections from the Tarai and Bhabar Government estates (33) and by other improvements of minor importance.
Punjab	[illegible],68,19	3,04,62	2,89,6[illegible]	The increase over 1910-11 was partly due to the sale of proprietary rights to peasant grantees which concession was not in existence in that year and partly to the introduction of the new fluctuating assessment in the lower Chenab Canal Colony and wider Rabi sowings in other parts of the country.	The decrease of 14,96 in net Land Revenue was the result of an increase of 91 in Land Revenue proper and of an increase of 15,87 in the amount creditable to XXIX—Major Irrigation Works. The increase of 91 in Land Revenue proper was due to higher receipts from Sale of proprietary rights, etc., owing to the fact that the concession of acquiring proprietary rights was taken advantage of by more peasants than was foreseen, counterbalanced by a decrease under other heads chiefly under Ordinary Revenue, owing to suspensions consequent on the failure of the monsoon
North-West Frontier Province.	[illegible]1,38	2[illegible]	20,[illegible]3	The decrease below 1910-11 was chiefly due to Kharif crops in Dera Ismail Khan being poorer on account of the absence of rains in July and August.	Decrease was due to considerable amounts in Peshawar (on account of the extensions of irrigation from the Hazara Khani branch of the Kabul River Canal and a change in the form of assessment) and in Kohat and Bannu (on account of remissions) having been struck off as irrecoverable and the Kharif crops in Dera Ismail Khan being very poor owing to the absence of rains in July and August. There was also a fall of income under sale-proceeds of trees and grass in Hazara and in mutation fees owing to a fall in the number of mutations at resettlement.
Madras	5,72,76	5,74,20	[illegible],33	Increase was mainly due to extension of irrigation and enhanced water rate in Guntur, recovery of arrears in Nellore and introduction of resettlement rates in parts of Chingleput and Tinnevelly	Decrease was due mainly to grant of larger remissions than was anticipated owing to unfavourable season and to less sales of lands under the Divi pumping system in Kistna and of Periyar affected lands in Madura.
Bombay	5,16,91	5,1[illegible],[illegible]9	[illegible]7,350	Owing to failure of rains in parts of the Presidency the Land Revenue was liberally remitted and suspended. The actuals of 1910-1[illegible] also included 7,58 on account of collections due in 1911-12 and 6,82 special receipts from sale of lands as against 3,69 on account of advance collections and 1,3[illegible] for sale of lands in 1911-12	The collections of 1911-12 included 3,69 on account of the dues of 1912-13 and also 1,35 being the receipts in Bombay from the sales of certain lands to the City Improvement Trust. Excluding these items, the collections of the year fell short of the Budget by 49,63. The falling off was due to unfavourable agricultural conditions in certain parts of the Presidency Proper. Liberal remissions of revenue were granted and large amounts were suspended. In Sind, however, the collections were better by 1,06 owing to a larger area having been put under cultivation.
Total in Rupees	31,31,63	32,12,82	31,14,71		
	£	£	£		
Equivalent in Sterling	20,877,5	21,418,8	20,764,7		

I.—Land Revenue—*concld.*

The receipts were less than in 1910-11 by 16,92 and fell short of the Budget expectation by 98,11. The decrease in actuals occurred chiefly in Bombay (43,41) due to the failure of the rains in parts of the Presidency resulting in liberal remissions and suspensions and smaller advance collections (3,69) and special receipts for sale of lands (1,35) as compared with the previous year (7,58 and 6,32, respectively); in the United Provinces of Agra and Oudh (14,23) due to smaller demands on account of arrears, late arrival of the monsoon and the exclusion of the revenue of the Family Domains of the Maharajah of Benares which now forms part of the Benares State, and in Bengal (5,50) due to the postponement of recovery work in the Shahabad settlement (4,00) and to smaller collections from Government estates. These decreases were partly counterbalanced by increases in the Punjab (26,47) due to the sale of proprietary rights to peasant grantees, a concession not in existence in 1910-11, to the introduction of the new fluctuating assessment in the Lower Chenab Canal Colony and wider rabi sowings; in Burma (12,34) due to the carrying forward of collections referred to in last year's report as necessitated by Census work and improvements under fishery receipts and the development of the Wolfram industry in Tavoy; in the Central Provinces (4,53) due to normal growth and enhancement of demand on completion of settlement operations in certain districts, and in Madras (2,57) due to extension of irrigation and enhanced water rate in Guntur, recovery of arrears in Nellore and introduction of resettlement rates in Chingleput and Tinnevelly.

The variations from Budget were due chiefly to the decrease in Bombay (37,89) due to unfavourable agricultural conditions in certain parts of the Presidency involving liberal remissions and suspensions; in Burma (17,34) due to remission in some districts on account of damage by floods and large outstandings in Pegu and Toungoo, miscalculation of Irrigation receipts in Minbu, unfavourable season in Meiktila, less fishery receipts and less activity in the petroleum oil fields; in the Punjab (14,96) due to an increase in the amount to be transferred to the credit of Irrigation (This decrease was nominal as the charge was merely transferred to another head); in the United Provinces (9,15) due to the late arrival of the monsoon resulting in suspensions and arrears, in Madras (8,87) due to an unfavourable season and less sales of land; and in Bengal (5,93) due to the postponement of recovery work in Shahabad settlement and the erroneous provision of 1,00 under this head for collection from Government estates.

II.—Opium.

Province.	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India	5	6	6		
Central Provinces .	[illegible]	5,00	[illegible]	The increase was due to the normal growth of revenue which, taking the figures of four normal years, worked out to 28.	
Burma .	4,34	4,30	3,95	The decrease was due to the policy of Government in not pushing sales and to the restriction of sales of opium to natives of Burma. The actuals from 1906-07 to 1911-12 showed a steady fall year after year as shown below. 1906-07 . 5,77 1907-08 . 5,37 1908-09 4,82 1909-10 . 4,56 1910-11 4,34 1911-12 3,95	The same causes accounted for the decrease of actuals as compared with Budget.
Eastern Bengal and Assam.	6,29	6,25	6,33		
Bengal . . .	10,95,52	5,63,91	7,57,86	Decrease was due to the sale of a smaller number of chests owing to the settled policy of reducing the trade with China	Budget provided for sale of 10,210 chests for China at an average price of R2,500 per chest and 20,000 chests for other ports at an average price of R1,500 per chest. A smaller number of chests was sold, *viz.*, 10,120 for China and 16,740 for other ports, but the average prices realised were much higher, *viz.*, R3,1[illegible]6 for the former and R[illegible],383 for the latter
United Provinces of Agra and Oudh	5,42	5,50	6,15		
Punjab .	5,49	5,50	6,20	The increase was due mainly to the increasing popularity of Excise opium.	The increase was due to the increasing popularity of Excise Opium. The Budget was rather a cautious one owing to the probability that the larger sales of opium in 1910-11, the steady measures taken against the smuggling of opium to other provinces and the expected enhancement of the issue price would hamper the sales during 1911-12.
North-West Frontier Province	22	23	21		
Madras . . .	4,20	4,50	4,33	Increase was due to increased issues to Native States.	Decrease was due to the issues of opium having been less than the quantity anticipated.
Bombay . .	1,91	46,81	1,04,7[illegible]	The actuals for 1910-11 represented duty on a few chests for which replacement certificates were issued they having been diverted for home consumption in 1909-10. The increase in the current actuals was due to an increased rate of pass duty and the new system introduced in January 1912 of sales by auction of the right to export half the proceeds of which were credited to Government.	The excess was due to an increase in the rate of pass duty and to the introduction from January 1912 of a new system under which the right to export was sold by auction and half the proceeds so realized were credited to Government.
Total in Rupees .	11,28,30	6,42,06	8,94,19		
	£	£	£		
Equivalent in Sterling	7,522,0	4,280,4	5,961,3		

II.—Opium—*contd.*

25. The actuals of 1911-12 were less than those of the previous year by 2,34,11 which was the net result of a decrease in Bengal (3,37,66) due to the sale of a smaller number of chests owing to the settled policy of reducing the trade with China and of an increase in Bombay (1,02,82) due to an increase in the rate of pass duty and to the introduction since January 1912 of a new system under which the right to export Malwa Opium to China was sold by auction and half the proceeds so realized credited to Government. The increase of 2,52,13 as compared with the Budget was also due to this latter cause (57,92) and an increase in Bengal (1,93,95) due to higher prices realized in the sales of Bengal opium. The average price provided in the Budget was R2,500 per chest for China and R1,500 per chest for other ports but the average prices realized were R3,546 and R2,383 respectively.

26. The receipts from Excise Opium as compared with the last year were better in all provinces except Burma and the North-West Frontier. In the Punjab (71) and Bengal (33) increased consumption accounted for the rise The fall in Burma (39) was due to the policy of not pushing sales and to the restriction of sales to natives of Burma.

III.—Salt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
India	1,03,81	1,11,50	1,14,70	The actuals in 1910-11 were unusually low due chiefly to plague in Northern India and to contraction of speculative dealings on account of rumoured reduction in the rate of duty at the Coronation Durbar.	The Budget, 1911-12, was based on the actuals of 1909-10 which amounted to 1,11,45, instead of on the unusually low actuals of 1910-11. There was no indication of its being exceeded until December 1911. Thereafter a substantial improvement took place indicating a replenishment of depleted stock and return to normal conditions.
Burma	20,89	21,50	22,08	The enhancement of duty on locally manufactured salt and heavy importations from the United Kingdom partly counterbalanced by a decline in importation from other Foreign countries accounted for the increase.	The enhancement of duty by 25 per cent. on locally manufactured salt and greater importation of salt from the United Kingdom partly counterbalanced by a decline in the clearance of German salt from bond and in the consumption of Salif salt accounted for the increase in comparison with the Budget.
Eastern Bengal and Assam	12,87	13,75	12,50	The revenue under Customs Duty on Salt is steadily decreasing. This is apparently due to the economy involved in importing duty-paid salt from Calcutta *viâ* the Inward Steamer Route.	The growing tendency to import duty-paid salt from Calcutta *viâ* the inland steamer route and the consequent decrease in duty paid in this province was not allowed its due weight when the estimate was framed
Bengal	1,02,30	1,04,00	1,13,48	Actuals, 1911-12, included exceptional receipt of 12,00 owing to heavy clearances during December to February on account of sudden fall in prices arising from the importation of Aden salt by a bonder not in the combine which was formed to keep up prices. Excluding this item, the actuals were less than those of 1910-11 by 1,00, the normal growth of 7,00 having been more than absorbed by increase of outstandings (8,00) on account of credit sales of which very extensive advantage was taken (the outstandings having amounted to 24,00 against 16,00 in previous year)	Budget allowed for an increase of 3,50 on account of smaller outstandings of credit sales and 5,50 on account of normal growth over 95,00, the Revised originally adopted for 1910-11 In the actual result, the accounts for 1910-11 improved by over 7,00 and in 1911-12 the ordinary growth was 7,00 and there was an exceptional receipt of 12,00. Against this the outstandings increased by 8,00
Madras	1,08,64	1,09,00	1,07,49	Decrease due mainly to smaller realizations from cash and credit sales.	As under actuals
Bombay	1,27,88	1,34,00	1,38,43	The increase was due to early removals of salt by merchants to replenish up-country Depôts owing to apprehensions of an enhancement in the Excise duty, increased sale of Baragara salt and an increase in the baggage rate counterbalanced by a slight decline in the imports of Goa Salt at Castle Rock	The increase was mainly due to early removals of salt by merchants to replenish up-country Depôts owing to apprehensions of an increase in the duty
Total in Rupees	4,76,39	4,93,75	5,08,68		
	£	£	£		
Equivalent in Sterling	3,175,9	3,291,7	3,391,2		

27. The increase over the actuals of 1910-11 was mainly due to the increases in Bengal (11,18) due to heavy clearance from December 1911 to February 1912 on the breaking up of a combine and the consequent fall in prices, in India (10,89) due to a return to normal conditions after the contraction consequent on the rumoured reduction in the rate of duty at the Coronation Durbar and from absence of plague, and in Bombay (10,55) due to removal of salt by merchants to replenish up-country depôts owing to apprehensions of an increase in the duty, to increased sales of Baragara salt and an increase in the baggage rate. Similar causes accounted for the increase as compared with the Budget.

IV.—Stamps.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12
	R	R	R		
India . . .	4,64	5,00	4,90	Decline in 1910-11 was due to smaller receipts in Ajmer on account of prevalence of plague, and to less sale of Vakeel's Stamps in Calcutta.	The variation was due to a decrease of 28 under General and Court-fee stamps in Ajmer, Indore and Bangalore, the result chiefly of an unfavourable season, and plague, counterbalanced by increased receipts of about 18 on account of Vakeel's Stamps sold in Calcutta
Central Provinces .	35,24	34,00	33,61	The standard growth of stamp Revenue could not be worked out with any great accuracy owing to the fact that the actuals 1909-10 and 1910-11 included exceptional revenue from mortgage suits occasioned by the decision of the Privy Council. Omitting, however, the receipts of the above two years, the average of four normal years preceding 1909-10 came to 1,39. The actuals of the year 1911-12 were however less by 1,63, due to the revenue of 1910-11, including about 3,00 on account of special mortgage suits mentioned above. If this figure were omitted from the actuals of 1910-11, the revenue for that year would be 32,24; and the increase in the revenue of 1911-12 would be (33,61—32,24) 1,37, which would be only slightly below the average worked out above	The decrease in the actuals was due to the Budget having been over-estimated under Sale of Court-fee Stamps partially counterbalanced by an increase under Sale of General Stamps
Burma . . .	38,97	39,53	36,71	The decrease was mainly due to the transfer of credits (89) on account of copying fees to XVIA.—Law and Justice—Courts of Law in consequence of the introduction of the system of realizing them in cash. The actuals of 1910-11 also included larger receipts of composition duty on loans floated by local bodies (14) and a special item of duty on insufficiently stamped document (38).	The decrease below the budget was due to the change in the system of realizing copying fees in cash instead of by means of stamps, to the decrease in litigation due to financial stringency accompanying the failure of several joint stock companies, to the depression in trade and to the restriction of Chetties business. The decrease was general throughout most of the important districts of Lower Burma.
Eastern Bengal and Assam	1,06,73	1,09,00	1,11,62	The increased revenue was mainly composed of 3,27 under Court-fee Stamps and 1,49 under General Stamps. The increase under the former head was apparently due to Settlement Operations, being most pronounced in the districts of Bakarganj, Mymensingh, Jalpaiguri, Dacca and Faridpur. Under General Stamps the increase had not been explained but was most marked in the Chittagong Division	The excess over the Budget occurred principally under Court-fee Stamps (2,03), receipts being very high in districts where Settlement Operations were in progress. An excess of 41 under General Stamps was due to abnormally high receipts in the Chittagong Division.
Bengal . . .	1,58,61	1,62,00	1,63,38	Normal increase due to a return of favourable agricultural conditions and the improvement of trade in Calcutta and the enhancement of stamps duty for probates accounted for the increase.	The revenue was arrested in 1908-09 and 1909-10 owing to prevalence of scarcity and recovered in 1910-11 when an increase of 2·43 lakhs appeared. Accordingly in Budget 1911-12 a similar allowance of 3 lakhs was made over the Revised Estimate of 159 lakhs adopted for 1910-11. Owing, however, to return of favourable agricultural conditions, to the improvement of trade in Calcutta and to the enhancement of stamp duty on probate of wills, etc., (by Act VII of 1910) the normal increase of about 5,00 re-appeared

IV.—Stamps—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
United Provinces of Agra and Oudh.	1,20,50	1,07,69	1,09,90	The important factor in the variation between the actuals of the two years was the decrease in receipts from Sale of Court-fee Stamps in the year under report (10,84), which was expected after the abnormal increase in the two previous years in mortgage suits due to the ruling of the Privy Council. These two years excepted, the sale in 1911-12 was the largest during the last ten years and maintained the steady yearly rise in the decade. The income from the sale of stamps for copies, on the other hand, showed an improvement of 31, mainly as the result of greater civil litigation in original courts in the preceding two years.	The revenue from Sale of Court-fee Stamps was slightly under-estimated. There has been improvement under the other heads also, chiefly in respect of other General Stamps and receipts from Hoondies. The increase under other General Stamps was mainly due to adverse seasonal conditions in the beginning of the year and poor *kharif* which favoured money-lending business and more than counterbalanced a reduction of 55 on account of compensation paid to the Benares State for British stamps supplied at their face value as an *ad interim* arrangement.
Punjab	48,92	51,50	52,57	The increase over 1910-11 was due to increase in the number of suits, large sales of immoveable property, increase in sale of lands, acquisition of proprietary rights in the Chenab Canal Colony, execution of a large number of deeds, extension of banking business, execution of agreements for transactions in connection with the Delhi Durbar and to the institution of suits filed for the ejectment of tenants from houses in the Delhi city on the occasion of the Durbar.	The increase occurred chiefly under the head Duty on impressing documents (1,10) and was ascribed to the expansion of Banking and Insurance business, the increase in the number of legal practitioners and to the large number of member certificates sent for impressment by Relief Funds.
North-West Frontier Province.	5,02	5,22	5,69	The increase was due to the general development of the Peshawar District and the growing tendency of the people to resort to litigation as also to the fact that the people now adopt written in place of oral agreements for loans, &c.	As against actuals.
Madras	1,21,16	1,26,00	1,27,25	Increase under Court-fees Stamps (4,01) was due to increased litigation and more monetary transactions.	Increase occurred chiefly under sale of general stamps due to an increase in monetary transactions.
Bombay	81,96	80,00	76,64	The decrease occurred under Court-fee Stamps (5,90) and was due to the abnormal receipts of 1910-11 in consequence of the amendment of the Limitation Act in 1908.	The decrease occurred under Sale of Court-fee Stamps (3,21) due to the abnormal rise consequent on the Limitation Act passed in 1908 not having been sufficiently allowed for and under Sale of General Stamps (77) due to less transactions involving sale and purchases of immoveable properties and money dealings.
Total in Rupees	7,21,75	7,19,94	7,22,27		
	£	£	£		
Equivalent in Sterling	4,811,7	4,799,6	4,815,1		

28. The small increase in actuals (52) as compared with the previous year was mainly the result of decreases in the United Provinces (10,60) and in Bombay (5,32) due to the abnormal rise in 1910-11, in consequence of the decision of the Privy Council referred to in last year's Report and in Burma (2,26) due to a nominal decrease owing to a change in the system of realizing copying fees and less receipt under Duty on Impressing documents and increases in Madras (6,09) due to increased litigation and monetary transactions ; in Eastern Bengal and Assam (4,89) due mainly to Settlement Operations ; in Bengal (4,77) due to favourable agricultural conditions and improvement of trade in Calcutta and in the Punjab (3,65) due to increase in the number of suits filed, sales and execution of agreements and the acquiring of proprietary rights in the Chenab Canal Colony. The increase (2,33) as compared with the Budget was the result of differences in several Provinces which were due to the causes referred to above.

V.—Excise.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India . . .	17,28	17,50	18,21	The improvement as compared with 1910-11 and earlier years was due to progressive growth.	Almost the whole of the increase occurred in Baluchistan due to increase in the rate of Still Head Duty and to increased demand for country liquor.
Central Provinces and Berar.	75,89	84,00	91,12	The average growth based on the actuals of four normal years came to about 7,42. The large increase as compared with this figure was due to unforeseen high prices having been realised for vend privileges, from bidders at the annual auction, and to the enhanced duty rates on country spirit.	The increases were chiefly under the heads License fees (4,68), Still Head Duty (1,17) and Duty on Ganja (53). Under the first head the improvement was due to keen competition at the auction sales for 1911-12 which realised unexpectedly high revenue and under the second and third heads to the fact that the estimates were fixed low on the assumption that the increase in the duty would reduce consumption, an expectation which was not fulfilled.
Burma . . .	72,01	74,40	72,97	The increase in comparison with the actuals of the previous year was chiefly due to larger receipts under License and distillery fees and duties, etc (3,57) owing to keen competition among the bidders at Rangoon and other places, partly counterbalanced by a fall of revenue under Gain on sale-proceeds of Excise opium (2,84) owing to the policy of Government in not pushing sales of opium.	The decrease was mainly due to the fall of revenue under Gain on sale-proceeds of Excise opium (2,79) owing to the policy of Government in not pushing sales and to the restriction of sales of opium to natives of Burma, partly counterbalanced by larger receipts under License and distillery fees and duties, etc., (1,31) on account of keen competition among the bidders at Rangoon and other places.
Eastern Bengal and Assam.	78,71	79,30	82,82	The improvement in revenue amounting to 4,11 was made up mainly of an increase under License and Distillery fees and Duties for the sale of liquors and drugs (3,62) and under Duty on Ganja (39). The growth under the former head though not so great as in the previous year, pointed to the growing prosperity of the people, which allowed of a most favourable settlement of shops for the sale of liquor and opium.	Actuals exceeded the estimates under License and Distillery fees and Duties for the sale of liquors and drugs (3,11) and under Gain on sale proceeds of Excise Opium (59) but fell short of the estimate under Duty on Ganja (20). The estimate under the first head was based on actuals of 1910-11 as it was not anticipated that receipts would remain stationary after the large rise of 4,62 in that year. This expectation was falsified. A somewhat low figure was taken in the estimate for receipts on account of opium and a somewhat high one for receipts on account of ganja, in the belief that the use of the latter was to some extent superseding the use of the former. This was, however, only partially borne out by facts.
Bengal . . .	1,79,74	1,81,00	1,94,28	The revenue was adversely affected in 1908-09 and 1909-10 on account of failure of crops and recovered in 1910-11. The actuals, 1911-12, were better by over 14 lakhs, of which 10 lakhs represented normal increase and about 4 lakhs were attributed to advance in prices at which shops were settled and to the raising of duty on foreign liquor which diverted consumers from imported to country spirits. Agricultural conditions had improved and with hopes of increased business there was keen competition for shops.	Budget allowed for a moderate growth (300 over the Revised originally adopted for 1910-11) as it was assumed that further reforms to be introduced would check the consumption of stimulants. But the prevalence of favourable agricultural conditions led to substantial improvement in revenue.

V.—Excise—contd.

Province.	Accounts, 1910-11	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
United Provinces of Agra and Oudh.	1,02,79	1,04,26	1,11,32	The revenue under this head fell year by year from 1905-06 owing to the adverse influence of famine, and was reviving only from 1910-11, partly due to the return of prosperity and partly to reforms introduced. The actuals for the year under report showed an improvement of 8,53 over the previous year which was mainly attributable to continued prosperity and to the resultant brisk competition for licenses. A large number of marriages and the introduction of the Distillery system into the Jhansi, Jalaun and Hamirpur districts contributed towards the improvement under Country spirits, the head under which the bulk of the increase (7,88) appeared, notwithstanding a reduction of over 1,00 in revenue from Farms and Outstills consequent on the conversion of the outstills in the districts above mentioned. There were increases under some of the other heads notably under Duty on Hemp Drugs (85), but Foreign Liquors showed a falling-off of 80 which was chiefly due to a decrease in the consumption of locally brewed beer consequent on increased duty, and to the introduction of the Military Canteen system and importation of English beer in canteens worked by regimental authorities.	The Budget was a cautious estimate; but owing to the causes mentioned against Actuals, there were increases under Country Spirit License fees (retail) and Still Head duty, Duty on Hemp Drugs and under License fees on Opium, and a decrease under Still Head duty on Foreign Liquors. The receipts from sale of Excise Opium also exceeded expectations as a result of higher issue price of opium. There were other variations which counterbalanced each other.
Punjab . . .	56,95	58,00	64,00	The increase was generally accounted for as explained under Budget.	The increase was due to the enhanced fees realized at the annual auctions of vend licenses, the increased receipts from still-head duty owing to large issues from distilleries and the enhancement of the duty on charas, the imports of which increased instead of decreasing, as was anticipated owing to the rumours that the Chinese Government was going to stop the trade with Yarkand. The increase was further due to the increasing popularity of Excise opium and the enhancement of the acreage rate
North-West Frontier Province.	2,78	2,60	3,16	The increase was due to keen competition amongst bidders at the auction of excise leases	The increase was due partly to keen competition amongst bidders at the auctions of Excise leases and partly to larger importation of Afghan opium than was anticipated
Madras . . .	2,77,74	2,90,00	3,00,64	The increase over 1910-11 represented the normal growth of revenue as compared with the actuals of the three years ending 1908-09. This increase was not maintained in 1909-10 and 1910-11. The increase was also partly due to the enhancement of duty on ganja and bhang from 1st April 1911.	The Budget, which was based on the Revised Estimate for 1910-11 and the actuals for 1909-10 was fixed at a somewhat low figure, as the rate of increase was not so marked in these years as in the previous ones. But owing to a favourable season the receipts exceeded the Budget chiefly under excise duty on country spirits, tree-tax and rents of arrack, opium and toddy shops.

V.—Excise

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review on Actuals against Actuals, 1910-11.	Local Account Officer's Review on Actuals against Budget, 1911-12.
	R	R	R		
Bombay . . .	1,89,73	1,92,00	2,02,94	The increase was mainly due to administrative improvements and larger consumption.	The improvement of the revenue was mainly due to administrative improvements and a larger consumption. The still head duty was raised in almost all the districts and yielded more. The consumption of liquor in certain districts increased under the stimulus of good wages and higher prices. The consumption of toddy was more popular owing to additional facilities allowed by Government. A larger quantity of opium also was consumed, and as Government bought their stocks at a cheaper rate, the net gain was more. Changes in the licenses for the retail sale of opium, by which fees were collected according to sales, brought in additional revenue On the other hand exports of Ganja were less as a result of the very large exportation in the previous year
Total in Rupees .	10,54,55	10,83,06	11,11,46		
	£	£	£		
Equivalent in Sterling	7,030,3	7,220,4	7,609,7		

29. The increase or decrease of revenue under this head indicates closely the growth or decline of prosperity of the population. Consumption of exciseable liquor is regarded as a luxury and increases when the population as a whole consider that they have money to spare for luxuries Thus every province contributed towards the increase (86,91) over the Actuals of 1910-11 The increase was largely due to normal growth and occurred chiefly in Madras (22,90) due to the return of normal conditions following on two bad years, the enhancement of duty on ganja and bhang and increased issues; in the Central Provinces (15,23) due to high prices obtained at the sale of vend privileges and enhanced duty or country spirits, in Bengal (14,54) due to high prices at the sale of shops consequent on a return of favourable agricultural conditions and increased duty on foreign liquor which led to larger consumption of country spirits, and in Bombay (13,21) due to enhanced still duty in nearly all districts increased consumption and better prices for sale of licenses in some districts counterbalanced by the loss consequent on the decrease in the number of opium chests diverted for home consumption and increase in the direct purchase by Government.

30. Every province except Burma also contributed towards the increase (58,40) over the Budget. The chief increases were in Bengal (13,28) Bombay (10,94), Madras (10,64), the Central Provinces (7,12) and were generally due to the causes already enumerated; the Budget not having been framed on the anticipation of such a favourable season. The increase in the United Provinces (7,06) was due to continued prosperity and reforms introduced. The Budget provided for a growth of 14,00 in Madras and 7,00 in the Central Provinces and for a moderate growth in other provinces, as it was expected the further reforms to be undertaken would check the consumption of stimulents. The actual results showed a substantial improvement

31. The receipts under License and Distillery fees and duties for the sale of Liquors and Drugs increased by 88,30 which included an increase under country spirits (including toddy and pachwai) of 76,55. Under opium including receipts from license fees and duty the gain was only 1,82. Bengal (1,62), Bombay (1,57) and the Central Provinces (1,31) were the chief contributors to the gain under license fees (5,72). The loss on transit duty (4,27) occurred almost entirely in Bombay (3,85), and was due to the smaller number of chests diverted for home consumption and increase in the direct purchase by Government.

32. The revenue from other drugs, ganja, bhang etc., was 1,13,02 as compared with 1,06,36 in 1910-11. Of the increase (6,66), an improvement of 4,55 occurred under license fees chiefly in Bengal (2,41) due to favourable season and a return to normal conditions and in the United Provinces (82) and 2,11 occurred under ganja chiefly in Madras (1,10) due to enhanced duty and increased issues and in Bengal (74).

VI.—Provincial Rates.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	2	9	11	The low actuals in 1910-11 were due to advance payment in 1909-10 of pass duty on Malwa opium in order to secure priority of export.	
Eastern Bengal and Assam.	17,23	17,60	17,58	The increase was due to re-valuation of lands in some of the Eastern Bengal districts.	
Bengal . . .	41,54	40,00	40,56	The fall of 1,00 as compared with accounts 1910-11 was due to withholding of payment by an important Coal Co. in Manbhum pending result of an appeal against assessment (50) and realizations of arrears in 1910-11 and the decrease in voluntary payment in Mozaffarpur in 1911-12 (43). Proprietors stopped payment on coming to know that it was not obligatory to pay cess along with the Land Revenue.	A reduction was made in the Budget of 1911-12 in consideration of smaller profits on coal mines but the profits were higher than was anticipated resulting in an improvement of 75 in revenue. Against this there was a decline (18) under General rate for the management of private estates owing to the unexpected release during the year of the Hutwa and Dumraon Estates and the sale of the greater portion of the Mahatha estate.
United Provinces of Agra and Oudh.	24,05	23,76	23,74	The decrease as compared with the previous year was mainly due to the fact that Village Police charges on account of the Family Domains of the Maharaja of Benares were no longer paid by Goverment and subsequently recovered as Cess. Release of certain Court of Wards' estates also contributed towards the fall in revenue to a small extent.	
Punjab . . .	25	25	28		
North-West Frontier Province.	2	4	3		
Total in Rupees .	83,16	81,74	82,30		
Equivalent in Sterling	£ 554,4	£ 545,0	£ 548,7		

33. Bengal was mainly responsible for the decrease (86) as compared with the actuals of the previous year and the increase (56) as compared with the Budget The decrease in Bengal (98) was due to the non-payment of the rates by a coal company pending the result of an appeal against the assessment and the stopping of optional advance payments and the increase (56) to higher profits on coal mines

VII.—Customs.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	24	26	23		
Central Provinces	2,08	2,10	2,52	The normal growth of custom revenue, taking the actuals of the last four years, averaged about 11, the large increase of 44 in 1911-12 was attributed to the successful working of mills in certain districts on account of excellent cotton crops.	The improvement was due to the cause described under Actuals.
Burma	1,65,77	1,58,12	1,69,65	Compared with the actuals of 1910-11, the increase was chiefly due to larger receipts obtained from duty on cotton manufacture, manufactured articles, raw materials, articles of food and drink, tobacco, and petroleum, partly counterbalanced by a fall under spirits, liqueurs and sugar	Compared with the Budget, the improvement was mainly due to larger receipts from duty on cotton manufactures, manufactured articles, petroleum and tobacco and to heavy exports of rice to the Straits, Java and Japan.
Eastern Bengal and Assam.	1 29	1,50	1,61	The increase in revenue occurred principally under Import Duties on (1) Articles of food and drink, (2) Chemicals, drugs, etc., (3) Sugar, (4) Cotton manufactures and (5) Manufactured metals. The Collector of Customs, Chittagong, reported that the rise under (1) and (2) was due to the proprietors of Chemists' Firms and Managers of Assam Tea Gardens obtaining their supplies direct from Europe instead of from Calcutta. The improvement under (3) was due to the low price of Java Sugar and that under (4) and (5) to the genreal prosperity of the people.	The growing demand for Cotton Goods of European Manufacture and manufactured metals was underestimated when the Budget was prepared.
Bengal	2,74,81	2,73,32	2,96,21	The improvement of 21,40 over the actuals 1910-11 included 8,71 contributed by Petroleum, the lowering of prices in the recent rate war between the Standard Oil Company and the Royal Dutch Shell Transport Combination having enabled the foreign oil to recover a portion of the lost ground, a special receipt of 5,80 resulting from the Coronation Durbar and (2,76 under Liquors, 3,04 under manufactured articles), 6,91 by duty on cotton goods owing to favourable conditions coupled by a large fall in the price of raw materials, 4,98 from Export duty on rice due to strong demand for Bengal rice caused by diversion of Burma rice to meet the famine in the Far East and drought in Europe. Increases of 1,49 occurred under Metals and of 1,28 also under Silver owing to speculative operations controlled from Bombay. Against these, there was a decline of 4,97 under Sugar resulting from the diversion of Java sugar to Europe caused by scarcity and high prices prevailing there, and 3,16 under Tobacco owing to the rapid development of the local cigarette industry.	In the Budget, allowance was made for a small increase of 2,00 over the Revised Estimate of 2,71,00 originally adopted for 1910-11. An increase of 1,50 under Tobacco, 1,50 under Cotton manufactures, 1,00 under Sugar, etc., was anticipated, while a very cautious Estimate was made for the duty on silver which was expected to fall by 2,00. A decrease of 1,00 under manufactured articles was balanced by small increases under other heads. In the actual results duty under both Sugar and Tobacco declined considerably (6,43 and 4,38 respectively), considerable improvement occurred under Petroleum (8,80), Cotton goods (7,56), Rice (4,98), Silver (1,57), and there was an exceptional receipt of 7,00 resulting from the importation of liquors and manufactured articles in connection with the Coronation festivities.
United Provinces of Agra and Oudh.	1,58	1,65	1,61		
Punjab	7	8	11	......	The increase chiefly occurred in the Lahore District and was due to an under-estimate.

VII.—Customs—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actual against Actuals, 1910-11.	Local Account Officer's Review of Actual against Budget, 1911-12.
Madras . . .	73,75	74,50	79,71	Increase was due to larger importation of cotton goods and manufactured articles, to larger clearance from bond of spirits and liqueurs, to larger exports to Ceylon and the Reunion in place of the Burma trade and to larger exportation of kerosine oil *viâ* Pondicherry and Karikal.	Increase due to larger importation of cotton goods and manufactured articles, to larger clearances from bond of spirits and liqueurs and to larger exports of rice and paddy to Ceylon and the Reunion on account of the diversion of the Burma trade from those markets.
Bombay . . .	4,73,26	4,20,57	4,18,64	The decrease as compared with the actuals of the previous year was mainly under Sea Customs—Imports, which was partially covered by an excess under Excise duty on cotton manufactures. The falling off was chiefly in the imports of silver bullion, sugar and metals. It was explained that the realizations of the specific duty of annas 4 per oz. on Silver were affected by the conversion of the large quantity of bar silver into Dollars, on which under special arrangements with the Mint no duty was charged, and yielded about 65,00 as against 1,30,00 in 1910-11. Imports of sugar were contracted owing to the failure of the Continental beet crop. Stocks of beet were practically depleted and the high prices attracted cane-sugar from every quarter and Mauritius sugar purchased for Indian consumption was diverted westward. Under Metals the decline was partly due to large stocks of Copper at the close of the year 1910-11 and partly to advance in prices of copper in the second half of the year all over the world, the result being that the imports by Indian buyers were restricted. Imports of petroleum, however, greatly increased owing to keen competition by American Companies in reducing the rates.	The decrease was due to the same causes described under Actuals.
Total in Rupees .	9,92,85	9,33,10	9,70,29		
	£	£	£		
Equivalent in Sterling	6,619,0	6,214,0	6,468,6		

34. The actuals were 22,56 worse than the actuals of 1910-11 but were 38,19 better than the Budget. The decrease as compared with actuals was the result of a decrease under Bombay (54,62) due to less receipts from silver bullion (66,44), sugar and metals, counterbalanced by larger receipts from petroleum, manufactured articles, cotton piece goods, spirits and liqueurs and articles of food and drink and an increase under Bengal (21,40) due to larger receipts from petroleum, cotton goods, rice, manufactured articles and liquors and less receipts from sugar and tobacco.

35. The increase over the Budget occurred under Bengal (22,89) due to the causes already described and under Burma (11,53) due to larger receipts from cotton manufactures, manufactured articles, petroleum, tobacco and heavy exports of rice.

36. As compared with the Budget, the actuals showed an increase under petroleum (15,69) cotton manufactures (14,16), manufactured goods (11,54) and excise duty on cotton goods (7,79) and a decrease under sugar (ordinary duties) (11,66), tobacco (8,12) and metals excluding Silver Bullion and Coin (4,75). The Coronation Durbar was responsible for an exceptional receipt of 7,00 under liquor and manufactured articles.

VIII.—Assessed Taxes.

Province.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910 11.	Local Account Officer's Review of Actuals against Budget, 1911-12
	R	R	R		
India . . .	22,94	23,15	24,16	The increase as compared with the previous year was chiefly due to Departmental variations and to the recovery of certain arrears in Ajmer.	.
Central Provinces	6,32	6,4[illegible]	7,06	For normal years the standard growth of revenue works out to about 23. The difference between the actuals of 1911-12 and 1910-11 was 74, which was accounted for mainly by the improvement in the method of assessment sanctioned by the Local Administration in 1911-12.	The increase over the Budget was due to the cause shown under Actuals, the orders of the Local Administration having been received after the Budget was framed.
Burma . . .	19,36	19,62	19,40	....	In comparison with the Budget the decrease occurred mainly under Ordinary Collections, the reason assigned being depression of trade and contraction of credit chiefly in the Pegu and Tenasserim divisions, and under Deductions by local authorities from salaries and pensions owing to the reduction in the working staff of the Rangoon Port Commissioners as well as the transfer of the District Cess Fund Works of several districts to the Public Works Department.
Eastern Bengal and Assam	12,60	12,84	1[illegible],97	The revenue in 1910-11 did not reach expectations owing to the weak state of the jute market in certain divisions during that year. In 1911-12 the jute trade was prosperous and a more than normal increase in revenue occurred.	The prosperity of the jute trade which had not been fully allowed for in the Budget caused the excess in receipts.
Bengal . .	51,21	55,62	57,76	The increase was due to normal growth and arrear collections.	The Budget allowed for a normal growth of about 1,50 under Ordinary Collections and included recoveries from the Delhi-Umbala-Kalka Railway. The latter were however adjusted in the books of the Examiner, Railway Accounts, Calcutta. The normal growth was 1,25 and arrear collections due to late assessment of some limited Cos. amounted to 65. but there was a falling off of 28 in consequence of the depression in the coal, jute and gunny trades.
United Provinces of Agra and Oudh	23,67	24,10	24,16	The revenue increased from 21,13 to 23,67 in the five years from 1905-06 to 1910-11, an average of 50 per annum, which was practically maintained in the year under report.	
Punjab . .	15,60	16,42	16,22	As compared with 1910-11, the increase was due to the fact that trade was good during that year and the estimate of the assessment for 1911-12 was based on that fact.	The decrease was due to an over-estimate.
North West Frontier Province.	1,38	1,38	1,43	The increase was due to a rise in the number of assessees in the Peshawar and Kohat Districts	
Madras . . .	31,25	31,93	32,07	Increase was due to normal growth	Increase due to early assessment and prompt collection in some of the districts.

VIII.—Assessed Taxes—*concld.*

Province.	Accounts, 1910-11	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Bombay . . .	51 07	49,02	54,30	The large increase in the revenue was not only the result of improved trade but reflects the greater efficiency of the Income Tax Department, assessment and collection being both improved under the recent arrangements. The divided portion of the revenue stood at the highest figure during the last five years as shown below— 1907-08 . . 48,21 1908-09 . . 47,52 1909-10 . . 47,17 1910-11 . . 51,00 1911-12 . . 54,14	The increase was due to improved trade and more efficient arrangements for the assessment and collection of the revenue and to a large amount of tax collected on salaries
Total in Rupees	2,39,00	2.40,51	2,47,93		
	£	£	£		
Equivalent in Sterling	1,593,3	1,603,4	1,652,9		

37 The receipts of the year were better than in 1910-11 by 8,93 and than the Budget by 7,42. All provinces contributed to the increased over actuals, which was mainly due to normal growth, a prosperous year and improved trade conditions The largest increases were in Bombay (2,63) due to improved trade and increased efficiency in assessment and collection, in Bengal (1,55) due to normal growth and some arrear collections and in India (1 22) due to increased receipts from the various departments. As compared with the Budget the increases were chiefly under Bombay (5,28) and India (1,01) due to the causes already described.

IX.—Forest.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
India . . .	7,63	8,[illegible]6	8,80	The improvement as compared with the actuals of the preceding year was due chiefly to better prices obtained for teak wood and padouk timber in Coorg and Port Blair respectively.	Same remarks as against Actuals.
Central Provinces	21,14	22,50	25,50	Owing to the abnormal fluctuations of revenue under this head for the past few years, it was not possible to work out accurately the average growth or deterioration. The revenue decreased annually prior to 1910-11 on account of years of scarcity, exhaustion of C class forests and exemption of calves from grazing dues. With better seasons and increased activity in the Department, there has, however, been a genuine development in some Divisions, which together with the supply of grass to the Bombay Presidency, worth about 1,15, swelled the receipts of 1911-12	The actuals included 1,15 on account of grass supplied to the Bombay Presidency and which was not budgetted for as the demand was not anticipated at the time. The balance of the increase was partly due to an under-estimate and partly to development of income in the Northern Circle under the head Departmental Timber Operations and in the Berar Circle under the head Receipts from Grass and Grazing
Burma . .	1,01,08	1,02,19	99,68	Compared with the actuals of 1910-11, the decrease was mainly due to the failure to collect 3,01 due from the lessees of the Mergui Rubber Plantations and to smaller receipts from lessees' timber in the Northern and Southern Circles, partly counterbalanced by increased sales of timber from the Government Timber Depôt, Rangoon, and by the extension of the departmental supply of fuel to Government launches.	In comparison with the budget, the decrease was mainly due to the non-realisation of 8,00 payable by the lessees of the Mergui Rubber Plantations, to the falling-off in revenue from lessees' timber, to an over estimate of the revenue realizable from foreign timber in the Kado and Agency Divisions of the Tenasserim Circle, to smaller receipts from the Kheddah Department owing to the sale of a smaller number of elephants, partly counterbalanced by the larger royalty on teak paid in the Prome Division and larger extraction of timber from unclassed forests
Eastern Bengal and Assam	18,91	17,68	17,79	A decrease of 2,10 under Timber and other produce removed from the Forests by Government Agency was due almost entirely to large advance payments received in 1910-11 from the Eastern Bengal State Railway and the Engineer-in-Chief Lower Ganges Bridge on account of sleepers and other scantlings supplied from the Goalpara division during 1911-12 There was also a decrease of 21 under other receipts which was attributed in part to the disturbing influence of the Abor Expedition in the Lakhimpur Division. An increase of 1,22 under Timber and other produce removed from the Forest by Consumers and Purchasers was due mainly to the exploitation by traders of the reserved forests of the Jalpaiguri, Buxa and Goalpara Divisions (the coupes in the last named division having been closed in the previous year).	The actual receipts from Timber and other produce removed from Forests by Government Agency fell short of the estimate by 1,30 mainly owing to transport difficulties in the Goalpara Division and the consequent failure to complete sales originally proposed. This was, however, rather more than counterbalanced by an excess of 1,45 under Timber and other produce removed from Forests by Consumers and Purchasers due to large exploitation of the reserved forests in the Jalpaiguri, Buxa and Goalpara Divisions. The falling off under the former head was in marked contrast to the rise which had taken place previously the receipts having more than doubled in the five years from 1906-07 to 1910-11.

IX. Forest—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Bengal .	11,67	.2 50	11,22	The actuals were slightly less than those of 1910-11 owing chiefly to short extraction of fire-wood (29) in Sunderbans arising from tiger-scares and of timber (8).	Budget provided for an increase of 55 on account of normal growth under, Timber and Fire-wood removed by Consumers and Purchasers and of 27 on account of the proposal to work the removal of timber in Angul by Government Agency. There was however a fall under Timber and Firewood removed by Purchasers, etc. owing to tiger-scares in Sunderban and the departmental extraction in Angul was reduced in favour of extraction by purchasers.
United Provinces of Agra and Oudh.	23,79	25,00	30,16	As compared with 1910-11 the actuals showed an improvement of 3,93 in the Eastern Circle and of 2,45 in the Western Circle. In both circles receipts from timber and bamboos were better owing to higher prices fetched at auction sales and to the disposal in the Eastern Circle of a very large quantity of trees killed by the drought of 1908. There was a greater demand for fuel especially in the Eastern and for turpentine and resin in the Western Circle.	The causes enumerated against Actuals also accounted in the main for the improvement as compared with the Budget.
Punjab	12,18	12,23	13,10	The increase over 1910-11 was mainly due to the refund of contributions for maintenance of roads and bridges in the Bashahr division by the Public Works Department as well as increased receipts of salvage fees on traders' timber, rafting fees and compensation counterbalanced by smaller receipts from sale of trees in the Bashahr division.	The improvement was due to larger sales of standing trees in Kangra and Kulu, to better prices having been realized owing to the development of the 'Chir' charcoal industry, to the sale of trees in the Hamirpur range where fellings had been held in abeyance for several years, to larger sales of fire-wood from areas which came under the colonization scheme in the Montgomery and Multan divisions, to better prices obtainted from 'Van' firewood in Chenab division, to the sale of Kala Chitta coupes to purchasers, to the refund of contributions for maintenance of roads and bridges in the Bashahr division by the Public Works Department, to the realization of fees from the Patriata rope-way, to increased receipts on account of salvage fees and to an increase in the number of compensation cases and to a decrease due to the fall in the value of the Patriata rope-way, to felling of Kala Chitta coupes by purchasers, to short sales at Changa Manga owing to fall in prices and shortage of wagons and to decrease in the sale of turpentine.
North-West Frontier Province	2,05	1,61	1,58	As compared with 1910-11, the decrease was chiefly due to the recovery of 10 only on account of Hazara timber sold in Jhelum instead of the fixed contribution of 76, counter-balanced partly by increase due to larger sale of trees in the Dunga Galli and Thandiani Range and higher receipts for firewood supplied to troops in the Gallies.	Total actuals closely followed the Budget with variations under the Minor heads. The decrease was due to the sale of trees in the Jhelum circle of the Thandiani Range not having been effected, counter-balanced to some extent by higher receipts on account of seigniorage and fines.

IX.—Forest—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12
Madras	38,80	40,00	41,69	Increase was due to increased revenue from sale of trees on darkast and poramboke lands to better demand for timber from Rampa forests, to the sale of coupes standing to contractors, to higher prices obtained for casuarina coupes and to better crops and prices and keener competition for miscellaneous produce and greater demand for road material	Increase occurred chiefly under Timber and Fire-wood and Charcoal removed by Consumers or Purchasers, due mainly to increased revenue from the sale of trees on darkast and poramboke lands, to leasing out of fuel and bamboo coupes standing to contractors and to realization of arrear kumri rents, under Other Receipts, and to an increase in the number of compounded cases.
Bombay	37,18	37,70	43,31	The following were the figures of the revenue and expenditure of the Bombay Forest Department during the two years - Revenue / Expenditure / Net Revenue 1910-11 . 37,18 / 20,70 / 16,48 1911-12 . 43,31 / 26,64 / 16,67 Excluding the figures of receipts and charges on account of Famine Grass Operations the Forest revenue showed a net advance of 74 over that in 1910-11 after covering the increased cost of collections (2,32) which was due chiefly to the introduction of the reorganization of the Subordinate Forest Service, time-scale of pay to the Provincial Forest Service and payments of Royal Bonus and Grain Compensation allowances The increase in revenue was mainly due to the timber and firewood coupes in the Northern Circle having fetched better prices Owing to scarcity of fodder higher prices were obtained for grass lands, more grass was removed from forests and large receipts came in from grazing fees in the Central Circle The improvement would have been still greater, but for the decrease in revenue in the Southern Circle, as owing to the failure of contractors to bring to the depôts the timber arranged for much of the expected timber sales could not be effected.	Excluding the special receipts (3,06) on account of Famine Grass Operations, the actuals showed an advance of 2,55 over the Budget This was mainly due to the timber and firewood coupes having fetched better prices. Owing to scarcity of fodder higher prices were obtained for grass lands, more grass was removed from forests and larger receipts came in from grazing fees. Collections of Mhowra seed and Hirda were higher than expected. The demand for bamboos and other minor produce showed a general increase The improvement would have been still greater but for decrease in revenue in the Southern Circle, as owing to the failure of the contractors to bring to depôts the full quantity of timber, budgetted for, much of the timber could not be sold. The Railway Company also failed to inspect in time, for delivery during the year the sleepers that were ready.
Total in Rupees	2,74,43	2,79,83	2,92,83		
	£	£	£		
Equivalent in Sterling	1,829,6	1,865,5	1,952,2		

38. Excluding the special receipt of 4,50 in Burma on account of the instalment of the sale price of the Mergui Rubber Plantations from the actuals of 1910-11 and the similar receipt of 1,50 from the actuals of 1911-12, there was an improvement of 21,40 This figure, however, included the unexpected receipt in Bombay (3,06) and the Central Provinces (1,15) on account of Famine Grass Operations, and in the United Provinces on account of the disposal of a very large quantity of trees killed by the drought of 1908 The increases included in the improvement occurred mainly in these three Provinces, and besides the causes stated, were due in the United Provinces (6,38) to higher prices obtained at auction sales for timber and bamboos, and greater demand for fuel, turpentine and rosin ; in Bombay (6,13) to better prices obtained for timber and firewood coupes and to better receipts in connection with grass and grazing fees, and in the Central Provinces (4,36) due to general development consequent on a better season and increased activity. There was an increase also in Madras (2,89) due to better prices and greater demand.

IX—Forest—*concld.*

39. The Budget provided for a receipt of 4,50 on account of the sale-proceeds of the Mergui Rubber Plantations. Only 1,50 of this was realized. Excluding these special receipts, the improvement over the Budget was 16,00. As in the comparison made above the increases occurred chiefly in Bombay (5,61), United Provinces (5,16) and Central Provinces (3,00) and Madras (1,69) and were accounted for generally in a similar way. In Bengal a normal growth of 55 and an improvement of 27 for timber worked by Government Agency was expected but there was a decrease of 1,28 due chiefly to the departmental extraction of timber being reduced in favour of extraction by purchasers and to tiger scares in the Sunderbans.

X.—Registration.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
	Rs.	Rs.	Rs.		
India . . .	25	23	27		
Central Provinces .	3,23	3,25	3,49	The increase was about normal.	The Budget was under-estimated. A rise in the volume of registration business in Berar accounted for the increase in the actuals.
Burma . . .	2,00	1,86	2,02	......	The increase over the Budget was due to larger receipts from compulsory registrations affecting immoveable property and from instruments of sale and mortgage.
Eastern Bengal and Assam.	9,67	9,75	10,59	The increase in receipts occurred under Fees for registering documents and was partially explained by the opening of some new Registration offices.	Same remarks as for Actuals.
Bengal . . .	12,59	13,26	12,98	The increase of 39 over the actuals of 1910-11 was not much below the average growth of 50 a year.	Budget allowed for an increase of 50 over the Revised (12,75) originally adopted for 1910-11. But the expansion in the work of Registration in 1910-11 arising from general economic progress did not keep pace with the contraction caused by returning agricultural prosperity and the fall in prices: the revival of commercial activity in that year was not as great as was anticipated and the actuals fell to 12,59. Budget for 1911-12, therefore proved high.
United Provinces of Agra and Oudh.	5,07	5,50	5,95	......	Budget placed the revenue below that of the previous year which was abnormal in consequence of the renewal of a large number of deeds in view of the termination on the 7th August 1910 of the two years' grace extended by the Limitation Act (IX) of 1908 to mortgage suits otherwise time-barred. The receipts, however, exceeded expectations, the increase under Miscellaneous being attributable to an order of the High Court which made it incumbent on decree holders who desired to bring property to sale to satisfy themselves about encumbrances on the property and to pay the usual fees. Formerly this was done for them free of charge.
Punjab . . .	3,00	3,04	3,16	... .	The increase was due to a larger number of documents having been registered than was anticipated in the Budget. This was a fluctuating head.
North West Frontier Province.	34	42	41	As compared with the actuals for 1910-11 the increase was chiefly under the head Fees for Registering documents and was due to the enhanced number and value of instruments registered during the year 1911-12 chiefly in the Peshawar District.	......
Madras . . .	19,28	19,80	20,58	Increase was due to unfavourable seasons and the opening of new offices.	Increase was due to the opening of new registration offices during the year and to unfavourable seasons or untimely rains in certain districts.

X.—Registration—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actual, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Bombay	7,55	7,45	7,43	There was a special receipt of 19 in 1910-11 for registering the Vesting Order relating to the properties of the Indian Institute of Science. Allowing for this there was a small increase in revenue due to extension of Registration in Sind. The increase would have been more but for the abolition of Village Registration in the Deccan.	There was an increase of 20 in Sind due to steady increase since 1908 owing to the application of the Transfer of Property Act of 1882, to that Province. This was, however, almost nullified by the decrease consequent on the abolition of village registration in the four Deccan districts.
Total in Rupees	63,88	64,56	66,88		
	£	£	£		
Equivalent in Sterling	425,9	43 1	445,8		

40 The normal growth under this head referred to last year was maintained and there was an increase as compared both with previous year's actuals (3,00) and with the Budget (2,32) The increase as compared with the actuals was most marked in Madras (1,30), due to an unfavourable season and the opening of new offices; this latter cause also partly accounted for the increase in Eastern Bengal and Assam (92) The increase as compared with the Budget was mainly in Eastern Bengal (81) and Madras (78) and was due to the same causes The Budget allowed for important growth of revenue in Bengal and Madras While the increase was more than realised in Madras, there was a falling off in Bengal (28), due to the fact that the Budget allowed for an increase of 50, the estimated normal growth over the revised estimate figures (12,75) of 1910-11 The actuals in that year, however, realized only 12,59 and compared with this, the increase actually obtained was 39 instead of 50

XI.—Tributes from Native States.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	22,58	20,12	21,34	Variation under succession fees (74) and the suspension of part of the tribute due from Bundi (57) contributed chiefly to the decrease as compared with the actuals of the preceding year.	Old arrears aggregating 1,90 which were not provided for in absence of definite information about their realization, were recovered from Jaora and other States. On the other hand, an instalment of 57 payable by Bundi in 1911-12 was suspended, and the Royal announcement at the Coronation Durbar abolishing Fees on succession to Native States resulted in a decrease (11) under this head The net result of these variations produced the increase (1,22) as compared with the Budget
Central Provinces	2,42	2,30	2,36	Amounts were recovered in advance in the year 1910-11.	Recovery of 4 from the Raigarh State in 1910-11 instead of in 1911-12, as anticipated when the budget was framed, caused the reduction in the actuals.
Burma	4,12	3,08	4,31		The Budget allowed for a remission of part of the tributes from the Shan States and the increase over the Budget was due to realization of the full amount of the tribute fixed, partly counterbalanced by the fact that the tribute payable by the Mong Mit State was not credited during the year.
Eastern Bengal and Assam.	50	50	50		
Bengal	52	52	52		
United Provinces of Agra and Oudh.	...	1,90	3,13	The increase was due to the payment of tribute by the newly constituted Benares State and to the tribute from the Kapurthala State being paid into the Bahraich Treasury instead of into a Punjab Treasury.	Budget did not provide for the tribute from the Kapurthala State which, under an arrangement recently approved by the Local Government, was paid into the Bahraich treasury instead of, as formerly, into a Punjab treasury The increase thus caused was partly counterbalanced by a short payment of 8 by the newly constituted Benares State which has been made good in 1912-13.
Punjab	2,77	2,76	1,18	The decrease was due to the payment of the Kapurthala State tribute (1,31) into the Bahraich treasury of the United Provinces with effect from the year 1911-12	The transfer of payment referred to under Actuals accounted for the decrease.
Madras	44,97	44,97	44,97		
Bombay	13,24	16,59	10,61	The decrease was due to the postponement in consequence of famine of the payment of certain tributes partly counterbalanced by the recovery of arrear *Nazarana* (47) due by the Limbdi State.	In consequence chiefly of the unfavourable season, in Káthiáwár, the recoveries of tributes and contributions due from certain Native States (3,18) were postponed, while 2,80 being the aggregate of the amount of *Nazarana* due from certain States were remitted as a Durbar concession.
Total in Rupees	91,12	92,83	89,25		
	£	£	£		
Equivalent in Sterling	607,4	618,8	595,0		

XI.—Tributes from Native States—*concld.*

41 The decrease (1,87) as compared with the actuals of 1910-11 was the result chiefly of decreases under Bombay (2,63) due to postponement of the payment of tributes and contributions by certain Native States, counterbalanced by the recovery of arrears of *Nazarana* due by the Limdi State and under India (1,24) due to smaller succession fees and the postponement of payment of tributes by the Bundi State and to the fact that the previous year's actuals included similar arrears from the same State and an increase under the United Provinces (1,82) due to the payment of tribute by the newly constituted Benares State.

42 The main cause of the decrease as compared with the Budget (3,58) was the announcement made at the Coronation Durbar, that no *Nazarana* would henceforth be payable by Indian Princes upon succession to their States. This resulted in a decrease to the extent of 2,91. The other causes of the decrease are explained below. In Bombay, there was a decrease of 3,18 due to the postponement of payment of tributes and contributions by certain Native States owing to unfavourable season In Burma, however, there was an increase of 1,26 due to the receipt of the full tributes from the Shan States whereas a remission had been anticipated in the Budget and in India, an increase of 1,22, the result of the recovery of arrears of contribution payable by the Jaora State and the postponement of payment of part of the tribute due from the Bundi State.

XII.—Interest.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	74,02	67,61	71,69	The high actuals in the preceding year were due to the inclusion of the interest on overdraft by the Indian Midland Railway purchased by Government on 1st January 1911.	Increase over the Budget was due chiefly to larger overdraft of Capital by the Bengal Nagpur Railway in connection with the old extensions undertaken under the contract of 1902.
Central Provinces	2,53	1,85	2,17	Continued liquidation of the outstanding loans, which were heavy in 1910-11, accounted for the decrease.	The Budget was fixed low under the heads Interest on Land Improvement Loans and Interest on Agriculturists' Loans.
Burma	1,09	1,14	1,27	The increase was due to larger outstanding balance of advances made to cultivators in 1910-11 and 1911-12, and to larger receipts on account of interest on fresh loans taken by certain Municipalities.	The increase was mainly due to larger outstanding balance of advances made to cultivators in 1910-11 and 1911-12.
Eastern Bengal and Assam.	1,73	1,67	1,61	The fall in receipts compared with 1910-11 was mainly under Advances granted to cultivators under which head the balance of loans outstanding was much lower than in the previous year, the balance on 1st April 1911 being 8,11 against 10,60 on the corresponding date in 1910.	The decrease was due to the earlier repayment of loans granted to cultivators than was anticipated.
Bengal	19,78	18,1[illegible]	19,82	The actuals of 1910-11 were nearly maintained in the aggregate, arrear recovery from the Calcutta Port Fund having been set off by a diminution of recovery from cultivators (17), owing to gradual reduction of outstandings, and by smaller payment by the Maharaja Tagore (13).	Budget proved low as it did not provide for the arrear recovery (10) from the Calcutta Port Fund and the recoveries from cultivators were based, as usual, on the outstanding mean balance of the loans proposed for the year 1911-12 (as advised by Government), while the actual realizations were in respect of loans advanced in previous years.
United Provinces of Agra and Oudh	16,00	11,04	13,68	In 1910-11 the receipts from loans to agricultural classes were 2,26 higher consequent on larger outstandings at the end of the previous year.	Outstandings on account of loans to agricultural classes brought forward from 1910-11 were higher than originally contemplated. This coupled with larger advances on the same account consequent on unfavourable season and the grant of a special loan to the Murarmau estate was mainly responsible for the improvement under this head. The increase was, however, counterbalanced to a certain extent by the grant for loans to Municipalities not having been fully utilized and by recoveries from the loan granted to the United Provinces Exhibition Committee not coming up to the amount expected.
Punjab	3,22	3,11	2,93	The reasons set forth in the column for Budget also chiefly accounted for the decrease below 1910-11.	The decrease was due partly to non-recovery of 16 from the Delhi and Dera Ghazi Khan Municipalities in 1911-12 and partly to smaller recoveries under Advances to cultivators due to the failure of the Kharif harvest, counterbalanced by an increase on account of recovery of interest on the unpaid portion of purchase money due from the purchasers of proprietary rights at Lyallpur.
North-West Frontier Province.	18	12	16	......	The increase was due to larger recoveries in the Kohat District than were anticipated.
Madras	9,64	9,65	9,81	......	Increase over Budget was mainly due to increased recoveries of interest on Land Improvement and Agricultural loans, the budget under which was under-estimated.

XII. Interest—*concluded.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Bombay	2,·81	29,58	25,72	The decrease was mainly due to remissions of loans due by States and Thana Circles in Kathiawar and Gujarat as a Durbar concession and to the falling off in the receipts from cultivators owing to an unfavourable season.	The decline was chiefly due to short recoveries of interest (2,81) consequent on the remission of loans as a Darbar boon to the several petty States in Kathiawar and Gujarat, short recoveries from the cultivators on Tagai Advances (89) owing to prevailing scarcity in parts of the Presidency, and smaller recoveries from Municipalities owing to the loan of 3,00 proposed to the Sholapur Municipality not having been taken up A provision of 55 was made under this head for interest due by the City Improvement Trust under Section 68 (i) of the Act, but the receipt was credited to "XXV--Miscellaneous"—Extraordinary items (Imperial). The Budget also provided for the interest of the Hyderabad Medical School Fund (4) and on Endowments of the Gujarat College (7). The former was created a Local Fund and the latter was not taken over by Government before the close of the year.
Total in Rupees	1,58,00	1,43,94	1,48,76		
	£	£	£		
Equivalent in Sterling	1,053,3	959,6	991,7		
England	412,1	217,4	457,0	..	The sums available for investment were much larger, and the rates of interest were higher, than was estimated The Budget Estimate included 30,0 in respect of the investment of two crores of rupees for the Paper Currency Reserve, but owing to the low price at which the consols were purchased, the actual receipt was 6 more.
Total including England.	1,465,4	1,177,0	1,448,7		

43 In the Indian portion of the accounts there was a decrease (9,24) as compared with the receipts of 1910-11 The falling off occurred chiefly in Bombay (4,09) due to smaller receipts from cultivators owing to an unfavourable season and to the remission of certain loans due by States and Thana Circles in Kathiawar and Gujarat as a Durbar concession; in the United Provinces (2,42) due to smaller balances of outstanding loans and in India (2,33) due to the fact that, by the purchase by Government of the Indian Midland Railway in January 1911, the interest formerly realized from this railway was excluded.

44 The receipts were, however, better than was anticipated in the Budget (4,82) This was chiefly due to increases in India (4,08) due to a larger overdraft of Capital by the Bengal Nagpur Railway in connection with old extensions undertaken under the contract of 1902 and in the United Provinces (2,54) and Bengal (1,65) due mainly to a larger outstanding balance of loans to agricultural classes than was anticipated The Durbar concessions in respect of the remissions of certain loans in Kathiawar and Gujarat and the transfer of the credits due by the City Improvement Trust to the head Miscellaneous were largely responsible for a less receipt under Bombay (3,86)

45 The improvement in the English portion of the accounts on the estimate (£239,6) was again very considerable. It was due to larger sums being available for investment and a higher rate of interest than was anticipated. The receipts from the investments of two crores of rupees for the Paper Currency Reserve were also better, owing to the low price at which consols were purchased.

XIII—Post Office.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Postage realised in cash.	14,84	14,00	11,49	..	Receipts under this head fluctuate and the Budget estimate was based on an average.
Gross sale of postage and unified stamps—					
Ordinary	3,16,45	3,32,75	3,54,01	...	The increase of 21,26 over the Budget was due to compulsory insurance of registered covers containing currency notes from October 1911, abolition in the Telegraph Department of the deposit system of payments for messages from July 1911, and to increased telegraph traffic in consequence of labour troubles in England, Turko-Italian War, Chinese Rebellion, Morocco Crisis and Coronation Durbar. No provision was made in the Budget for these unusual receipts.
Service	50,83	52,50	52,20		
TOTAL	3,67,28	3,85,25	4,06,21		
Deduct—					
Civil Department share.	19,27	18,95	19,01		Budget did not provide for the payment of compensation due to Secunderabad (local) and Hyderabad Residency Bazar Funds.
Telegraph Department share.	1,10,80	1,15,25	1,33,16	...	The increase of 17,91 over the Budget was mainly due to the causes noted against sale of Ordinary postage and unified stamps.
Payments made by India in respect of correspondence and parcels exchanged between it and other countries.	4,12	2,40	3,33	...	Increase of 93 over the Budget was due to larger payments to London and to Colonial and other foreign Administrations not anticipated by the Presidency Postmasters who furnished the estimate under this head.
TOTAL	1,34,19	1,36,60	1,55,50		
Post Office share of sale of postage and unified stamps.	2,33,09	2,48,65	2,50,71		

XIII.—Post Office—*concld.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Passenger service receipts.	14	15	13		
Money order receipts	50,07	2,10	52,81		The increase over the Budget was due to improvement in the revenue not anticipated at the time of framing the Budget. A portion of the increase was attributed to the Coronation Durbar.
British Postal order receipts	20	17	16		
Fees and petty receipts.	1,70	1,75	1,84		
Special receipts in connection with the Royal Visit and the Coronation Durbar.		3,00	..		The special receipts on account of Coronation Durbar could not be separately accounted for, as they had been chiefly included in the heads Sale of postage stamps and Money Order receipts.
Total India in Rupees	2,99,54	3,20,42	3,20,14		
	£	£	£		
Equivalent in Sterling	1,996,9	2,136,1	2,134,3		

46 The increase over the actuals of the previous year (20,60) was due to normal expansion, to special receipts in connection with the Coronation Durbar and to better receipts from the sale of ordinary postage and unified stamps, due to compulsory insurance from October 1911 of registered covers containing Currency Notes The normal expansion of the Departmental revenue and the special receipts in connection with the Durbar were anticipated in the Budget. The revenue realized from the sale of postage and unified stamps (ordinary) was abnormally high, on account of unusual increase in the telegraph share of the stamp revenue due to increased traffic in connection with labour troubles in England, the Turko-Italian War, the Morocco Crisis, the Chinese Rebellion and the Coronation Durbar. As the Post Office share was not affected by the increase in telegraphic traffic, the total actuals did not differ materially from the Budget forecast

XIV.—Telegraph.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
INDIAN :—					
Message Revenue	93,58	96,85	1,03,76	......	The increase over the Budget estimate was mainly due to unusual telegraph traffic in consequence of labour troubles in England, Turko-Italian War, Chinese Rebellion, Morocco Crisis and Coronation Durbar.
Miscellaneous Revenue.	33,46	34,85	36,55	.....	The improvement over the Budget estimate was due to increase in wire mileage and to erection of new wires in connection with the Durbar.
Special Receipts in connection with the Royal Visit and the Coronation Durbar.		2,00	...	......	This was accounted for under Message Revenue.
TOTAL	1,27,04	1,33,20	1,40,31		
INDO-EUROPEAN :—					
Message Revenue	21,67	22,90	21,90	......	The decrease of 1,00 as compared with the Budget was due chiefly to smaller transit message receipts from the Indian Telegraph Department, due to diversion of traffic from the Indo-European route to other lines owing to disturbed conditions prevailing in Persia.
Miscellaneous Revenue.	21	19	15	...	
TOTAL	21,88	23,09	22,05		
TOTAL INDIA IN RUPEES.	1,48,92	1,56,29	1,62,36	.. ...	
	£	£	£		
Equivalent in sterling	992,8	1,041,9	1,082,4	...	
England	4,3	4,5	5,0	.. ...	The increase over the Budget estimate was due to an increase in the receipts for messages *via* Turkey owing to better working of the Turkish lines.
TOTAL INCLUDING ENGLAND.	997,1	1,046,4	1,087,4		

47. The increase over the previous year's actuals (13,44) was due to the normal growth of the Department as well as to special unusual traffic in connection with the Coronation Durbar, labour troubles in England and other political events in Europe. As compared with the Budget there was also an increase (6,07). Indian Telegraph receipts from message revenue improved (6,91) owing mainly to increased traffic in consequence of labour troubles in England, the Turko-Italian War, the Chinese Rebellion, the Morocco Crisis and the Coronation Durbar, but owing to the disturbed conditions prevailing in Persia there was practically no improvement in receipts from message revenue of the Indo-European Telegraph Department.

XV.—Mint.

Province.	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12	Local Account Officer's Review of Actuals against — Actuals 1910-11.	Budget, 1911-12.
India	5,96	10,46	9,29	Variation under the head Profit on Circulation of Bronze Coinage was responsible for the improvement over the preceding year.	The decrease from the Budget occurred chiefly under Profit on the Circulation of Bronze Coinage, and it was due to the net issue of these coins having been smaller than what was anticipated.
Bombay	23,46	19,32	45,75	The excess was mainly due to a large demand for British dollars in consequence of the troubles in China. Larger issues of nickel coins and the manufacture of Coronation medallions also contributed towards the increase.	The large excess was due to a larger demand for British Dollars, a larger circulation of nickel coins and the manufacture of Coronation medallions for distribution to school children.
Total in Rupees	29,42	29,78	55,04		
	£	£	£		
Equivalent in Sterling	196,1	198,5	367,0		
England	..	..	1	....	The Account represented the sale-proceeds of coins sent to England during the five years from 1906-07 to 1910-11.
Total including England	196,1	198,5	367,1		

48. The increase as compared with the actuals of the previous year (25,62) was due to a large demand for British dollars in consequence of the troubles in China, larger issues of nickel and bronze coins and the manufacture of Coronation medallions. As compared with the Budget, a smaller issue of bronze coin resulted in a decrease of profits on the bronze circulation but the other causes mentioned contributed to produce a large increase (25,26).

XVI A.—Law and Justice—Court of Law.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	1,41	1,64	1,80	The improvement was due to a special receipt on account of the Administrator-General's commission from an estate made over to the beneficiaries.	The increase over the Budget was due chiefly to larger fees and commission realized by the Administrator-General.
Central Provinces	2,19	2,14	2,07	...	...
Burma	4,36	4,65	5 51	The introduction of the system of realizing copying fees in cash instead of by means of stamps with effect from 1st June 1911 accounted mainly for the increase	Same remarks as in the column for Actuals
Eastern Bengal and Assam.	4,43	4,54	4,51	......	......
Bengal	6,94	6 15	6,92	.....	In the Budget no provision was made for fees realized by Sub-Registrars 52 and provision for magisterial fines was under-estimated (15).
United Provinces of Agra and Oudh	6,16	5 94	6,49	The increase was due mainly to higher receipts from fines and forfeitures in Magisterial courts.	Higher receipts from fines and forfeitures in Magisterial Courts and larger realizations from sale of unclaimed and escheated property almost entirely accounted for the improvement over the Budget.
Punjab	4,36	4,25	4,35	...	The increase occurred under Magisterial Fines, which is a fluctuating head partly counterbalanced by a decrease under Record Office Receipts owing to the fact that fees for inspection of records were generally paid in stamps. The change was introduced with effect from 1st July 1910 but its effect could not be foreseen very exactly.
North West Frontier Province.	1,22	1,03	1,10	...	The variations chiefly occurred under Magisterial Fines, a fluctuating item.
Madras	9,45	9,00	9,22	There were less receipts under Printing and Translation fees of the High Court and Pleadership Examination fees.	Increase was mainly under Magisterial Fines and under Miscellaneous due to increased recoveries from the Printing and Translation fund on account of the pay of additional translators of the High Court.
Bombay	6,0[illegible]	6,1[illegible]	6,58	Out of the increase, 20 was due to Magisterial Fines due to an increase of crime, 8 to certain unclaimed estates at Aden, and 6 to fees of the Administrator General and Official Assignee	The improvement was chiefly under Magisterial Fines due to an increase in the number of offences. Sale-proceeds of unclaimed and escheated property and increased fees realized by heavy insolvencies also contributed towards the excess.
Total in Rupees	46,60	45,44	48,55		
	£	£	£		
Equivalent in Sterling	310,7	302,9	323,7		

49. The progressive growth referred to last year was not maintained The increase (1,95) as compared with the actuals of 1910-11 was partly nominal due to the increase in Burma (1,15), consequent on the introduction of the system of realizing copying fees in cash instead of in stamps

50 There was a decrease this year in Madras (23) due to less receipts under Translation and Printing fees of the High Court and the abolition of the second grade Pleadership examinations The general growth under fees, fines and forfeitures continued and was responsible, with the copying fee income referred to, for the increase over the Budget (3,11).

XVI B.—Law and Justice—Jails.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	3,28	3,15	3,50	The increase as compared with the actuals of the preceding year was due chiefly to increasing receipts from the Convict Settlement in Port Blair.	Same remarks as in the column for Actuals.
Central Provinces .	2,00	2,27	2,28	The increase was due to larger sales of jail manufactured articles in 1911-12, partially counterbalanced by lower receipts on account of hire of convict labour and for maintenance of Native State prisoners.	...
Burma . . .	3,95	4,00	4,34	Less stock of raw materials and larger sales to Government Departments accounted for the increase.	The improvement in receipts was due to the stock of raw materials being less at the close of the year than at the commencement, to smaller amounts being due to the Jails on account of outstanding bills and to the consuming departments of Government having made larger purchases.
Eastern Bengal and Assam.	2,77	3,08	3,24	The difference was accounted for by an increase of 55 under Sale Proceeds of Jail Manufactures partly counterbalanced by a falling off of 8 under Jails, under which head the figures for 1910-11 were abnormally high on account of Jail labour supplied to the Public Works Department for manufacture of bricks in Barisal. The enhanced revenue from Sale Proceeds was largely due to realisation of outstanding dues of 30 in the Dacca Central Jail	The actuals fell short of the Budget by 44 under Sale Proceeds of Manufacture. The Budget figure was proposed in view of the provision made under Jail Manufactures on the Expenditure side The falling off in receipts might be attributed to the failure to utilize 51 provided for European Stores and Machinery.
Bengal . . .	9,42	9,11	10,52	The increase was due to the supply of tents, etc., for the Coronation Durbar	Budget was kept low as a dearth of orders, from the Military Department for tents, etc., was apprehended as in the previous year.
United Provinces of Agra and Oudh.	3,39	3,71	3,63	Compared with 1910-11 receipts from sale of quinine were lower by 24 but those from sale of other manufactures better by 49.	Receipts from sale of quinine did not come up to expectations; otherwise the Budget was practically realized.
Punjab . . .	2,82	2,64	3,41	Increase occurred in the demand for Jail manufactures	The increase was partly due to the constantly increasing demand for Jail manufactures by Government offices and the unexpected demand for carpets and tents for the Delhi Durbar and partly to larger receipts for hire of convicts consequent on the acceleration of the Canal excavation work at Montgomery.
North-West Frontier Province.	23	21	25	..	...
Madras . .	5,51	4,80	4,64	The high actuals of 1910-11 were due to large orders from the Police Department.	Decrease was due to the earnings of the presses of the Madras Penitentiary and of the Cannanore and Coimbatore Jails having been credited to XXIII.—Stationery and Printing; to lack of orders from the consuming departments of Government and to the employment of smaller number of convicts on manufactures.
Bombay . . .	2,30	2,40	2,19	The decrease was due to a smaller quantity of metal actually disposed of by the Sind Convict Gang and smaller recoveries of Jail charges from Native States.	The decline was due to a smaller quantity of metal actually disposed of by the Sind Convict Gang, a large quantity having remained on hand. The net profit earned by Prison Factories was also less owing to higher rates paid for twist. A large stock of raw material also remained on hand.
Total in Rupees .	35,67	36,00	38,00		
Equivalent in Sterling	£ 237,8	£ 240,0	£ 253,3		

51. The increase as compared with previous actuals (2,33) and the Budget (2 00) was due mainly to larger demand for Jail supplies. In Bengal and the Punjab the demand for tents and carpets for the Coronation Durbar helped to increase the receipts. In Madras there was a decrease (87) in comparison with the actuals due to large orders from the Police Department in the previous year.

XVII.—Police.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	59	43	36	The decrease was due chiefly to the exemption of certain Local Funds in Quetta from payment of contribution for Police supplied.	Same remarks as in the column for Actuals.
Central Provinces .	34	30	33	The actuals of 1910-11 were high owing to an adjustment of 4 on account of Police deputed to the Bastar State for the suppression of the disturbance in that State.	
Burma . . .	2,23	2,15	2,79	The recoveries on account of the cost of punitive police made from the Sagaing, Lower Chindwin and Shwebo Districts, coupled with larger receipts under fines and forfeitures, mainly accounted for the improvement.	Same remarks as in the column for Actuals.
Eastern Bengal and Assam.	1,90	1,36	1,43	Receipts from Fees, Fines and Forfeitures decreased by (22). Receipts on account of Police supplied to Public Departments, Private companies and persons fell off (19) although expenditure on this account increased. This was due mainly to the extra police posted to Munshiganj and Madaripur during the course of the year for which recoveries fell into arrears.	Receipts on account of Police supplied to Public Departments, Private companies and persons fell short of the estimate by (8) owing to accumulation of arrears due for Police posted to Munshiganj and Madaripur during the course of the year. This was however more than counterbalanced by an excess (14) under Miscellaneous Receipts.
Bengal . . .	1,87	1,74	1,94	......	With the decrease in political crime smaller provision was made for recoveries for punitive police but the outbreak of a riot between Namasudras and Mussalmans in Jessore and Khulna necessitated the posting of punitive police in those districts which accounted for the increase in actuals.
United Provinces of Agra and Oudh	91	93	91		
Punjab	5,81	5,61	1,79	The decrease was due to the remission of contribution recovered from Municipal Committees toward Police charges, and to higher receipts on account of Punitive Police in 1910-11.	The decrease was mainly due to the remission of contributions recovered from Municipal Committees towards Police charges, counterbalanced to some extent by an increase under Police supplied to Public Departments, etc., due to an unexpected call for the service of the Police, as also by an increase under Fees, Fines and Forfeitures, a fluctuating head.
North-West Frontier Province	1,12	81	23	The decrease was due to the abolition of the contribution recoverable from Municipalities on account of Police charges and the removal of the Punitive Police in the Peshawar District.	The decrease is due to the abolition of the contributions recoverable from Municipalities on account of Police charges.
Madras . . .	4,65	4,80	4,75	Increase occurred chiefly under fines on stray cattle.	Decrease below budget was chiefly under cattle pound receipts. The decrease as compared with the Budget was mainly due to the provision for the recovery of charges on account of the Additional Mounted Police proposed for the Kaira District not having been realised, as the proposal was not finally sanctioned by Government.
Bombay . . .	3,88	4,53	3,88	. .	
Total in Rupees .	23,30	22,66	18,41		
Equivalent in Sterling	£ 155,4	£ 151,1	£ 122,7		

52. The decrease as compared with the actuals of 1910-11 (4,89) and with the Budget (4,25) was due chiefly to the remission of contributions recoverable from Municipalities in the Punjab and North-West Frontier Province for Police supplied to them. The imposition of punitive police in the Sagaing, Lower Chindwin, and Shwebo Districts increased the receipts in Burma both as compared with previous actuals (56) and the Budget (64), while the decrease in Bombay (65) as compared with the Budget was due to the proposal for additional mounted Police for Khaira District not having been sanctioned.

XVIII.—Receipts from Ports and Pilotage.

Province.	Accounts, 1910-11	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Burma	5,01	4,54	4,83	The decrease was due to the reduction of one pie in the rate of tonnage.	The increase over the Budget was mainly due to better receipts realized from coast light dues on account of the heavy exportation of rice to the Straits, Java, and Japan and to the receipts from the sale of the Inland vessel "McIvor" and two Customs cutters.
Eastern Bengal and Assam	8	10	10	......	......
Bengal	15,99	15,85	16,86	Out of the improvement (87) over actuals, 42 was contributed by Miscellaneous Receipts arising chiefly from a special receipt (27) due to the employment of the "Guide" in Port Blair and 39 by Pilotage Receipts owing to trade activity.	In the Budget no allowance was made for increase under Pilotage Receipts owing to uncertainty in the continuance of trade improvements. Smaller receipts were estimated under Registration Fees on the understanding that the Eastern Bengal and Assam Government would make their own arrangement for examination of Masters and Miscellaneous Receipts were underestimated.
Bombay	90	92	97	The increase was explained as due to an increase in the shipping trade and abnormal rushes following upon strike periods.	Same remarks as in the column for Actuals.
Total in Rupees	21,98	21,41	22,76		
	£	£	£		
Equivalent in Sterling	146,5	142,7	151,7		

53. Trade activity and the employment of the 'Guide' in Port Blair accounted for the increase (78) over previous actuals, while continued trade activity and an underestimate were responsible for the increase (1,35) over Budget.

XIX.—Education.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	£	£	£		
India	36	40	44	......	
Central Provinces	1,17	1,32	1,46	The variation was chiefly the result of enhancement of school and college fees and the introduction of a system of levying fees for games	The introduction of a system of levying fees for games and the enhancement of school fees accounted for the increase, the full effect of which was not anticipated when the Budget was framed
Burma	2,00	[illegible],36	2,18	The increase was mainly due to the receipts from certain Municipal Schools taken over by Government	The failure to take over the Municipal High School, Bassein, for which full provision was made in the budget mainly accounted for the fall in receipts.
Eastern Bengal and Assam.	[illegible],22	3,15	3,40	The increase in revenue occurred under Fees, Government Colleges - General and was due to a large influx of students, the raising of the status of the Chittagong College and the levy of increased fee rates in the Rajshahi College.	Same remarks as in the column for Actuals.
Bengal	6,31	6,50	6,82	Out of the increase of 51 over the actuals 1910-11, 23 was contributed by Colleges—General, and 14 by Schools—General owing to increase of pupils and 14 by receipts of a miscellaneous character	Budget under Schools, General, was under estimated and there were a few special receipts of miscellaneous character (17)
United Provinces of Agra and Oudh.	4,[illegible]7	[illegible],86	4,85	The actuals for the year under report included receipts from the Provincialised Zila schools for the entire year as against nine months only of the previous year. The above fact coupled with improvement in the receipts under Fees, Schools—General chiefly accounted for the increase	The improved collection of fees on account of Government Colleges (General and High and Middle Schools, English) was more than counterbalanced by lower miscellaneous receipts from the Roorkee College and smaller income from endowments and contributions from certain Municipal Boards
Punjab	3,[illegible]3	[illegible],87	3,92	..	The increase occurred in the receipts from fees in schools due to a rise in attendance partly counterbalanced by a fall in the receipts from fees in the Government College, due to the fact that students appearing at the University examination, were not charged fees for the period intervening between the examination and the re-opening of the College.
North-West Frontier Province.	1	1	1	......	....
Madras	2,25	3,21	3,22	Increase was due to larger attendance at the Presidency and Law Colleges, to a special receipt 56) in 1911-12 from the sale of the Chrome Tanning Factory and stock to the Rewah Durbar and to the credit for a full year instead of three months as in 1910-11 of sale proceeds of articles manufactured at Industrial Schools.	Eliminating 50 included in the budget on account of fee receipts in Government Model Schools, but not realised, the increase of 52 was mainly due to the increased strength in the Presidency and Law Colleges.
Bombay	4,32	4,40	4,54	The increase was due to increased rates of fees and better attendance.	The improvement was due to increases of fees and better attendance at various Government institutions.
Total in Rupees	27,54	30,08	30,84		
	£	£	£		
Equivalent in Sterling	183,6	200,5	205,6		

54. The increase of 3,30 as compared with the actuals of the previous year, included a special receipt of 56 in Madras on account of the balance of the proceeds of the sale of the Government tannery to the Rewah Durbar. Apart from this, the increase was general and was due in a large measure to growth in the number of students and higher fee rates The increase was most marked in Madras (97 including the special receipt referred to), the United Provinces (58) and Bengal (51). In Madras and the United Provinces, the receipts of the Industrial and Provincialized District Boards Schools, respectively, for the full year were accounted for, instead of for only a portion of the year as in 1910-11,

XX.—Medical.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India . . .	8	8	8	......	......
Central Provinces .	9	8	16	The increase was due to the gross sale-proceeds of quinine being now shown under this head under the orders of the Local Administration.	The excess was due to the orders referred to in the column for Actuals having been issued by the Local Administration after the Budget was framed.
Burma . .	77	74	1,02	The increase was chiefly due to larger receipts from paying patients, owing to a larger number obtaining admission into the special wards of the Rangoon New General Hospital on account of better arrangements there, to larger contributions from Municipalities for the maintenance of pauper patients, and to larger sales of quinine caused by the introduction of quinine tablets.	The causes shown in the column for Actuals also accounted for the increase under the Budget.
Eastern Bengal and Assam.	46	60	50	.	The decrease occurred under Medicines sold by Civil Surgeons, for which the estimate was based on the actuals of 1909-10. As in 1910-11 the substitute of the Hydrochloride salt for the cheaper sulphate reduced the receipts from sale of quinine.
Bengal . . .	3,46	3,29	3,38	The decrease of actuals as compared with those for 1910-11 was nominal, as the latter included a special receipt (17) for apparatus sold to the Port Commissioners	... ..
United Provinces of Agra and Oudh	46	46	55	Larger sale proceeds of lymph coupled with the receipts from the newly opened Medical College at Lucknow mainly accounted for the increase	The causes shown in the column for actuals also accounted for the improvement over the Budget.
Punjab . . .	49	46	50	... .	The increase occurred mainly in Medical College and School Fees, due to the admission of larger number of students than that provided for in the Budget.
North-West Frontier Province.	1	1	...	. . .	.....
Madras . . .	1,25	1,23	1,27	......	.....
Bombay . . .	2,36	2,40	2,44	The increase was mainly due to an increase in the number of paying patients at the Civil Hospitals and Lunatic Asylums, partially counterbalanced by smaller fee receipts at the Grant Medical College in consequence of a decrease in the number of students.	The increase was mainly due to an increase in the number of paying patients at the Civil Hospitals and Lunatic Asylums and to an unexpected contribution towards the dispensary at Hungund. The excess would have been larger, but for the rents of hostels at the Grant Medical College having been credited as Public Works Department receipts.
Total in Rupees .	9,43	9,35	9,90		
	£	£	£		
Equivalent in Sterling	62,9	62,4	66,0		
England . . .	8	9	9		
Total including England.	63,7	63,3	66,9		

55. The increases as compared with previous actuals (47) and the Budget (55) were small and except in Burma called for no remarks. In Burma the increases (25 and 28) were due in part to larger receipts from paying patients in the new General Hospital, Rangoon.

XXI.—Scientific and Other Minor Departments.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against — Actuals, 1910-11.	Local Account Officer's Review of Actuals against — Budget, 1911-12.
India . . .	1,79	1,71	2,75	The increase over the actuals of the preceding year was due chiefly to the recent orders of Government directing payment by the Local Governments and Local bodies of the cost of anti-rinderpest serum supplied by the Mukhtesar Laboratory.	The increase was due to the cause described in the column for Actuals.
Central Provinces .	96	1,00	94	......	... ..
Burma . . .	9	7	8	...	......
Eastern Bengal and Assam.	42	49	45	A large demand for manure raised the revenue under Agricultural Receipts.	The Budget did not allow for the gradual decrease in the immigration of coolies for the Tea Industry and proved too high by 8 under Inland Labour Transport Fees. This was partly balanced by an improvement under Agricultural Receipts on account of sales of manure.
Bengal . . .	3,31	3,70	2,40	The decrease was due to the fact that the Medical depots at Calcutta and Lahore Cantonment as also the Prisons Department, Bengal and Punjab, received only about half the quantity of quinine taken in 1910-11. The sale proceeds on this account amounted to 1,20 in 1911-12, against 1,97 in 1910-11.	Budget proved high as it followed the Revised Estimate originally adopted for 1910-11 and included 2,37 on account of sale of quinine.
United Provinces of Agra and Oudh.	1,15	1,79	1,69	As compared with 1910-11 there were larger receipts from the Magh Mela owing to Ardh Kumbh Fair. Agricultural and miscellaneous receipts were also higher.	Higher Magh Mela collections and improvement under other receipts were more than counterbalanced by lower receipts from the Horticultural Garden, Lucknow, and the Botanical Garden, Saharanpur, as also by decrease under Boiler Inspection fees consequent on the expenditure on the Steam Boiler Inspection Establishment having been taken in reduction of these receipts.
Punjab . . .	1,10	1,20	1,04		The decrease occurred principally under Agricultural Receipts partly in the income from the Bruceabad Farm in the Dera Ghazi Khan District due to the loss of a fertile part of the estate by erosion of the river Indus and partly in the income from the Agricultural College, Lyallpur, due to the income having been over-estimated by the Principal. There were also smaller receipts than estimated on account of the Well Department.
North West Frontier Province.	...	..	3	. ..	......
Madras . . .	6,50	5,37	6,42	The increase due to an abnormal demand for quinine was balanced by a decrease consequent on the transfer of Industrial school receipts to Education.	Increase was mainly due to an abnormally large demand for quinine from Rangoon and to an increased demand from Madras and Bombay Medical Stores and to some extent to the higher rate for quinine issued in small quantities.
Bombay . . .	1,21	1,20	1,18	Excluding the special receipt of 9 in the previous year from the Gujarat Cattle Preservation Association, the excess was due to sale-proceeds of bulls at the Northcote Cattle Farm, Charodi. The receipts from the sale of agricultural produce also gave better results.	The Budget under Agricultural Receipts was not fully realised owing to an unfavourable season. The excess under Veterinary and Stallion Receipts was due to sale-proceeds of bulls at the Northcote Cattle Farm, Charodi.
Total in Rupees .	16,83	16,53	16,98		
	£	£	£		
Equivalent in Sterling	112,2	110,2	113,2		
England . .	1,2	9	1,0		
Total including England.	113,4	111,1	114,2		

XXI.—Scientific, etc – *concld.*

56. The increases as compared with previous actuals (15) and the Budget (45) were small but were the result of considerable differences. The recent orders of Government directing that Local Governments and local bodies should pay the cost of anti-rinderpest serum supplied by the Mukhtesar Laboratory was the chief cause of an increase under India (96) as compared with previous actuals. This was met by a decrease in Bengal (91) due chiefly to a much smaller demand for quinine from the Medical Depôts at Calcutta and Lahore Cantonments and the Prison Departments of Bengal and the Punjab. The sales in Bengal in 1911-12 amounted to 1,20 as against 1,97 in 1910-11. In Madras an abnormal demand for quinine from Rangoon and increased demands from Madras and Bombay Medical Stores were counterbalanced by the nominal decrease consequent on the transfer of the receipts from Industrial Schools to Education with effect from January 1911.

57. The same causes were responsible for a decrease in Bengal (1,30) and increases in Madras (1,05), and India (1,04) as compared with the Budget.

XXII.—Receipts in aid of Superannuation, Retired and Compensation Allowances.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	3,11	3,22	3,22	...	...
Central Provinces	1,33	1,42	1,60	The increase was almost entirely due to the permission granted in 1911-12 to Local Bodies to contribute for pension for their employés.	...
Burma	1,10	1,14	1,07	...	...
Eastern Bengal and Assam.	78	81	87	The increase occurred under Subscriptions under the Indian Civil Service Family Pension Regulations and was due principally to large marriage donations.	The cause described in the preceding column for Actuals accounted for the increase.
Bengal	2,51	2,27	2,41	Decrease as compared with 1910-11 was due to larger expenditure on improvements in the Kiddorpur Orphanganj Market, the net receipts of which (i.e., gross receipts minus expenditure) were credited to this head.	Budget provided for large outlay on improvements in the Kidderpur Orphanganj Market but the full amount provided could not be spent within the year. the net receipts were therefore a little high.
United Provinces of Agra and Oudh.	2,68	2,42	2,54	Payment of contributions for zila school teachers for the first four months of 1910-11, consequent on the delay in the provincialization of these schools, mainly accounted for the difference.	The employment of a larger number of Government servants by foreign bodies coupled with increased contributions on behalf of District Board employés chiefly explained the improvement over Budget.
Punjab	1,56	1,57	1,75	...	The increase was due to an under estimate under the head Contributions for Pensions and Gratuities which was based on past actuals.
North-West Frontier Province.	18	16	19	...	...
Madras	2,17	2,03	2,03	...	...
Bombay	4,50	4,57	4,63	The excess was due to a larger number of posts of Local and Municipal school teachers having become pensionable on the superior scale in consequence of an increase in the number of schools managed by Local Bodies, and to a larger number of officers lent to Municipalities and to the Junagad State, now under Government management.	The increase was due to a larger number of officers lent to Municipalities and to the Junagad State, now under Government management.
Total in Rupees	19,92	19,61	20,21		
	£	£	£		
Equivalent in Sterling	132,8	130,7	134,8		
England	62,7	64,0	66,7	...	Increase was due to larger payments of Leave Allowances in England and to exceptional receipts in respect of marriage donations.
Total including England.	195,5	194,7	201,5		

58. The variations were unimportant and were largely due to increased contributions from Local Bodies.

XXIII.—Stationery and Printing.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	4,53	5,01	4,46	An increase (54) under Stationery Receipts due to the recovery of arrears from the Eastern Bengal State Railway was counterbalanced by a decrease (48) under Other Press Receipts due to diminishing indents, discontinuance of advertisements and arrears.	Decrease was due chiefly to diminishing indents for types and printing materials received from the Provincial Government Presses and to the discontinuance of advertisements in the Trade Journal.
Central Provinces .	45	47	38	The decrease was due to a decrease in the demand for forms by local and private bodies.	The decrease was due to the cause enumerated in the column for Actuals.
Burma . . .	59	55	62	...	The increase was mainly due to larger receipts for printing work executed for public departments by the Secretariat and Jail Presses.
Eastern Bengal and Assam.	21	20	40	The increase was chiefly under Other Press Receipts and was due to arrear payments for work done for private and local bodies.	The increase was almost wholly under Other Press Receipts on account of arrear payments for work done for private and local bodies. The Budget was low as it was framed on the figures of years when recoveries fell into arrears.
Bengal . . .	1,53	1,43	1,25	Actuals, 1910-11 included a special receipt (20) from sale of General Rules of 1906 for working open lines of Railways which was reprinted in that year.	Decrease as compared with Budget, was due to stoppage of reprinting of back number of Indian Law Reports.
United Provinces of Agra and Oudh.	2,06	2,22	2,21	The improvement over 1910-11 in the receipts from stationery supplied to the Oudh and Rohilkhand Railway (22) was partly set off by smaller realizations from Courts of Wards, Local Funds and other independent bodies who made payments to the Stationery Office direct.	
Punjab . . .	2,68	2,[illegible]7	2,48	As compared with 1910-11 the decrease was partly due to the fact that bills outstanding at the close of 1909-10 were paid by the Railway Department in the next year and partly to the fact that there were higher receipts in 1910-11, owing to the revision of Police and Judicial Department forms.	The increase was due to special indents to meet unforeseen requirements in the Railway Department.
North-West Frontier Province.	14	12	18	...	The increase was chiefly due to the extension of the Peshawar Jail Press which was not anticipated at the time the Budget was framed.
Madras . . .	1,35	1,30	1,21	...	Decrease was chiefly under sale of Acts and books by the Secretariat Press and under cost of printing work done by Government or Jail Presses.
Bombay . . .	1,11	1,11	1,25	The increase was due to the causes described in the column for Budget.	The receipts from the sale of a large number of copies of the Revised Edition of the publication "Specifications, Rates and Notes on Works" and larger receipts at the Jail Press, Yeravda, on account of forms, etc., supplied on payment to Local Bodies financially independent of Government, chiefly accounted for the increase.
Total in Rupees .	14,65	14,51	14,53		
Equivalent in Sterling	£ 97,7	£ 96,8	£ 96,9		

XXXIII.—Stationery and Printing,—*concld.*

59. The variations were on the whole unimportant The arrear recoveries referred to last year resulted in increases in Eastern Bengal and Assam over both previous actuals (28) and the Budget (29). The decrease as compared with the actuals of 1910-11 in Bengal (28) and Punjab (20) were due to special receipts in the previous year.

60. As compared with the Budget there was a decrease in India (58) due to diminishing indents for type and printing materials from Provincial Government Presses and to the discontinuance of advertisements in the Trade Journal and an increase in the Punjab (41) due to special indents from the Railway Department.

XXIV.—Exchange.

Sterling Amounts, 1911-12. Budget.	Accounts.		Credit + or Debit — to Exchange. 1911-12. Budget.	Accounts
£	£		R	R
19,105,4	18,865,2	Net Expenditure in England	...	+14,69
		Subsidised and other Companies—		
108,3	168,5	Madras and Southern Mahratta (including Mysore)	...	+13
—62,5	—19,5	Bengal-Nagpur	...	—1
—13,4	—47,2	Rohilkund-Kumaon	...	—4
78,1	38,1	Assam-Bengal	...	+3
—129,3	—148,2	Burma	...	—12
		Total Subsidised and other Companies	...	—1
		Remittance Accounts—		
—496,6	636,9	East Indian Railway Advances	...	+50
344,0	266,9	South Indian Railway	...	+21
93,6	80,8	Bengal and North-Western Railway Advances	...	+6
959,3	756,1	Great Indian Peninsula Railway	...	+59
640,0	441,8	Bombay, Baroda and Central India (including Rajputana-Malwa)	...	+34
4,0	3,9	Rohilkund and Kumaon	...	...
- 289,1	—667,0	Miscellaneous	...	—53
		Total Remittance Accounts	...	+1,17
		Total in Rupees	...	+15,85
			£	£
		Equivalent in Sterling	...	+105,7

61. The actuals under this head vary with the average rate of Exchange and with the variations in the sterling transactions of the Railways. The Budget was as usual calculated at an average rate of 16*d*. the rupee, but the actual average rate obtained proved to be higher, being 16 0835*d* This accounted for the net credit of 14,69 under Net Expenditure in England, a debit of 1 under Subsidised and other Companies and a net credit of 1,17 under Remittance Accounts.

XXV.—Miscellaneous.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	5,47	13,18	18,97	The increase as compared with the actuals of the preceding year was due principally to a special receipt of 8,21 representing sale-proceeds of certain Mint lands.	The improvement over the Budget was the result of an increase of 42 under Percentage on Europe Stores, 10 under Premium on Bills due to increased demand for Burma Telegraphic transfers, 8 under sale of Durbar presents, 8 under Audit fees, 6 under Miscellaneous Fees and Fines, and 9 under other items.
Central Provinces	2,81	1,41	1,20	The high figures in 1910-11 were partly due to sale of weavers' famine relief cloth (1,02) and partly to Unclaimed Deposits being abnormally high.	The decrease was due to an over-estimate of Unclaimed Deposits which was based on the average of the past three years.
Burma	1,59	1,16	1,30	Compared with the actuals for 1910-11, the decrease was mainly due to less receipts under Unclaimed Deposits owing to the lapses of heavy Revenue Deposits in the Hanthawaddy District in 1910-11 partly counterbalanced by larger receipts on account of Premium on Bills owing to heavy issue of Supply Bills in January, February and March 1912 in certain districts to meet trade demands.	The increase over the Budget was mainly due to the realization of a larger amount of premium consequent on the heavy issue of Supply Bills in the closing three months of the year to meet trade demands in certain districts, and to a number of unclaimed bills having lapsed to Government.
Eastern Bengal and Assam.	3,14	2,76	3,80	The abnormally high receipt under this head was under Unclaimed Deposits, 3,11 against 2,51 in 1910-11. There were also larger receipts under Other Items (11) and under Government Audit Fees (4). In 1910-11 the receipts under the latter head were low as the Local Audit Staff was engaged for a long period on a very protracted audit of Court of Wards Estates in the Bakarganj District where embezzlements were suspected. Under the former head the increase was due to a recovery of 6 on account of payments made in previous years for outlay on improvements in Government Estates and colonization of Sundarbans in the Bakarganj District and an adjustment of 4 recovered from certain private estates in Rangpur on account of surveys.	An increase of 1,11 occurred under Unclaimed Deposits.
Bengal	7,17	7,38	7,24	Actuals, 1910-11, included a special receipt of 1,86 on account of sale of buildings. Excluding this, the increase in 1911-12 was nearly 1,50 which was due to a few special refunds of lapsed deposits of large amount in 1910-11.	Budget was nearly maintained; transfer of provision for sale of Garden Reach Thana having been made up by increased receipts under Unclaimed Deposits.

XXV.—Miscellaneous—contd.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
United Provinces of Agra and Oudh.	2,50	2,09	4,38	Improvement over the actuals of 1910-11 was mainly attributable to higher net receipts on account of Unclaimed Deposits consequent on larger lapses and smaller refunds of lapsed deposits in the year under report and to certain extraordinary receipts.	The credit of certain special items aggregating 1,18 accounted in the main for the increase over Budget. The items were 75 for Lapsed Deposits in the districts of Moradabad, Gorakhpur and Aligarh, 14 being the adjusted value of land relinquished by the Army Department and taken up by the Bengal and North-Western Railway, 13 paid by the Secretary to the United Provinces Exhibition Committee in partial liquidation of the loan which was written off in 1910-11, and 6 and 5, respectively, on account of the sale-proceeds of elephants presented by the Nepal Durbar and *peshkash* received from His Highness the Maharaja of Benares on his installation. Improved nazul receipts from sale of lands and houses and from rents (13) and recovery of arrear audit fees (6) also contributed to the increase.
Punjab . . .	11,82	7,63	14,15	After eliminating the special item of 3,24 adjusted on account of the cost of Fort Gobindgarh, Amritsar, the decrease below 1910-11, was chiefly due to smaller receipts on account of sale proceeds of town sites counterbalanced to some extent by higher receipts under Unclaimed Deposits.	The increase was due to the special item of 3,24 adjusted on account of Fort Gobindgarh (Amritsar), the receipts on account of the sale-proceeds of town sites provision for which was made under Land Revenue in the original Budget, very large receipts under Unclaimed Deposits, 208, including lapsed Tahsildari letters of credit, 130, and the receipts realized from sale-proceeds of Nazul property in the Ludhiana and Ferozepur Districts.
North-West Frontier Province.	1,30	1,25	1,44	Increase occurred chiefly under Toll fees on the Khyber Road due to larger and more valuable traffic during 1911-12. This coupled with arrear recovery for 1910-11 of 20 per cent. contribution of Dera Ismail Khan District, counterbalanced by a decrease under Unclaimed Deposits, a fluctuating head, accounted for the increase over the actuals for 1910-11.	Increase occurred chiefly under Toll fees on the Khyber Road due to larger and more valuable traffic during 1911-12.
Madras	3,72	3,38	4,13	Increase was due mainly to a special credit of 17, the sale-proceeds of a plot of land sold to the Madras Corporation by the Military Department, and larger recoveries of law charges.	Increase occurred chiefly under Unclaimed Deposits; contributions due to arrear recoveries from the Court of Wards section of the Board's Office; Extraordinary Items due to a special credit of 17 being the sale-proceeds of a plot of land sold to the Madras Corporation by the Military Department and under Miscellaneous due to adjustments of large amounts on account of the difference between the Treasury and Ledger balances of agricultural loans.

XXV.—Miscellaneous—concld.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Bombay . . .	3,23	2,23	4,06	The increase over the actuals of 1910-11 was mainly under Premium on Bills due to more numerous Currency Transfers, under Extraordinary Items due to a special receipt on account of sale of land to the G. I. P. Railway, and under Unclaimed Deposits due to smaller adjustments on account of lapsed deposits.	There was an increase over the Budget owing chiefly to (i) an improvement under Premium on Bills due to larger Currency Transfers in consequence of the concession granted to Exchange Banks reducing the rate of premium from one to half anna for transfers granted against gold deposited in the Bombay Mint, (ii) the receipt of interest from the City Improvement Trust under section 68 (i) of the Act, (iii) a special receipt on account of sale of land at Bori Bunder to the G. I. P. Railway, and (iv) receipts on account of Pearl Fisheries at Aden.
Total in Rupees .	42 75	43,32	55,85		
	£	£	£		
Equivalent in Sterling	285,0	288,8	372,3		
England . . .	29,7	20,0	36,7	. .	The account included a net receipt, for which no provision was made in the Budget Estimate of 20,8 for Fines incurred by contractors in supplying stores. On the other hand, the receipt in respect of Diplomatic and Consular Services in Persia was 3,9 less than the Estimate.
Total including England.	314,7	308,8	409,0		

62. The receipts were better than those of the year 1910-11 by 13,10 and than the Budget by 12,53 As compared with the previous actuals, the increase was largely due to the special item of receipt (8,21) from the Calcutta Port Commissioners as the sale price of the Government Mint Lands referred to in the last Report and to larger amounts transferred to Unclaimed Deposits The increase under Unclaimed Deposits (4,68) occurred chiefly in the Punjab (1,68), the United Provinces (1,66), Bengal (1,63) and Eastern Bengal and Assam (60). Other special features as regards the actuals were the decrease in the Central Provinces (1,02) under sale of weavers' famine relief cloths, there being no further receipts on this account and the nominal increase in the Punjab (99) due to the transfer to this head from Land Revenue of the sale-proceeds of town sites.

63. As compared with the Budget the increase was due to similar causes The receipts from the sale of Mint Lands was provided for but no provision was made in the Punjab for the value of Fort Gobindgarh, Amritsar, (3 24) In Bombay there was an increase (77) under Premium on Bills as a result of the concession granted to Exchange Banks in January 1911, under which transfers were granted against gold deposited in the Bombay Mint at a premium of half an anna In addition to the nominal increase in the Punjab (99) already referred to, there was a further nominal increase in Bombay (57) where the interest payable by the City of Bombay Improvement Trust was credited to this head, instead of under Interest where provision existed.

RAILWAYS.

64. Pages 73 to 84 and 182 to 186 show in detail the figures under

Receipts — State Railways, net.
Guaranteed Companies.
Subsidised Companies.

Expenditure. — Interest, Annuities, etc.

64. The general result is brought out on page 187.

STATE RAILWAYS.

The main figures are :—

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
	Rs.	Rs.	Rs.
Gross Receipts	45,94,46	47,15,03	50,36,86
Deduct—			
Working Expenses	24,48,55	25,72,00	25,89,46
Surplus Profits	69,60	56,62	72,30
Net ..	20,76,31	20,86,41	23,75,10

XXVI.—State Railways—Gross Traffic Receipts.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
IMPERIAL. PRINCIPAL LINES.	Rs.	Rs.	Rs.	
Bengal Nagpur ...	3,09,99	3,27,00	3,43,75	The actual improvement amounted to 33,76 or 16,75 over the Budget.
				The improvement under coaching traffic of 10,52 was due to development of traffic on the Satpura Railway, unrestricted booking of 3rd class passengers by mail trains at enhanced fares, the Coronation Durbar at Delhi, His Imperial Majesty's visit to Calcutta and the provision of intermediate class accommodation on mail trains.
				Goods receipts increased by 28,12 chiefly owing to long lead traffic in grain and seeds and increased despatches of coal *via* Katni-Murwara. The improvement in coal traffic was due to a great demand for the shipment of coal, while the famine in Gujrat drew large consignments of grain.
				These increases took into account the earnings of new extensions, on which an improvement of 1,68 occurred through the development of traffic on the Gondia-Chanda Extension which had not yet been opened throughout for traffic.
				Against these increases there was a falling off of 78 under Sundries consequent on the introduction of new rules for the interchange of goods stock from 1st January 1911, while an increase of 2,53 in the amount of fares and freight outstanding under Suspense caused a further reduction in the receipts.
Bombay, Baroda and Central India.	5,46,35	5,57,00	6,00,80	A normal growth of 10,65 was expected. The actual increase was 54,45 or 43,80 over the Budget.
				Both coaching and goods traffic contributed to the increase, the former showing an improvement of 24,30 and the latter of 42,52. The increase in coaching receipts was attributed to the celebration of a greater number of Hindu marriages, larger attendance at fairs, the visit of Their Imperial Majesties to India and the Coronation Durbar held at Dehli in December 1911. A general development of the ordinary passenger traffic along the whole line also helped to account for the increase in these receipts. The increase in goods traffic resulted chiefly from heavier bookings of grains and fodder owing to the failure of the rains in Gujrat, Kathiawar and parts of Rajputana. There was also a large increase in miscellaneous traffic over the whole system. The sundry receipts showed an increase of 2,76 due partly to larger recoveries for hire and demurrage of vehicles, chiefly from the Jodhpur-Bikaner Railway under the new Conference rule and partly to the profits of workshops from work done for foreign lines. The recoveries on account of supervision charges from feeder lines under construction also exceeded the realizations in 1910-11. Against these increases large outstandings for fares and freight on account of heavy traffic in fodder and grain from foreign lines at the end of the year reduced the actual receipts of the year by 15,39.
Burma Railways including Extensions.	1,99,90	2,06,30	2,10,78	The actual improvement amounted to 10,88 or 4,48 over Budget. Under coaching traffic there was an improvement of 9,92 in long distance passenger traffic consequent on migrations of the population due to the failure of crops in parts of Upper Burma and the cessation of competition between rival steamship lines through the purchase by the old established Irrawaddy Flotilla Company of the Burma Rivers Transport Company towards the close of the year. High

XXVI.—State Railways—Gross Traffic Receipts—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL. PRINCIPAL LINES.				prices for paddy, generally good crops and the absence of river competition accounted for the increase of 2,56 under goods. The improvement under this head would have been greater but for the removal of the Burma Mines Smelters from Mandalay to Manpwe. Against these increases, there was a falling off of 1,18 in the receipts under Sundries while the receipts were less than the earnings owing mainly to a larger amount of cash in transit at the close of the year.
Eastern Bengal	2,87,32	3,00,00	3,19,59	The actual improvement amounted to 32,27 resulting in an increase of 19,59 over the Budget. Coaching traffic showed an improvement of 15,35 due to an increase in third class passenger traffic of about 5,00 on account of the Churamoni Jog: Solar and Lunar Eclipses and certain bathing festivals, while the Imperial visit to Calcutta accounted for about 3,30 of the increase, the balance being due to general development. Under goods traffic there was an improvement of 20,98 of which jute contributed 17,00 and food grains 2,30. The actual receipts of the year were less than the earnings owing to the large amount outstanding for fares and freight (showing an increase 3,18 over the outstandings of the previous year) and to the increased amount (1,10) of cash in transit at the close of the year, the last day of which fell on a Sunday.
East Indian—				
England	3	3	3	The increases over the Budget of 49,97 occurred chiefly under coaching and goods traffic. The former contributed 15,49 and was due to the Solar Eclipse in October 1911, the Imperial Durbar at Delhi and the Royal visit to Calcutta, while the improvement under the latter amounted to 40,49 due to heavier traffic in grain and seeds on account of heavy exports, and to coal carried longer leads up-country and to Western India, owing to sea freights being unusually high.
India	8,79,79	8,75,00	9,24,97	Against these increases, there was a reduction in the actual receipts due to an increase (11,85) in the outstandings under Suspense for fares and freight, caused chiefly by the large traffic carried near the close of the year.
Great Indian Peninsula Railway including Baran-Kotah,-Agra-Delhi Chord and Bhopal State Railways.	6,96,59	6,96,80	7,74,38	The actuals showed an improvement of 77,79 of which coaching traffic contributed 22,93 due to increased passenger, luggage, parcels and other traffic chiefly attributable to the Delhi Durbar, and goods traffic 65,86 which was due to larger traffic in foodgrains, cotton, oil-seeds, wheat, coal for the public, military stores and general merchandise. Against these increases, there were heavy outstandings under Suspense on account of fares and freight which reduced the receipts of the year by 11,06. These heavy outstandings were caused by the large traffic carried at the close of the year.
Madras and Southern Mahratta Railway.	3,09,40	3,25,00	3,40,03	The actuals showed an improvement of 30,63 or 15,03 over the Budget. The improvement under goods traffic amounted to 22,63 which was due to larger movements of food grains, and oil seeds, and of coal from the Singareni Collieries to the Kolar Gold Fields, and to larger bookings of manganese ore and cotton seeds to Mormugao and of timber from the Shimoga Branch, while the expansion of coaching traffic resulted in an increase of 6,48. A larger realization of outstandings of fares and freight under Suspense further increased the receipts by 2,43.

XXVI—State Railways—Gross Traffic Receipts—contd.

Railways	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
				Against the above increases there was a decrease under Sundries of 95 due to the inclusion in the previous year of receipts for back periods of (1) shunting charges at Jalarpet with South Indian Railway, (2) charges for the supply of Rolling-Stock to the metre gauge branch lines of the Mysore State Railway and to the receipts of 1911-12 having been reduced by a refund to the South Indian Railway of a share of interest on Capital works at Jalarpet Joint Station prior to 1st January 1908.
North Western Railway	7,36,48	7,85,00	8,23,60	The actual improvement amounted to 87,12 resulting in an increase of 38,60 over the Budget. Coaching traffic showed an improvement of 25,37 of which 11,70 were due to increased bookings on account of the Delhi Durbar, 4,50 to the opening of new lines, 2,70 to pilgrimages, etc., and 6,47 to the general development of traffic. Under goods traffic there was an improvement of 65,20. This very satisfactory result was due to larger bookings of wheat grain, pulse, Jawar and Bajra to Karachi for export to Europe. A reduction of 55 in the *net* debit to Suspense as compared with that of the previous year added further to the improvement in receipts. Against the above increases, there was a decrease of 4,07 under Sundries due mainly to smaller receipts by 81 for the hire of vehicles and an adjustment of 2,52 on account of payments to the East Indian Railway for the use of the Delhi Ghaziabad joint line in the previous year.
Oudh and Rohilkhand Railway.	1,90,73	1,92,00	2,13,76	The actual improvement amounted to 23,03 or an increase of 21,76 over the Budget. This very satisfactory result was mainly due to the combined effect of an increase of 73 miles in the mean mileage worked which added about 9,00 to the income, and to the heavier export of grain which marked the closing months of the year and contributed about 4,00. The Allahabad-Rae Bareli-Cawnpore and the Gajraula Chandpur extensions were opened for traffic during 1911-12, but at the time of the preparation of the Budget it was anticipated that these lines would be opened too late in the year to materially affect the situation and an insufficient allowance was made for earnings from the increased open mileage. Passenger traffic benefited by the Coronation Durbar which appears to have added about 3,00 to the Revenue, and by the occurrence during the year of the Ardhkhumbha Mela and the exceptional double occurrence of the Ramnaumi Fair within the year. These two together added roughly about 3,00 to the receipts. Beyond these factors the most interesting item is a heavy increase of about 2,50 in receipts from the hire of vehicles, partly no doubt the natural accompaniment of a generally busy season, and partly due to the revised rules for interchange of stock. Under goods traffic there was an increase of 2,00 in coal of which about half was for the purposes of the Home line. These increases, however, were not fully realised as there was an increase of 1,56 in the outstandings under Suspense for fares and freight.
South India Railway .	2,29,00	2,37,00	2,53,82	The actual improvement amounted to 24,82 resulting in an increase of 16,82 over the Budget. Coaching traffic showed an improvement of 8,98 due to the introduction of convenient additional train services, while goods traffic increased by 13,60 owing to heavier despatches of cotton and imports of food grains. The receipts under Sundries also showed an increase of 1,12, chiefly on account of rebate from the Madras and Southern Mahratta Railway and the hire of locomotives and vehicles from Foreign Railways. The actual receipts were less than the earnings by 66 owing to outstandings for fares and freight.

XXVI.- State Railways—Gross Traffic Receipts—concld.

Railways	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	Railway Account Office's Explanation.
	Rs.	Rs.	Rs.	
Tirhoot . . .	82,94	86,00	90,52	The actual improvement amounted to 7,58 resulting in an increase of 4,52 over the Budget. Coaching traffic shewed an improvement of 7,14 due chiefly to the development of local traffic and to a Solar Eclipse *Mela* at Benares. Foreign traffic also contributed to the increase, bookings *viâ* Katihar shewing a marked improvement. Under goods the receipts increased by 15,08 due to abnormal crops, the commodities chiefly contributing to the increase being, piece-goods, food grains of all kinds, sugar and tobacco, as well as coal. This heavy traffic also accounted for the increase of 1,78, under Steam Boat earnings. There were also small increases of 7 under Electric Telegraph and 29 under Sundries. Hire and demurrage of vehicles absent on Foreign Railways was the main cause of the increase under the latter. The above increases represented the aggregate improvement on Bengal and North-Western Railway System including the Company's Section. The Tirhoot Railway share of the improvement amounted to 7,08.
TOTAL PRINCIPAL LINES —				
England . . .	3	3	3	
India . .	44,18,48	45,87,10	48,96,00	These are comparatively small lines. The variations occurred generally both under Coaching and Goods Traffic.
OTHER RAILWAYS .	1,25,00	1,26,90	1,39,67	The principal variations were Assam-Bengal +5,80 over actuals and +4,95 over Budget, Jodhpur-Hyderabad (British section) + 3,51 and + 3,63 Lucknow-Bareilly + 1,59 and + 1,65 and Mysore + 2,60 and +1,37.
TOTAL IMPERIAL	45,93,51	47,14,03	50,35,70	
Provincial				
Jorhat . . .	95	1,00	1,16	The increase occurred chiefly under goods due to increased tea traffic and to the carriage of large quantities of coal for the public and to larger imports of Mohua for the Jorhat Distillery.
TOTAL GROSS RECEIPTS.	45,94,46	47,15,03	50,36,86	
In England . .	3	3	3	
In India . . .	45,94,43	47,15,00	50,36,83	

38.—State Railways—Working Expenses.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL.				
PRINCIPAL LINES.				
Bengal Nagpur Railway.	1,65,12	1,72,20	1,69,11	The decrease of 3,09 as compared with the Budget occurred in the provision for special and optional expenditure and was due to large credits for permanent-way materials returned to stores from relaying section No. 3 Chakardharpur District, and to works not having been carried out to the full extent anticipated owing chiefly to materials not having been received from England during the year. The variations under ordinary maintenance and working expenses were as under :— Under maintenance of way and works there was a lapse of 1,82 due to leave vacancies, to additional staff provided for not having been employed, to a smaller carriage of materials, and to repairs not having been carried out to the extent anticipated. There were increases under Locomotive expenses (1,72) and traffic expenses (90) due to increase in running expenses and to fuel and station and train staff consequent on increased traffic and train miles run. Carriage and Wagon expenses also shewed an increase of 2,34 due to extensive repairs to goods vehicles and there was an increase of 1,69 under miscellaneous expenditure due chiefly to arrear charges of the Gomoh Joint Station and to increased contributions to the Provident Fund owing to increased net earnings. A portion (2,91) of these increases occurred on new extensions the net earnings of which were taken in reduction of the interest charge to construction account. A decrease of 90 occurred under general charges owing to Home charges and Electric Telegraph having been over-estimated and there was a further decrease of 15 under Steam Boat Service.
Bombay, Baroda and Central India Railway.	2,72,27	2,97,49	2,99,46	The actual increase amounted to 27,19 or 1,97 over the Budget. The excess occurred wholly under ordinary maintenance and working expenses as distinct from special or optional expenditure, and was due generally to the increased development of traffic as reflected in the receipts. A lapse of 13,74 occurred on special or optional expenditure due to the late receipt of English materials for certain Engineering works (10,04), and for renewals of locomotives and coaching and goods vehicles (5,69). A portion (2,83) of these lapses was utilised on other special engineering works, which were found necessary for purposes of Durbar traffic. Under ordinary maintenance and working expenses the excess of 16,94 was accounted for by the following :— Increases of 10,48, 1,03 and 5,57 occurred in Locomotive, Carriage and Wagon and Traffic expenses due partly to the enhanced cost of working trains owing to the increased train miles run, and partly to the engagement of additional staff to cope with the Delhi Durbar traffic. A further increase of 7,44 occurred under miscellaneous expenditure due partly to the grant of the Coronation bonus, and partly to payments for decorations and illuminations in connection with the Royal visit. These increases were counterbalanced to a certain extent by a lapse of 6,79 under maintenance of Way and Works due mainly to the late receipt of English materials. An increase in outstandings reduced the actual expenditure of the year by 1,23.

38.—State Railways—Working Expenses—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL—*contd.*				
PRINCIPAL LINES.—Contd.				
Burma Railways, including extensions	1,27,36	1,27,41	1,30,89	The budget based on the actuals of the previous year was found insufficient and the grant had to be raised during the course of the year resulting in an excess of 3,48 over the Budget. Special or optional expenditure accounted for the greater portion of this excess Under maintenance of Way and Works, there was an increase of 2,68 due to breaches, in the Mandalay and Sagaing Districts and to larger writes-back from Capital than were anticipated in connection with the replacement of and alteration to old bridges, Rangoon remodelling and other special works. Locomotive expenses were 26 in excess and were due to the renewal of 3 E. Class engines provided for in 1910-11, but carried out during 1911-12, owing to the late arrival of locomotives from England, and expenses in connection with the Steam Boat Service resulted in an excess of 28 due to a larger number of wagons crossed and more fuel stores, etc., carried An increase under Suspense caused an excess of 42 over the Budget Against these excesses a saving of 67 occurred under Traffic expenses as the Budget under almost all heads was too high, particularly under printing and stores
Eastern Bengal Railway . .	1,68,15	1,82,00	1,85,34	The Budget provided for an increase over the actuals of the previous year of 13,85. Against this the actual increase amounted to 17,19, shewing an excess over the Budget of 3,34 The excess occurred wholly under ordinary maintenance and working expenses as distinct from special or optional expenditure and was due generally to the large increase in earnings. Under maintenance of Way and Works there was an excess of 2,94 made up of increases of 2,80 on relaying the Katihar and Purneah Sections, and the Puttipukur Branch which were not provided for in the Budget and of 1,99 on account of adjustment of flood damages of the Gauhati Extension counterbalanced by a decrease under repairs to Stations and Buildings, due to the provision in the Budget for remodelling the Naihati and Chitpore yards and the new Carriage and Wagon Shops at Kanchrapara not having been utilised. Under Locomotive expenses there was a saving of 4,71 due (2,31) to the late arrival of English materials for 8 engines on replacement account, (1,00) to no expenditure having been incurred on the electrification of the Kanchrapara and Saidpur Shops for which provision was made in the Budget, and the balance to reduction in the costs of carriage of revenue stores due to the introduction of through booking of coal on the metre gauge There was also a saving 58 in Carriage and Wagon expenses due to the late arrival of English materials for renewals. Under working expenses proper there were increases of 2,85 under Traffic 92 under Steam Boat and 3,12 under special and miscellaneous expenditure due mainly to the larger volume of traffic worked than was provided for in the Budget resulting in extra staff having to be entertained and larger payments having to be made in respect of compensation claims and to other railways for hire and demurrage of stock. Against these increases a reduction of 1,15 in Suspense balances was effected in the course of the year.

38.—State Railways—Working Expenses—*contd.*

Railways	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL *contd.*				
PRINCIPAL LINES—*contd.*				
East Indian Railway	3,46,90	3,78,00	3,78,56	The Budget provision was exceeded by the comparatively small sum of 56, the principal variations being as under Against a provision of 53,08 under special or optional expenditure, the outlay amounted to 44,12 only The lapse being due to the non-receipt of materials from England in respect wagons (5,[illegible]8), to 8[illegible],60 miles of Permanent-way only having been relaid against 100 miles provided for and to work in connection with re-girdering down truck Kaul Bridge, not having been taken in hand owing to heavy Imperial Durbar traffic (2,30) and to the actual cost of engines renewed having been less than provided for ([illegible]) Increased expenditure was however necessitated under ordinary maintenance and working expenses due 3,8[illegible] to payment of the Imperial Durbar bonus and allowances and 1,90 to increased expenditure on general repairs to stations and buildings and the cutting of jungle in the Chord line and Delhi Districts for the safety of special trains in connection with the Royal visit The ordinary expenditure of the Locomotive Department increased by 7 2 and that of the Traffic Department by 2 35 due to increased expenses on repairs and the engagement of additional staff owing to increased mileage and the heavy traffic work in connection with the Imperial Durbar Against these increases the ordinary Carriage and Wagon expenses decreased by 2,[illegible]4 owing to the postponement of repairs consequent upon the carriages being in use for the Imperial Durbar and to reduction in the cost of mineral oil Decreases of 72 and 81 also occurred under compensation claim and payments to Foreign Railways for hire of vehicles, etc
Great Indian Peninsula Railway Undertaken, including Baran Kotah, Agra Delhi Chord and Bhopal State Railways	4,05,33	4,08,00	4,17,95	The Budget was based on the Revised Estimate of the previous year but the actual expenditure of the year showed an increase of [illegible]5 over the Budget, to cover which the grant for expenditure was increased and stood at 1,22,03 at the close of the year The increase was generally due to the abnormal development of traffic as reflected in the receipts A lapse of 5,13 occurred in the provision for special or optional expenditure due to delay and postponement of certain engineering works owing to labour difficulties, and to delay in the acquisition of land (127) to the lower average cost of engines and to a smaller number of engines being fitted with vacuum brakes than was provided for and (10[illegible]) to smaller expenditure on renewals of coaching stock due to delay in the supply of materials and to shops being hard pressed with repairs, etc, for the Durbar traffic (277) On the other hand increased expenditure on ordinary maintenance and working expenses was necessitated by increased train mileage, repairs and renewals, etc, caused by His Imperial Majesty's visit to India and the Imperial Durbar at Delhi in addition to the normal increase due to the general development of traffic noticed above, which resulted in an excess of 8,22 on maintenance of Way and Works and excesses of 9,04 and 3,[illegible]2 respectively, on Locomotive, Carriage and Wagon expenses. The variations under other heads of

38.—State Railways—Working Expenses—*contd.*

Railways.	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12	Railway Account Officer's Explanation
	Rs	Rs	Rs	
IMPERIAL				
PRINCIPAL LINES—*contd*				expenditure were not so marked except that there was a decrease of 6,59 under hire and demurrage which was due to the Budget provision being over-estimated, but this decrease was covered to a certain extent by an increase under miscellaneous expenditure of 5,03, owing to the payment of the Durbar bonus and gratuities and to illuminating and decorating stations on the occasion of the Royal visit to India Against the above increases, there was a reduction of 4,52 under Suspense balances.
Madras and Southern Mahratta Railway	1,86,70	1,92,40	1,90,03	To meet the normal development of traffic, the Budget provided for an increase of 5,70 over the actuals of the previous year The actual expenditure of the year resulted in a lapse of 2,37 which occurred wholly under special or optional expenditure as distinct from ordinary maintenance and working expenses The lapse was the *net* result of the following variations Under maintenance of Way and Works there was a decrease of 3,68 due to the stoppage of re-sleepering on the Gadag District and the smaller use of wooden sleepers, to savings under Ballast, Points and Crossings, etc, to smaller expenditure on remodelling of the Bezwada Yard, and on alterations and additions at Korukupettai and to store-credits This decrease was counterbalanced to a certain extent by an increase of 1,06 due to heavier repairs to signals and staff quarters and to an adjustment of the original cost of the dismantled Engine Shed at Sitanagaram on the North-East Line The increase of 43 under Locomotive Expenses was due to enhanced expenditure on running expenses and fuel brought about by increased mileage The decrease of 2,30 in carriage and wagon expenses occurred under repairs and renewals of vehicles on account of debits in the previous period against Revenue re-adjusted Traffic expenses resulted in an increase of 1,43 due to a write-back of the South Indian Railway share of the Jalarpet Joint station expenses previously charged to that line Under general charges an increase of 1,25 occurred owing to the introduction of monthly instead of half-yearly adjustments of charges such as Telegraphs Supervision, Police etc The Durbar bonus and monthly instead of half-yearly adjustments under Provident Fund added a further increase of 2,03 and rebate payments to the South Indian Railway increased by 74 An increase in outstandings reduced the actual expenditure of the year by 1.74
North-Western Railway	4,42,72	4,60,77	4,68,85	The Budget provided for an increase of 18,05 over the actuals of the previous year Against this the actual increase amounted to 26,13 shewing an increase of 8,08 over the Budget provision This increase occurred wholly under ordinary maintenance and working expenses as distinct from special or optional expenditure, and was due generally to the heavier traffic worked as reflected in the receipts Under special or optional expenditure there was a decrease of 15,90 which occurred 14,08 under engineering expenses, 1,13 under locomotive expenses and 69 under carriage and wagon expenses due either to funds not having been fully utilised or to works not having been started owing to the late receipt of English material or to heavy repair work in course of execution in the shops

38.—State Railways—Working Expenses—contd

Railways.	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12	Railway Account Officer's Explanation
	Rs	Rs	Rs	
IMPERIAL				
PRINCIPAL LINES—contd.				The increase of 23,98 on ordinary maintenance and working expenses was the result of the following variations :— An increase of 4,83 occurred on the maintenance of Way and Works due to more tools and plant required and to more materials carried for Revenue purposes Locomotive, Carriage and Wagon expenses increased by 5,50 and Traffic expenses by 9,06 owing to increased repairs and renewals, to larger consumption of fuel, oil, etc, to the entertainment of extra staff owing to increased train mileage consequent on the opening of new lines and the Delhi Durbar Railway, and to the heavy Durbar traffic worked Under general charges there was an increase of 2,19 due to a larger supply of furniture, stationery and forms to Departments than was anticipated, and to increased Electric Telegraph charges due to the opening of additional branch lines and the Delhi Durbar Railway A payment of 4,19 as rebate to the Sutlej Valley Railway added further to the increased expenditure
Oudh and Rohilkhand Railway	94,11	1,00,00	98,22	The Budget provided for 1,00,00 or an increase of 5,89 over the actuals of the previous year Against this the actual expenditure of the year amounted to 98,22 shewing a lapse of 1,78 due to a reduction of 2,12 in the outstandings under Suspense, which was not provided for in the Budget The following are the principal items calling for remarks — A lapse of 2,64 occurred on the provision made in the Budget for special or optional expenditure due—(38) to credits not provided for in the Budget for permanent-way materials and 60 feet girders released from works, (30) to the non-receipt of English materials for one engine, and (1,96) to increased traffic consequent on the Delhi Durbar, necessitating the provision of extra funds for ordinary maintenance and working expenses, which was affected by re-appropriation from the allotment for special and optional expenditure The principal excesses in ordinary maintenance and working expenses were those of 1,63 and 1,20 in the Locomotive and Carriage and Wagon Departments respectively due to increased train mileage and outlay on maintenance in connection with Rolling stock employed for the Delhi Durbar traffic
South Indian Railway	1,21,02	1,30,50	1,28,95	The Budget provided for an increase over the actuals of the previous year of 9,48 Against this the actual increase amounted to 7,93 shewing a lapse of 1,55 on the Budget provision which occurred chiefly under special or optional expenditure as distinct from ordinary maintenance and working expenses Under Maintenance of Way and Works there was a lapse of 4,14 due to officers being on leave or engaged on other duty, and to a smaller expenditure than was anticipated on rail renewals and betterments on the metre gauge section and on renewing weak girders on the Vikravandi, Karunguzhi and Gingee Bridges and on the Thondiar Bridge owing to the late receipt of materials A reduction of 75 was also effected in the outstandings under Suspense Against the above savings, there were increases of 83 and 1,01 under Locomotive, Carriage and Wagon expenses due to the provision made under Running Expenses Fuel, Maintenance and Repairs being inadequate for the heavier traffic worked and increased mileage run.

38.—State Railways—Working Expenses—*concld.*

Railways	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	Railway Account Officer's Explanation.
	Rs	Rs	Rs.	
IMPERIAL—*contd*				
PRINCIPAL LINES				
				Under general charges there was an increase of 68 due to the adjustment of arrear percentage charges on account of the maintenance of buildings and permanent-way at the Perambur Workshops and to additional Police employed owing to the introduction of the re-organization scheme. Special and miscellaneous expenditure increased by 53—the *net* result of a payment of 1,57 on account of grain compensation allowance and of a write-back of 1,00 on account of interest charges on joint works at Jalarpet.
Tirhoot . . .	34,78	36,20	32,87	The Budget provided for an increase of 1,42 over the actuals of the previous year. Against this the actuals showed a saving of 1,91 resulting in a lapse of 3,33 on the Budget provision, due mainly to a small increase in Suspense balances having been provided for, whereas the actual transactions resulted in a reduction of 3,77. The following were the principal variations under the several heads of expenditure An increase of 3,46 under maintenance of Way and Works was due to increased expenditure on repairs to flood damages of the Elgin Bridge (1,00), provision for a new alignment below Bunwarchak and Dighwara not provided for in the Budget (1,50) and heavier sleeper renewals on the Tirhoot Section partly counterbalanced by savings under Repairs of Bridges (1,27) An increase of 2,38 under Locomotive expenses for coal and carriage of revenue stores following on the heavier traffic worked Under Carriage and Wagon expenses there were increases of 28 in replacing oil lamps by electric light and 40 on repairs to goods vehicles necessitated by accidents early in the year Special and Miscellaneous expenditure increased by 71 due chiefly to the Coronation Durbar Bonus. The above excesses related to the system as a whole, the share debitable to the Tirhoot Railway being only 44
TOTAL PRINCIPAL LINES	23,64,46	24,84,97	25,00,23	
OTHER RAILWAYS .	83,28	86,19	88,39	These are comparatively small lines. Important variations were + 1,18 compared with actuals and 38 with Budget on Assam Bengal, + 55 and +1,13 on Jodhpur and Hyderabad, and + 1,51 and +1,45 on Lucknow and Bareilly.
Total Imperial .	24,47,74	25,71,15	25,88,62	
Provincial—				
Jorhat . .	81	85	84	The differences were small.
TOTAL WORKING EXPENSES	24,48,55	25,72,00	25,89,46	

38.—State Railways—Share of Surplus Profits, etc.

Railways	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12	Railway Account Officer's Explanation
	Rs	Rs	Rs	
IMPERIAL				
Total share of Surplus Profits, etc	69,60	56,62	72,30	The payments showed a net increase of 15,68 over the Budget provision The principal variations were + 3,62 on the Bengal Nagpur and + 2,08 on Mysore, due to larger earnings and smaller working expenses than anticipated; + 3,01 on the Madras and Southern Mahratta Railway and + 1,90 on South Indian Railway due to the better results of working and + 2,42 on the Bombay, Baroda and Central India Railway due to better net earnings and + 3,41 on East Indian Railway due to better working results than anticipated

Excess over Grant.

	Excess over grant	Sanctioned by: Provincial Government	Sanctioned by: Imperial Government	Awaiting sanction of: Imperial Government	Awaiting sanction of: Provincial Government
Imperial India	7,42			7,42	

66 The causes of the excess are explained under the major head above Such excesses usually come to light at the close of the official year when the accounts for the second half of the previous calendar year are made up At the time of preparation of the Revised Estimate the sanction of the Finance Department was obtained to an additional grant of 8,26 to meet the expenditure than anticipated and the sanction of the Government of India is required to the above excess which was due to the improvement in *net* earnings over the Revised Estimate

XXVIII.—Subsidised Companies—Government Share of Surplus Profits and Repayment of Advances of Interests.

Railways	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12	Explanation
	Rs	Rs.	Rs	
IMPERIAL				
INDIA				
Tinnevelly-Quilon Railway, (Native State Section)	1,65	1,77	1,46	The decrease as compared with the Budget was due to an increase in the *net* earnings of the Tinnevelly-Quilon Railway which reduced the share of loss recoverable from the Travancore Durbar on working the Native State Section of the Railway
AHMEDABAD-DOLKA RAILWAY—				
Interest and Government share of profits	2	3	3	
AMRITSAR-PATTI RAILWAY				
Government share of profits	31	20	50	The increase over Budget was due to improved *net* earnings
Sale of land . .	6	5	-7	
	2,04	2,05	1,92	
	£	£	£	
	13,6	13,7	12,8	
ENGLAND				
Government Share of Surplus Profits				
Rohilkund and Kumaon Railway	1,9	2,5	3,5	The increase over Budget was the result of increased *net* earnings.
Southern Punjab Railway	23,8	38,0	41,3	
	25,7	40,5	44,8	
TOTAL .	39,3	54,2	57,6	

67. The increase under this head was due to an improvement in *net* earnings.

IRRIGATION.

The following is a general summary of the results under the head Irrigation :—

	Accounts, 1910-11	Budget, 1911-12.	Accounts 1911-12.
	R	R	R
RECEIPTS—			
Major Works—			
Direct Receipts	3,43,21	3,46,79	3,57,23
Land Revenue due to Irrigation	1,76,70	1,90,04	2,02,72
Minor Works and Navigation—			
Receipts (excluding Land Revenue)	34,27	36,78	37,06
Total Receipts	5,54,18	5,73,61	5,97,01
EXPENDITURE—			
Major Works—			
Working Expenses	1,66,14	1,64,82	1,71,77
Interest on Debt—In India	1,50,46	1,58,60	1,59,94
„ England	16,85	16,84	17,49
Minor Works and Navigation—			
Expenditure (including England)	1,32,77	1,43,28	1,27,03
Total Expenditure	4,66,52	4,83,54	4,76,23
Net Revenue (Irrigation)	87,66	90,07	1,20,78

The figures in the above summary, converted at the rate of Rs 15 = £1, are shown below :—

RECEIPTS—			
Major Works—			
Direct Receipts	2,288,1	2,311,9	2,381,5
Land Revenue due to Irrigation	1,178,0	1,267,0	1,351,5
Minor Works and Navigation—			
Receipts (excluding Land Revenue)	228,5	245,2	247,1
Total Receipts	3,694,6	3,824,1	3,980,1
EXPENDITURE—			
Major Works—			
Working Expenses	1,109,6	1,098,8	1,145,1
Interest on Debt—In India	1,003,1	1,057,3	1,066,3
„ England	112,3	112,3	116,6
Minor Works and Navigation—			
Expenditure (including England)	885,1	955,2	846,9
Total Expenditure	3,110,1	3,223,6	3,174,9
Net Revenue (Irrigation)	584,5	600,5	805,2

XXIX.—Irrigation—Major Works—Direct Receipts.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Central Provinces—Imperial	58	80	59	...	The decrease was due to a favourable monsoon.
Burma—Imperial	8,21	11,50	9,16	The increase was chiefly due to larger receipts under Shwebo Canal owing to extension of Irrigation and arrear collections of revenue.	The decrease was chiefly due to the non-realisation of revenue in the Mon Canal and to a smaller area having been irrigated by the Shwebo Canal than that estimated.
Bengal—Imperial		12,75	12,79	The separation into Imperial and Provincial was due to the new Provincial settlement under which half share was made Imperial. No allowance for growth was made in Budget and the actuals of 1910-11 were on the whole maintained. There was however a decrease under Sone Canals, due to smaller irrigation in 1910-11 owing to increased rainfall, which was counterbalanced by increased receipts in the Midnapur and Tribeni Canals for which the water rate collections were underestimated. In Midnapur no allowance was made for the enhanced rates adopted and Tribeni was brought under Revenue Account for the first time in 1911-12.	
Provincial	25,64	12.75	12,79		
United Provinces—Imperial	3,21	3,27	3,14		As compared with the Budget there was a decrease under the Ken Canal (31) which was partly set off by improvement under the Betwa Canal (19). This was attributable to curtailment of the irrigation area consequent on heavy rain at the beginning of the *rabi* season and in January 1911, which was somewhat made up by the large demand for canal water in the *Kharif* resulting from deficient rainfall during the monsoon.
Provincial	83,34	84,58	82,60	As compared with 1910-11, there were decreases under all the canals except the Lower Ganges Canal which showed an improvement of 1,24	The causes enumerated under Imperial also explained the falling off under the Ganges (2,56) Eastern Jumna (1,21) and Dun (15) Canals and the increases under the Lower Ganges (1,94) and the Agra (7) Canals.
Punjab—Imperial	1,24,93	98,85	1,06,54	The variation was partly the effect of the new Provincial Settlement under which half share instead of a three-eighths share was made provincial. The abolition of the rate in the districts of the Delhi Division accounts for the decrease below 1910-11.	The improvement was the result of an increase in Gujranwala due to the anticipated abolition of the owners' rate on the Lower Chenab Canal not having been effected and of a decrease in Lyallpur due to an over-estimate.
Provincial	74 96	98,85	1,06,54	The increase was generally due to increased irrigation The abolition of the old Kharaba system in the Lower Chenab Canal and the luxuriant crops in the Indus Inundation Canal Division also accounted for the increase which was partly counterbalanced by short receipts on the Jumna Canal due to the Kharif Crops having been damaged by boll-worm and grass-hoppers and on the Upper Sutlej Canal due to short supply in the river The above causes coupled with the levying of revised water rates in the Western Jumna Canal accounted for the increase over 1910-11.	The increase was generally due to increased irrigation The abolition of the old Kharaba system in the Lower Chenab Canal and the luxuriant crops in the Indus Inundation Canal Division also accounted for the increase which was partly counterbalanced by short receipts on the Jamuna Canal due to the Kharif crops having been damaged by boll-worm and grasshoppers and on the Upper Sutlej Canal due to short supply in the river.

XXIX.—Irrigation—Major Works—Direct Receipts—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
North-West Frontier—	R	R	R		
Imperial	7,17	8,00	7,20	...	The decrease was chiefly due to mills on the Kabul River Canal having been leased at lower rates than usual, and over-estimate of the Budget in the case of Lower Swat River Canal counterbalanced by a small increase under other canals due to development of irrigation.
Madras—					
Imperial	1,34	1,37	1,26	Decrease was chiefly due to a fall in the realizations from the sales of grass and navigation receipts in the Kistna Delta system.	The realizations of the year fell short of the Budget by 22. This was chiefly due to a decrease in the sales of canal produce, a fluctuating item.
Provincial	1,34	1,18	1,17		
Bombay—					
Imperial	6,24	6,35	6,68	The improvement was due to a better demand for water in consequence of a partial failure of the rains and recoveries of arrears.	The improvement was due to a better demand for water in consequence of a partial failure of the rain and recoveries of arrears.
Provincial	6,24	6,34	6,68		
Total India in Rupees—					
Imperial	1,51,68	1,42,89	1,47,35		
Provincial	1,91,52	2,03,90	2,09,88		
	3,43,21	3,46,79	3,57,23		
	£	£	£		
Total India converted into Sterling	2,288,6	2,311,9	2,381,5		

68. Compared with the receipts of the previous year there was an increase of 14,02. The receipts were also better than the Budget by 10,44 This was almost entirely the result of an improvement in the Punjab due to increased irrigation. The abolition of the old Kharaba system in the Lower Chenab Canal and the luxuriant crops in the Indus Inundation Canal Division also contributed to the increase The canals which were chiefly concerned were the Sirhind, the Western Jumna and the Upper Bari Doab canals, where the increases as compared with the previous year were 10,37, 5,39, and 2,53 respectively. The abolition of the rate in the Delhi Division however resulted in a decrease of 8,35 in the portion in charge of Civil Officers. As compared with the Budget there was a fall of 2,35 in Burma and of 2,11 in the United Provinces due to a smaller area being irrigated and the non-realisation of revenue from the new Mon canal due to late assessment.

XXIX.—Portion of Land Revenue due to Irrigation.

Provinces.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Central Provinces—					
Imperial	...	...	1		
Burma—					
Imperial	1,17	2,00	1,38	Larger receipts under Shwebo Canal owing to extension of irrigation and arrear collections of revenue mainly accounted for the increase over 1910-11.	The decrease was chiefly due to the non-realization of revenue in the Môn Canal, and to a smaller area having been irrigated by the Shwebo Canal than that estimated.
United Provinces—					
Imperial	16,73	16,53	16,95		
Punjab—					
Imperial	21,64	21,19	29,12	Increase over 1910-11 was ascribed to the Land Revenue in the colony villages on the Jhang and Gugera Branches having been levied at the new enhanced rates fixed at the new settlement.	The increase over the Budget was due to an under-estimate on the Western Jumna Canal and to the fact that receipts on account of interest on the sale proceeds of waste lands were not provided for.
Provincial	12,98	21,19	29,12		
North-West Frontier—					
Imperial	46	60	66	Increase over 1910-11 was due to the fact that the receipts for that year were reduced by 10 by transfer adjustment on account of wrong credit in 1909-10 of Paharpur Canal receipts. Moreover in 1910-11 there were no receipts for that canal.	
Madras—					
Imperial	49,23	50,80	52,41	Increase occurred chiefly under the Godavari Delta System. It was also due to the fact that the receipts of the Nagavalli River Project were shown for the first time under this head in 1911-12.	Increase occurred chiefly under the Godavari Delta System and was partly counterbalanced by a decrease under the Divi System. It was also due to the fact that the receipts of the Nagavalli River Project in 1911-1912 inclusive of those collected in 1909-1910 and 1910-1911 were shown under this head for the first time.
Provincial	49,23	50,79	52,41		
Bombay—					
Imperial	12,63	13,47	10,28	The decrease was chiefly due to unfavourable inundation and to a deficiency of water in the Canals. There was, however, an increased revenue from the Eastern Nara and Jamrao canals due to recovery of arrears and to extension of cultivation.	The revenue officers attributed the failure of the estimate to deficiency of water in the canals and unfavourable inundation.
Provincial	12,63	13,47	10,28		
Total—					
Imperial	1,01,86	1,04,59	1,10,88		
Provincial	74,84	85,45	91,84		
Total India in Rupees	1,76,70	1,90,04	2,02,72		
	£	£	£		
Total India converted into Sterling	1,178,0	1,276,0	1,351,5		

69. The improvement over the actuals of the previous year was 26,02 and over the Budget was 12,68. It was mainly the result of increases in the Punjab and Madras and a decrease in Bombay. The receipts improved in the Punjab, 23,62 due to the Land Revenue in the Colony villages on the Jhang and Gugera Branches having been levied at the enhanced rates fixed at the new Settlement. This was anticipated in the Budget but an underestimate on the Western Jumna Canal and no provision for interest on sale-proceeds of waste land resulted in an increase of 15,87 over the Budget The improvement in Madras occurred under the Godaveri Delta system. The receipts of the Nagavalli River Project were also included for the first time. The decrease in Bombay (4,69 below actuals and 6,38 below Budget) was due to a deficiency of water in the canals and to unfavourable inundations.

XXX.—Minor Works and Navigation.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India (General)—					
Central India Imperial.	1	2	...	......	Included under Central Provinces.
Rajputana Imperial.	22	26	...	......	Ditto United Provinces.
Coorg Imperial .	...	...	...		
Baluchistan Imperial.	25	1	46	The increase was due to plenty of water in Khusdil Khan Reservoir from rains in the latter part of the year.	The increase was due to plenty of water in Khusdil Khan Reservoir from rains in the latter part of the year.
Total India (General)	25	1	46		
Central Provinces—					
Imperial (Central India) . .	...	...	1		
Provincial . .	32	35	31		
Burma—					
Provincial . .	10,05	13,30	12,75	The improvement over the previous year was due to larger receipts collected in the Kyaukse District to the realization of the outstandings of the previous year in the Minbu District, partly counterbalanced by a fall in the Meiktila and Myingyan Districts owing to scanty rainfall and to destruction of crops by floods in the Mandalay Districts.	The fall in revenue in comparison with the budget was mainly due to smaller receipts from the canals in the Meiktila and Myingyan Districts on account of insufficient rainfall, and to smaller revenue realized in the Mandalay District owing to the destruction of crops by floods. The decrease would have been more but for the larger receipts obtained from the Pegu and Sittang Canal and to the arrear collections of the previous year realized in the Minbu District.
Bengal—					
Imperial . .	..	3,52	4,01	The separation into Imperial and Provincial was due to the new Provincial Settlement under which a half share became Imperial.	
Provincial . .	6,92	3,52	4,01	The increase over 1910-11 was in navigation receipts (i) in the Calcutta and Eastern Canals (46) due to the opening throughout the year of the new Kistopur Canal and the reopening of the Bhangore khal and Chitpur lock which were closed to traffic last year, and (ii) in the Madaripur Bheel Route (65) which was open to steamer navigation throughout the year 1911-12 by deepening of its channel but which in previous year was navigable for 8 months only of the rainy season.	In Budget no allowance was made for increased receipts in Madaripur Bheel route and only a small one in the Calcutta and Eastern Canals.
United Provinces—					
Imperial (Rajputana)	...	...	18	Decrease was mainly due to lower receipts from tanks in the Beawar Sub-Collectorate.	Decrease was mainly due to lower receipts from tanks in the Beawar Sub-Collectorate.
Provincial . .	1,60	1,30	1,51	......	As compared with the Budget the improvement appeared under the Rohilkhand canals and was due to the irrigation of a larger area in the *Kharif* owing to deficient rainfall.
Punjab—					
Imperial . .	8,62	8,00	7,43	The decrease below 1910-11 was due to unfavourable river conditions and there having been a larger area under cultivation in that year than in the year 1911-12.	The decrease was due partly to less irrigation and larger remissions due to insufficient water supply and the failure of the monsoon and partly to the estimate for the Chenab Inundation Canal, which was based on the past 3 years' figures, having proved too high.
Provincial . .	62	56	56		

XXX.—Minor Works and Navigation—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Madras—	R	R	R		
Provincial . .	2,08	2 66	2,17	Increase was due to larger realizations under the head Miscellaneous, to rise in Navigation receipts the Buckingham canal and to sale of silt for which there was heavy demand in the Thadapalli channel.	The Budget provided for increased receipts in view of the tendency disclosed by the actuals of the past three years, but this anticipation was not realized in the actual receipts.
Bombay—					
Imperial . .	1,79	1,64	1,83	Increase due was to a better demand for water consequent on the partial failure of rains, partly counterbalanced by smaller minor receipts in the Western Nara, Shikarpur, Karachi and Central Hyderabad Districts owing to an unfavourable season.	The improvement was due to increased demand for water during the *Kharif* season owing to the scanty rainfall.
Provincial . .	1,79	1,64	1,88		
Total India in Rupees— Imperial . .	10,89	13,45	13,93		
Provincial . .	23,38	23,33	23,14		
Grand total .	34,27	36,78	37,07		
	£	£	£		
Total India converted into Sterling . .	228,5	245,2	247,1		

70. As compared with previous actuals there was an increase of Rs. 2,80. The increase in Burma (2,70) was due to the recovery of arrears in the Minbu district referred to last year and larger receipts in the Kyaukse district counterbalanced by a fall in the Meiktila and Myingyan districts The increase in Bengal (1,10) due to the opening of certain waterways throughout the year instead of for only part of the year was counterbalanced by a decrease in the Punjab (1,25) due to unfavourable river conditions, and less area under cultivation.

XXXI.—Civil Works. (In charge of Civil Officers.)

Province	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Total India in Rupees—	R	R	R		
Imperial . .	1,29	5,44	5,65		
Provincial .	7,87	8,63	8,90		
Total .	9,16	14,07	14,55		
Total India converted into Sterling	£ 61,1	£ 93,8	£ 97,0		

71. The increase over the previous actuals (5,39) was due to larger receipts of interest on and sale of investments in connection with the Phipps donation (Imperial—India) and higher receipts from sales of land, houses, etc., in the Punjab.

XXXI.—Civil Works. (In charge of Public Works Officers.)

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India (General)—					
Imperial . .	38	35	42	There were increased receipts of rents of Government buildings in Baluchistan.	Same remarks as under Actuals.
Central Provinces—					
Imperial . .	28	1,37	1,42	The increase was due to the recovery in 1911-12 from the Gwalior Durbar of the sale-proceeds of buildings at Sirdarpore which have been sold to the Maharaja.	
Provincial . .	6,08	6,66	5,63	The output of coal from the Ballarpur Colliery was not up to the standard of the previous year.	The decrease was due to a small output of coal from the Ballarpur Colliery.
Burma—					
Imperial . .	11	14	14	......	
Provincial . .	2,96	3,35	2,90	......	The decrease was mainly due to the reduction in the rate of assessment of rents on buildings from 8 per cent. to 7½ per cent. from the 1st April 1911.
Eastern Bengal and Assam—					
Imperial . .	4	4	5		
Provincial . .	2,08	2,05	2,22	The increase was chiefly due to realisation of rents on the newly constructed buildings in Dacca.	Same as under Actuals.
Bengal—					
Imperial . .	92	71	1,05	The increase was due to sale of unserviceable furniture and buildings.	Actuals, 1911-12, included 17 on account of sale of structure No. 8, Wellesley Place, and 9 on account of Dhurumtolla Press building for which no provision was made in Budget. Actuals 1910-11 included similar receipts amounting to 20.
Provincial . .	3,87	7,14	4,19	Increase was due to arrear recovery of Strand Bank rent (19), a special receipt of 24 arising from sale of stalls in the Maidan during the King's visit, increased rent of buildings (10) and other miscellaneous receipts (29).	Budget included 3,64 on account of first instalment of sale of the Sibpur College, which was not realised, and excluding special items referred to under actuals.
United Provinces—					
Imperial . .	37	35	34		
Provincial . .	2,82	2,60	3,41	Higher receipts from workshop (24) and sale of building (36) mainly accounted for the increase over 1910-11.	Excluding the receipt of 40 on account of sale of certain Government buildings in Pilibhit and in the Benares State, which was not provided for in the Budget, the Actuals showed an increase of 41 which was due to larger receipt from old materials, and improvement in the Ferry, Arboriculture and Workshop receipts.
Punjab—					
Imperial . .	77	80	72	The decrease was principally due to less receipts under Rents of Buildings, and Sales of Tools and Plant. The former was due to non-recovery of rent for certain buildings in the Simla Provincial Division.	Same remarks as under Actuals.

XXXI.—Civil Works. (In charge of Public Works Officers)—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Provincial	1,49	1,25	1,65	The increase chiefly occurred under Sale of Buildings, Sale of Tools and Plant, Value of Materials received from old Buildings, and Fines, Refunds and Miscellaneous. The increase under Sale of Buildings was principally due to sale proceeds of a *serai* at Tret and of the District Judge's temporary residence at Dharmsala while that under Sale of Tools and Plant was due to the sale of a steam road roller for Rs. 7,480 to the District Board, Lyallpur. The increase under Miscellaneous was due to an item of Rs. 8,499 on account of the value of wooden piles received from Hurdle Dyke equipment at Dera Ghazi Khan.	Same remarks as under Actuals.
North-West Frontier— Imperial	33	30	41		The increase was due partly to increased receipts from Rent of Buildings and Sale of Produce and partly from the unexpected sales of Tehsil buildings with garden at Nowshera and of cooly huts in Bannu District.
Madras—					
Imperial	6	5	6		Increase over Budget was due to larger recoveries of rents of buildings and to value of materials received from old buildings.
Provincial	2,37	2,90	2,61	The increase was attributed chiefly to larger receipts from rents of buildings and to the net profits from the Public Works Workshops and also to higher receipts from fees on account of boring and testing artesian wells by the Director of Industries.	The Budget provided for increases under Tolls, and Fines, Refunds and Miscellaneous but the anticipations were not realized in the actual receipts.
Bombay—					
Imperial	27	26	28		
Provincial	7,14	5,90	6,96	The decrease was due to the abolition of tolls on certain roads.	The increase was due to better realizations from road tolls, sale of buildings and produce of compounds of Government buildings.
Total India Rupees— Imperial	3,61	4,37	4,89		
Provincial	28,31	31 85	29 60		
	31,92	36,22	34,49		
	£	£	£		
Total India converted into Sterling	212,8	241,5	229,9		
England	200	...	...		
Total including England	232,8	241,5	229,9		

72. The actuals showed an improvement of 2,57 over those of 1910-11 due to minor variations chief of which were increases in Bengal (95) composed of arrears and increased rents and a special receipt from the sale of stalls on the Maidan during the Royal Visit and in the Central Provinces (69) being the sale-price of buildings in Sardarpur sold to the Gwalior Durbar conterbalanced by smaller receipts from the Ballarpur Colliery.

73. As compared with the Budget there was a decrease of 1,73 the result chiefly of decreases in Bengal (2,61) owing to the expected sale-proceeds of the Sibpur College not having been realized and in the Central Provinces (98) owing to a smaller output of coal from the Ballarpur Colliery and an increase in Bombay (1,08) owing to better receipts from road tolls, sale of buildings and produce of compounds of Government buildings.

XXXII.—Army Receipts.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Account Officer's Review of Actuals against Actuals, 1910-11.	Budget, 1911-12.
III.—Regimental Pay, Allowances, etc.	80	80	99	Increase was due to a large number of soldiers having purchased their discharge.	Same remarks as in the column for Actuals.
IV.—Supply and Transport.	28,31	31,79	27,44	The decrease (87) as compared with the actuals of 1910-11 was due chiefly to the change in classification referred to under the column Budget (1,14); and to more restricted issue of rum (77); partly counterbalanced by larger sales of dairy produce (1,10) owing to extended operations.	The decrease (4,35) in this Grant was principally due to less sales (2,58) of dairy produce, owing mainly to the central creamery at Ahmedabad not being in full working order and to the absence of troops at Delhi in connection with the Coronation Durbar; to a change in classification under which realisations by sale of condemned fort and mobilization reserve stores are now adjusted by deduction from expenditure (85); and to more restricted supply of rum (82).
V.—Veterinary Services	...	...	...		
VI.—Army Clothing Department — Supplies and Services.	24,56	22 99	25,84	The increase (1,28) as compared with the actuals of 1910-11 was chiefly due to larger sales of personal clothing to British troops (70); to increased sales of clothing to Indian troops (52); and to the sale of surplus clothing stores (51); partly counterbalanced by less recoveries on account of stores issued to other departments (27).	The increase (2,85) in this Grant was due chiefly to larger receipts (2,80) by sale of personal clothing to British troops; to the sale of surplus clothing stores in the Alipore Factory (56); and to larger sales of necessaries (29); partly counterbalanced by smaller issues on payment of public clothing to British troops (43).
VII.—Remount Establishments.	2,37	2,33	2,26		
VIII.—Medical Services.	8	8	10		
IX.—Medical Stores	6,83	7,33	7,77	The increase was chiefly due to increased demands from Civil institutions mainly in connection with the revision of the depôt equipment list.	Same remarks as in the column for Actuals.
X.—Ordnance Establishments.	18,49	16,64	25,42	The increase (6,93) was in the main due to the causes enumerated in the column for Budget.	The increase (8,78) in this Grant was due chiefly to unusually heavy sales of unserviceable Ordnance stores from certain factories (4,10); to large sales of leather from the Harness and Saddlery Factory, Cawnpore (2,16); to increased sales of old metals and unserviceable stores from arsenals and depôts; to the issue, on payment, of ammunition to the Nepal Durbar (57), and of certain Ordnance stores to the Kashmir troops (22); and to the realizations of the hire of tents lent to the Allahabad Exhibition (31).
XII.—Education	34	32	33		
XIV.—Miscellaneous Services.	1,38	89	1,41	The increase (3) was due mainly to the adjustment in 1910-11 of a receipt (60) taken as recovered from the Khan of Kelat for expenditure incurred in connection with the Kelat Column, 1908-09; and to less recoveries in 1911-12 from the North-Western Railway for work done by the Railway Companies of Sappers and Miners (35); partly counterbalanced by receipts on account of the Delhi Durbar (44), Abor Expeditionary Force (17), and the 39th Central India Horse despatched to Persia (26).	The increase (52) in this Grant was due chiefly to receipts on account of issues on payment at the Delhi Durbar (44), to the Abor Expeditionary Force (17), and to the 39th Central India Horse despatched to Persia (26), for which no provision was made in the Budget; partly counterbalanced by less recoveries (35) from the North-Western Railway for work done by the Railway Companies of Sappers and Miners owing to the absence of the latter at Delhi in connection with the Durbar.

XXXII.—Army Receipts *contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Account Officer's Review of Actuals against Actuals, 1910-11.	Account Officer's Review of Actuals against Budget, 1911-12.
XV.—Hutting	8	1	19	......	Increase was mainly due to sale proceeds of materials in the Indian Troops' lines at Ahmedabad, Bhuj and Kirkee.
XVI.—Conveyance by Road, River and Sea.	49	44	40		
XVII.—Conveyance by Rail.	23	...	17	......	The receipt represented recoveries of disallowances pertaining to previous years effected in 1911-12.
XVIII.—Cantonments	12	11	13		
XIX.—Rewards for Military Services.	3	3	4		
XX.—Pensions	11,84	11,21	12,42	The increase (58) was due to larger contributions towards the Indian Military Service Family Pensions (71); partly counterbalanced by less recoveries for pension contributions of officers, etc., lent for service to other Governments (13).	The increase (1,21) in this Grant was due chiefly to larger contributions towards the Indian Military Service Family Pensions owing to enhanced rates of subscriptions and donations ordered by the Secretary of State (87); and to recoveries on account of pension contributions of officers and men of the 127th Baluch Light Infantry lent for service in the Somaliland Protectorate.
Total India in Rupees	95,95	94,97	1,04,91		
	£	£	£		
Equivalent in Sterling	639,7	633,1	699,4		
ENGLAND.					
Effective.					
Contributions by the Imperial Government in respect of—					
Cost of the Transport of Troops	130,0	130,0	130,0		
Military charges for Aden.	100,0	100,0	100,0		
Amount received from the Imperial Government in respect of the capitation rate payable on account of Indian Native Regiments lent for service in the Colonies.	135,0	126,0	140,0	......	The Budget Estimate which represented the estimated liability of the War Office on this account to 31st March 1912 proved to be too low.
Value of clothing, accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of sales of unserviceable stores; receipts on account of Indian Troop Service, etc.	22,7	69,8	74,7	......	There was an increase of 3,5 in the value of articles in possession of Regiments on their transfer to the British Establishment, of 2,0 in receipt on account of the Indian Troop Service, of 1,0 in the sale proceeds of unserviceable stores, and of 9 in the Fees of King's India Cadets at Sandhurst, etc. On the other hand, there was a decrease of 2,5 in the receipts on account of the consolidated clothing allowances of British soldiers.
Non-Effective.					
Subscriptions towards Indian Military Service Family Pensions.	31,3	32,0	35,3	......	Sufficient provision was not made in the Budget Estimate for the growth of these receipts.
Total England	419,0	457,8	480,0		
GRAND TOTAL	1,058,7	1,090,9	1,179,4		

XXXII.—Army Receipts—*contd.*

74. The receipts in India in 1911-12 exceeded the actuals of the previous year by 8,96. The abnormally high receipts under Ordnance in 1911-12 by larger sales of obsolete and useless stores and leather cuttings were mainly responsible for this increase. There was also some increase (1,28) under Clothing, due chiefly to larger sales of personal clothing to British troops (70) and to the sale of surplus clothing stores in the Alipore Factory (51). The receipts under Medical Stores also showed a rise (94), owing to increased demands from Civil institutions. On the other hand, there was a decrease of 87 under Supply and Transport receipts, owing chiefly to a change in classification whereby sale proceeds of condemned fort and mobilisation reserve stores were adjusted by deduction from expenditure (1,14), and to more restricted issue of rum (77); partly counterbalanced by more realisations by sale of dairy produce (1,10).

75. The receipts in In dia in 1911-12 exceeded the Budget by 9,94. The more important variations occurred under Grant IV—Supply and Transport, Grant VI—Clothing, Grant X—Ordnance and Grant XX—Pensions. The increase of 2,85 under Clothing was chiefly due to larger realisations by the sale of personal clothing to British troops (2,30); and to the sale of surplus clothing stores in the Army Clothing Factory, Alipore (56). The receipts under Ordnance exceeded the Budget by 8,78, owing mainly to unusually heavy sales of unserviceable ordnance stores from certain factories (4,10); to large sales of leather from the Harness and Saddlery Factory at Cawnpore (2,16); to increased sales of old metals and unserviceable stores from arsenals and depôts, and to the issue, on payment, of ammunition to the Nepal Durbar (57). The increase (1,21) under Pensions was caused by larger contributions towards the Indian Military Service Family Pensions in consequence of enhanced rates of subscriptions and donations ordered by the Secretary of State (87); also by the recoveries of pension contributions of officers and men of the 127th Baluch Light Infantry lent for service to the Somaliland Protectorate. The receipts under Supply and Transport fell short of the Budget by 4,35 of which 2,64 occurred under dairy farms, owing mainly to the fact that the central creamery at Ahmedabad was not in full working order during the year and to the absence of troops at Delhi in connection with the Coronation Durbar; the balance of the decrease was due partly to a change in classification under which realisations by sale of condemned fort and mobilisation reserve stores are now adjusted by deduction from expenditure (85), and partly to more restricted supply of rum (82).

XXXIII.—Marine Receipts.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officers' Review of Actuals against Actuals, 1910-11.	Local Account Officers' Review of Actuals against Budget, 1911-12.
Effective Services—					
Dockyard Services, etc.	11,88	11,60	10,69	The decrease was chiefly due to vessels having been employed on Imperial Service for shorter periods in 1911-12 counter-balanced by increased receipts for work done or services rendered to Local Governments and other Departments.	Provision to the extent of 5,22 was made in the Budget for general recoveries on account of hire of vessels, but the actuals amounted to 3,17 due to the cost of conveyance of the 3rd Brahmans and 90 Deccan Infantry having been adjusted in 1910-11 (77) to certain vessels not having been employed entirely on Imperial service as anticipated and to coal having been obtained from Admiralty Depots thus reducing recoveries (1,28). There was, however, an increase (94) under other heads due to additional works undertaken for Local Governments and other Departments and to additional recoveries (20) on account of hire of troop flotilla for shipping of stores consigned to Royal Navy vessels.
Sale-proceeds of vessels, etc.	40	32	67	The increase was due to the sale of certain condemned vessels sanctioned during the year and of a large quantity of iron scrap, old metal and unserviceable stores and zinc slabs.	The Budget did not provide for the sale of certain vessels and stores sold during the year, there was also a larger sale of stores and unserviceable material than was anticipated.
Other receipts	1,24	1,40	1,14		Decrease due chiefly to less imported stores used on works of conversion.
Non-effective Services—					
Pensions	25	24	24		
Total in Rupees	13,77	13,56	12,74		
Equivalent in Sterling	£ 91,[illegible]	£ 90,4	£ 84,9		

76. The decrease (1,03), as compared with the actuals of 1910-11, was mainly due to [vessel]s having been employed on Imperial Service for shorter periods in 1911-12, partly [counte]rbalanced by better receipts for work done for Local Governments or other Departments. The same causes accounted for the decrease (82) as compared with the Budget.

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XXXIV.—Military Works—Imperial.

Province.	Accounts, 1910-11	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	Rs.	Rs.	Rs.		
India (General) . .	9,10	8,57	10,37	Increase was due to the causes shown under column for Budget.	Increase in 1911-12 over the Budget was principally due to adjustment of the recovery of arrears (60) from the Home Government on account of rent of Marine and Ordnance Storage Accommodation at Bombay and to further improvements in the realizations from rents of buildings and sales of water and electric power to non-entitled persons in Cantonments.
Central Provinces .	2	2	2		
Burma . . .	1,02	1,00	1,01		
Eastern Bengal and Assam.	8	7	8		
Bengal . . .	1	2	1		
United Provinces .	5	5	4		
Punjab . . .	6	6	6		
Madras . . .	6	5	4		
Bombay . . .	19	16	19		
Total India in Rupees	10,59	10,00	11,82		
	£	£	£		
Equivalent in Sterling	70,6	66,7	78,8		

77. The increase was due to an adjustment of arrears recovered from the Home Government as rent and to better realizations of rent and sales of water and electric power.

1.—Refunds and Drawbacks.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against — Actuals, 1910-11.	Local Account Officer's Review of Actuals against — Budget, 1911-12.
India	44	38	57	The excess over the actuals of the preceding year was due to certain unexpected refunds of receipts under Land Revenue, Stamps and Income Tax.	Same remarks as in the column for Actuals.
Central Provinces	85	83	88		The variation was small and called for no explanation. Additional provision by reappropriation was sanctioned before the close of the year.
Burma	6,85	5,28	6,96		The excess as compared with the Budget was due to remissions of tributes already collected and to refunds of Customs export duty owing to inability to ship rice for which duty had been paid.
Eastern Bengal and Assam.	1,41	90	1,19	The decrease in expenditure occurred under Land Revenue. The figures for 1910-11 included an unusual item of 45 representing the payment of mesne profits to a decree-holder. In 1911-12 there was an unusual item of 25 transferred from Special Ad[illegible]ances on account of a refund to the Baikunthpur Wards Estate.	The excess over Budget was caused by an unusual item of 25 transferred from the head Special Ad[illegible]ances on account of a refund to the Baikunthpur Wards Estate.
Bengal	8,38	8,17	12,72		Budget was based on the average actuals of 3 years ending 1909-10 and closely followed the actuals of 1910-11. The increase of 4,55 was almost wholly caused by unusually large re-export of Java Sugar due to a scarcity in Europe and high prices pre-vailing there, of which about 2,00 occurred by end of December 1911 and was covered by a saving of 37 under Salt and reappropriations of 1,36 and 41 sanctioned by the Bengal and India Governments, respectively. The expenditure under this head is not audited against grant and the further increase occurred too late to permit of an extra grant being obtained within the year on review of actuals after completion of accounts. Excess under Provincial was due to under-estimate of Land Revenue refunds and occurred late in the year.
United Provinces of Agra and Oudh.	2,27	2,11	1,93	The actuals for 1910-11 included special Land Revenue refunds (aggregating about 30) on account of Village Police charges recovered in excess from certain District Boards in previous years which were taken to I.—Land Revenue.	Expenditure under this head fluctuates. Smaller Stamp and Forest refunds mainly accounted for the variation.
Punjab	1,49	1,50	1,54		
North-West Frontier Province.	29	25	20	The decrease occurred chiefly under Land Revenue, a fluctuating head. This coupled with the fact that 1910-11 included a special item of refund accounted for the decrease below that year.	The decrease occurred chiefly under Land Revenue—a fluctuating head.

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1.—Refunds and Drawbacks—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Madras . . .	4,76	4,21	5,18		Budget was exceeded under Land Revenue, Stamps, Customs, and Forest owing to special Land Revenue refunds necessitated by a High Court decree and by the cancellation of sales of land for arrears of Land Revenue, to adjustments of erroneous credits to Forest in 1910-11 and to the generally uncertain nature of the items expected to be debited under this head.
Bombay . . .	15,60	13,69	19,17	The excess under Land Revenue was due to the sale of certain forest lands in the Poona District having been subsequently cancelled, to refunds of certain amounts realized by the Collector of Bombay on account of Government interest on lands acquired by the City Improvement Trust owing to the parties not having finally accepted the valuation made by the Special Collector and to refunds of *Patedars'* shares in Sukkur; that under Stamps was due to larger refunds on account of Court-fee Stamps; under Customs Refunds it was due to larger exports of silver bullion and petroleum and to refunds on goods exported to Kashmir; and that under Drawbacks was due to abnormal shipments of sugar to the United Kingdom and of coined dollars to Hong-kong.	The excesses under Refunds were (i) Land Revenue (1,16) due to refunds of sale-proceeds of certain forest lands in the Poona District owing to sales having been subsequently cancelled, to refunds of certain amounts realized by the Collector of Bombay on account of Government interest on lands acquired by the City Improvement Trust owing to the parties not having finally accepted the valuation made by the Special Collector and to refunds of *Patedars'* shares in Sukkur; (ii) Customs (1,07) due to larger exports of silver bullion and petroleum and to refunds on goods exported to Kashmir; (iii)—Stamps (4[illegible]) due to larger refunds on account of Court-fee Stamps; (iv)—Excise (38) due to large refunds of ⅓rd share of Opium Pass Fees to certain Native States and of duty levied on hemp-drugs imported into the Baroda State. The excess under Drawbacks (2,38) was due to abnormal shipments of sugar to the United Kingdom and of coined dollars to Hongkong.
Total in Rupees .	41,84	37,32	50,34		
Equivalent in Sterling	£ 278,9	£ 248,8	£ 335,6		

Excess over Grant.

	Excess over Grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess sanctioned by the Imperial Government.	
	Imperial	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India	1	...	...	...	...	...	1	...
Burma	7	...	...	...	...	...	7	...
Eastern Bengal and Assam . . .	12	14	...	...	...	...	12	14
Bengal	2,67	10	...	...	...	10	2,67	...
Punjab	2	...	...	...	...	...	2	...
Madras	5	8	...	...	...	8	5	...
Bombay	43	...	...	...	...	...	42	...
TOTAL .	3,37	41	...	...	...	27	3,37	14

1.—Refunds and Drawbacks—

78. The expenditure exceeded the actuals of the previous year by 8,50 and the Budget by 13,02. The variations were most marked in Bengal and Bombay. In Bengal the excesses over both the previous actuals (4,34) and over the Budget (4,55) occurred under Customs and were due to the unusually large re-export of Java Sugar consequent on a scarcity in Europe and high prices prevailing there In Bombay, the excesses (3,57 and 5,48 respectively) were chiefly due to abnormal shipments of sugar to the United Kingdom and of coined dollars to Hongkong and exports of petroleum resulting in large drawbacks and refunds under Customs and large refunds of Land Revenue, owing to the cancelling of certain sales of forest land in the Poona District and the refund of amounts realized as Government interest on lands acquired by the City Improvement Trust, owing to the valuation made by the Special Collector not having been accepted In Burma there was also a considerable increase as compared with the Budget (1,68) due to remissions of tributes for expenditure by the Native States on Public Works and to the inability to ship rice for which duty had already been paid.

79. The excesses over the Budget were anticipated for the most part and additional allotments were obtained during the year. Unexpected excesses occurring late in the year could not however be provided for and a large Imperial excess of 3,37 and Provincial excess of 14 require the sanction of the Government of India. The excess in Bengal alone was 2,67. Up to the end of December 1911, the excess due to the unusual re-export of Java Sugar amounted to about 2,00 which was duly provided for The further increases were known too late to permit of an extra grant being obtained in time. The Imperial portion of the Bombay grant was exceeded by 4,27 of which 3,84 was provided for leaving an excess of 43 to be sanctioned. The Customs refunds in March were heavier than was anticipated. The excess in Eastern Bengal and Assam over the Budget was 26 and was due to an item of 25 transferred after the close of the year from the head Special Advances on account of a refund to the Baikunthpur Wards Estate A portion of this excess (14) occurred under Provincial, but owing to the redistribution of provinces it now awaits the sanction of the Government of India There were further Provincial excesses of 27 which have been sanctioned by the Local Governments.

2.—Assignments and Compensation.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India	34,24	34,60	33,44	Variation in the fluctuating Royalty paid to the Jaipur and Jodhpur Durbars contributed to the increase as compared with the actuals of the preceding year.	The savings from the Budget were due to the payment of smaller Salt Royalty to the Jaipur and Jodhpur States, and to certain other States, chiefly Tonk and Shahpur States, having left a portion of their dues undrawn.
Central Provinces	25,54	25,60	25,55		
Burma	...	1	1		
Eastern Bengal and Assam.	91	1,00	80	Expenditure under Miscellaneous Compensations decreased by 7 through non-payment of Posa allowance to Akas, Duflas, Abors and Miris. Payments of Malikana also decreased by 4.	The non-payment of Posa allowances to some of the Hill Tribes and savings of 11 under Malikana the estimate for which was framed with reference to the unusually high actuals of 1909-10 caused expenditure to fall short of the Budget by 20.
Bengal	1,86	1,87	2,12		Excess over Budget was due to a special payment (15) of resumed land not provided for in Budget, and to arrear payments (10) of Malikana. The audit is not conducted against grant; the small excess over Revised grant was due to heavy payment of Malikana in February 1912.
United Provinces of Agra and Oudh.	3,27	3,21	3,04	Smaller payments in 1911-12, on account of allowance to excluded proprietors, were in the main the explanation of the decrease as compared with the actuals of the previous year.	Same remarks as in the column for Actuals.
Punjab	1,15	1,20	84	The actuals for 1910-11 included 13 on account of payment of Customs compensation to the Sirmur State which was in arrears in 1911-12 and a special debit of 6 under Land Revenue compensations.	The decrease was chiefly due to the superfluous provision of 15 on account of the compensations in the Hoshiarpur district under this head and to the payment of 13 on account of Customs compensation to the Sirmur State in 1912-1[illegible]
North-West Frontier Province.	18	19	18		
Madras	11,90	12,43	13,37	Increase was due to enhanced Customs compensations paid to Cochin (1,40).	Excess over Budget w[illegible] due to payment of enhanced Customs compensation to t[illegible] Cochin Durbar.
Bombay	1,03,37	1,03,33	1,03,89	The increase was chiefly in the adjustment of Assessment of Alienated Lands in Sind. owing to insufficiency of the water supply. On the other hand, in 1911-12 there were payments of arrears of Land Revenue compensations to certain village officers, Salt compensation to the Jinjuwada State, increased payments of Excise compensations to certain Native States in the Khandesh Agency owing to an increase in consumption and enhancement of Still Head duties, and advance payment to the Sachin State for Durbar expenses. The Sangli State also drew an instalment earlier than usual.	The excess was chiefly und[illegible] Excise compensations, owing to increased payments to certain Native States, consequent on an increase in the consumption of country liquor and enhancement of the rates of Still-Head duty. An instalment due to the Nawab of Sachin in 1912-13 was paid to him in advance for Durbar expenses. The Sangli State also drew an instalment earlier than usual. There were also payments of arrears of Salt compensations to the Jinjuwada State which were partially cov[illegible]d by savings in the grant for [illegible]pensation to the Jawhar State, caused by delay in completing the agreement.
Total in Rupees	1,82,42	1,83,44	1,83,24		
	£	£	£		
Equivalent in Sterling	1,216,2	1,222,9	1,221,6		

2.—Assignments and Compensations—*concld.*

80. As compared with previous actuals, the more important variations were an increase in Madras (1,47) due to enhanced Customs compensation paid to the Cochin Durbar and a decrease in India (80) due to smaller Salt Royalty payable to the Jodhpur and Jaipur States under the Sambhar Lake Treaty. The charge was paid with reference to the actual sales of the previous year.

81. The same causes accounted for the increase in Madras (94) and the decrease in India (1,16) as compared with the Budget

82. A small excess of 2 in Bengal awaits the sanction of the Government of India. A Provincial excess of 1 in the same province has been sanctioned by the Local Government.

3.—Land Revenue.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
India . . .	6,70	6,39	6,42	The decrease as compared with the actuals of 1910-11 was due chiefly to the settlement operations in Ajmer having drawn to a close.	The increase over the Budget was due to the payment of Grain Compensation Allowance, Royal Bonus and acting allowances in leave vacancies and to the revision of certain establishments in Coorg, Quetta and Ajmer for which no provision existed in the Budget.
Central Provinces .	39,07	39,60	39,07	There was a saving of 1,42 under Survey and Settlement establishment in 1911-12 as compared with the previous year. This saving was fully counterbalanced by expenditure on Royal Bonus and introduction of reforms in the Department of Land Records and Agriculture.	Large savings accrued under Survey and Settlement owing to the settlement operations in certain districts having approached completion during the year and to delay in the commencement of operations in one district. These savings were partially counterbalanced by charges on account of the Royal Bonus.
Burma . .	65,12	68,33	68,24	The increase over the actuals of 1910-11 was due to larger outlay under Compensation for Lands taken up for Public Purposes, to larger payments of commission on account of Land Revenue collections, capitation-tax and miscellaneous collections to the employment of a larger Land Records staff in Districts and consequent larger expenditure under Travelling Allowances, Supplies and Services, and Contingencies, and to the payment of bonus to Subordinates	The decrease below the Budget was due to the incomplete utilization of the provision made for the formation of the new Syriam District, to smaller outlay under General and Oil well establishments and under cost of boundary marks, to smaller expenditure on account of commission on Land Revenue and *thathameda* collections, to savings in Salaries under Commissioner of Settlements and Land Records, owing to the absence of the Commissioner on long leave and to the appointment of a Junior Officer as Deputy Director These savings were reduced by the excess under Land Records, owing to the contribution from Local Funds towards the cost of Supplementary Survey establishment having been only partially recovered, and by larger outlay under Town Survey charges, and by the payment of bonus to Subordinates.
Eastern Bengal and Assam.	45,94	49,51	48,81	The increase of expenditure, (2,87) was due to increases in— Establishment charges (83) owing to the new rates of pay introduced with the revision of Ministerial Establishments. Expenditure on management of Government Estates (62) owing to the employment of a larger number of officers on collection duty and to larger outlay on Agricultural and Miscellaneous public improvements. Salaries (44) owing to 3 additional appointments of Magistrates and Collectors and to the loan of officers from other Provinces. Collectorate Settlements (37). Royal Bonus (34) Against these increases there were small savings under Grain Compensation Allowance and Partition and Steam Boat Establishments.	Excluding the payment of Bonus (34), the net due to other accounts w ustoms Survey and Settleme Cochi accounted for a 1,90 of which 1,40 wa postponement of the Excise settlement and savings crease settlements the balance b ative to the economical wor rease the Drawing Office. Othe savings were 13 under Land Records mainly due to a junior officer holding the post of Director and 8 for establishing a fish curing yard in Sylhet which was not utilized. Under District Administration there was an excess of 74 on account of Contingencies mainly under Law Charges and Cost of Land. The estimate under Management of Government Estates was also exceeded partly owing to larger outlay than was provided for on Agricultural and Miscellaneous Improvements and partly to the non-collection of 15 paid to Local Funds for Road and Public Works Cess.

3.—Land Revenue—*contd.*

Province.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Bengal . . .	49,48	53,26	52,52	Increase over 1910-11 was due to payment of arrear salaries of Ministerial establishments for 3 years ending 1911-12 amounting in all to about 4,00 and Royal Bonus, partly set-off by savings of about 1,00 under Traverse Survey.	The Budget provided for salaries of Ministerial establishments at the enhanced rates for 1911-12 due to a reorganization and for payment of ⅓rd of arrears for the preceding two years resulting in an increase of over 2,00. The full amount of arrears for 3 years were, however, paid under special orders of Government resulting in an excess of about 1,00 over Budget. Expenditure on Traverse Survey and Maintenance of records of rights were, however, less than anticipated by about 2,00 which explains the net saving in Budget.
United Provinces of Agra and Oudh.	83,91	85,56	86,42	Excluding the special payment of 1,78 on account of the Royal Bonus the actuals for 1911-12 showed an increase of 73 only as compared with the previous year. This was mainly attributable to higher charges under Survey and Settlement and Land Records chiefly on Kanungo establishment consequent on the revision having effect during the whole of the year under report as against a part only of the previous year. The actuals for 1911-12 excluded the charges of the Deputy Superintendent of the Benares Maharaja's Family Domains which have now been taken over by the newly constituted Benares State.	Budget included lump provisions aggregating 30 for improvement of the cadre of Assistant Commissioners and Deputy Collectors which was not carried into effect. The provision of 85 for settlement operations in the Etawah and Fatehpur districts was also not fully utilized. The savings thus caused (about 44) as well as a decrease of 88 under Management of Government estates partly resulting from the leasing out of the Government estate at Allahabad and of 12 under partition contingencies were more than counterbalanced by the special payment of 1,78 on account of the Royal Bonus.
Punjab . . .	4[illegible]1	48,45	48,03	The increase over 1910-11 was due partly to the payment of the Royal Bonus (82) and partly to the re-organization of the Provincial Service.	The decrease chiefly occurred under Survey and Settlement (92) and Land Records (28). Under the former it was due to a smaller Establishment having been entertained than provided for for Settlement operations in certain districts, while under the latter it occurred under the Patwaris establishment, due chiefly to the non-utilization of the provision for the construction of Patwarkhanas and to savings in establishment due to new incumbents having been appointed on the minimum pay, counterbalanced by higher expenditure under Sub-Divisional Salaries and Travelling Allowance and Contingencies of the general establishment and bonus to Patwaris
North-West Frontier Province.	5,88	6,14	6,04	The increase over 1910-11 was due to the payment of the Royal Bonus and to increase in the pay of menials.	The decrease below the Budget was chiefly under Land Records and was due to savings in the charges for Patwaris counterbalanced to some extent by an expenditure of 6 on account of Royal Bonus.
Madras .	1,27,50	1,31,77	1,29,38	Increase was due to payments of the Royal Bonus, the revision of village establishments and the formation of the Chittoor and Ramnad Districts.	Savings in Budget were due to lapse of lump provisions for the revision of taluk establishments and pay of Deputy Tahsildars, savings under Salaries, Grain Compensation Allowance and temporary Inam Establishments, and owing to irregular drawing of allowances by village officers.

3.—Land Revenue.—*contd.*

Provinces.	Accounts, 1910-11	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11	Local Account Officer's Review of Actuals against Budget, 1911-12.
Bombay . . .	78,67	81,81	82,73	There was an increase of 4,05, due to Payments of Royal Bonus (90), and of arrears to village officers and extra allowances in connection with scarcity (58) and Grain Compensation Allowance (56). There was also larger expenditure on the development of Sálsette (38), construction of *chávdis* (35), temporary establishments (30), and the introduction of the new form of Jagni accounts (9). Under Salaries, Establishments, Allowances and Contingencies also there were increases due to larger number of officers having been on duty on account of the Royal Visit and the famine conditions obtaining in certain parts of the Presidency	The Budget allowed for a lump deduction of 1,00 for probable savings, but the anticipation was not realized owing to payments of Royal Bonus (90), Grain Compensation (56), and extra allowances to village officers in connection with scarcity (24) which were not provided for. The excess was, however, met partly by an additional grant and partly from the savings in the provisions for temporary establishments of various kinds The net expenditure on *chávdis* (village offices) was much less owing to larger recoveries of popular contributions which were adjusted by deduction from charges. Service Postage charges and cost of boundary marks were also less. The contributions from the Tálukdári Estates were backward owing to the bad season in Gujarát, but the decrease was counterbalanced by recoveries of arrears from Encumbered Estates in Sind There was also an increase in the adjustment on account of Assessment of Alienated Lands owing to an under-estimate in Sitára and revision of settlement in Dhárwár.
Total in Rupees .	5,49,08	5,70,76	5,67,66		
Equivalent in Sterling England . . .	£ 3,660,5 1,9	£ 3,805,0 8	£ 3,784,4 2,1		The cost of certain Appeal Cases proved to be more than was contemplated when the Budget Estimate was prepared and certain payments for stores were made which it was expected would have been made in 1910-11
Total including England	3,662,4	3,805,8	3,786,5		

Excess over Grant.

	Excess over Grant. Imperial.	Excess over Grant. Provincial	Excess sanctioned by Imperial Government. Imperial.	Excess sanctioned by Imperial Government. Provincial.	Excess sanctioned by Local Government. Imperial.	Excess sanctioned by Local Government. Provincial	Excess sanctioned by Imperial Government. Imperial	Excess sanctioned by Imperial Government. Provincial.
Eastern Bengal and Assam	...	50	...	...	...	...		50
Bengal	..	1,41	...	...	...	1,41	..	
Total .		1,91	...	...		1,41		50

83. As compared with the actuals of 1910-11 there was a large increase of 18,58 which occurred in all provinces except India. Apart from the special charges in connection with the Royal Bonus which affected all Provinces, the increases were practically anticipated and provided for. The variations were most marked in Bombay (4,06), due besides the charges

3.—Land Revenue—*concld.*

for the Royal Bonus (90), to the presence of famine conditions in some parts of the Presidency, to Grain Compensation Allowances, to the Royal Visit, the construction of *Chardis* (villages offices) and larger expenditure on the development of Salsette ; in Burma (3,12) due to payments for land taken up for public purposes, and larger commissions on revenue collections ; in Bengal (3,04) due almost entirely to the payments in connection with the reorganisation of the ministerial establishments ; in Eastern Bengal and Assam (2,87) due to additional appointments and increase in establishment charges following on the improvement of the pay of ministerial establishments and in the United Provinces (2,51) due to Royal Bonus (1,78) and higher charges under Survey and Settlement resulting from the revision of the Kanungo establishment.

84. The Budget provided for special expenditure in several Provinces. The Budget was exceeded in Bombay (92), the United Provinces (86), and India (13), but on the whole the actuals were better by 3,09. The excess in Bombay was due to the payments of Royal Bonus, Grain Compensation Allowances, and allowances in connection with the scarcity already referred to. In the United Provinces the charges in connection with the Royal Bonus more than absorbed the provision made for improving the cadre of Assistant Commissioners and Deputy Collectors, which was not carried out, and other small savings. There was a large decrease (2,39) in Madras due to the lapse of the special provision made for the revision of Taluq establishments and the pay of Deputy Tahsildars.

85 There were excesses over the Provincial grants in Eastern Bengal and Assam (50) and Bengal (1,41). In the case of the former, the excess occurred in March, when the expenditure was much in excess of the normal and was not anticipated The excess requires the sanction of the Government of India In the case of Bengal, the excess was considerable and was due to the payments made in March of the full amount of arrears (3,50) due to the reorganisation of the ministerial establishments with effect from May 1909. Only a portion of these charges were provided for and as the bills were paid in March, at the request of the Local Government, the amount likely to be required could not be accurately estimated in time and the grant was exceeded The excess has since received the sanction of the Local Government.

86. In Bombay the Contract Contingent Grants were exceeded by several Collectors and a sum of Rs. 4,794 was under objection on this account. The cases are being brought specially to the notice of the Local Government.

4.—Opium.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
India . . .	8	10	9		
Bengal . . .	1,86,49	23	28	Actuals, 1910-11, included charges of the Opium Agency since transferred to the books of the Accountant General, United Provinces.	Budget provided for expenditure of the Opium godowns only at Calcutta. Increase over Budget was due to the raising of freight on abkari opium chests carried from Calcutta to Rangoon for which a reappropriation was sanctioned by the Local Government.
United Provinces of Agra and Oudh	..	1,76,77	1,08,46	The bulk of the decrease appeared under payments to cultivators for the reasons set forth against Budget. Absence of charges on account of the Behar agency in the year under report coupled with the abolition of the Patna Factory in the closing months of the year also contributed towards the decrease.	There were decreases under all the minor heads generally attributable to contraction of departmental operations. Smaller outturn of crop partly owing to the failure of the 1910-11 season and partly to a considerable curtailment in 1911-12, of the area for cultivation resulted in a large saving (65,03) in the grant for payments to cultivators. The Patna and Ghazipur Factories showed a decrease of 1,20 chiefly due to lower outlay on freight and manufacturing charges. The saving of 2,02 under District Staff was caused by absence of officers on leave and reduction of establishment and the consequent smaller payment of travelling allowance and by lower outlay on Commission to cultivators, [illegible] and weighment as also on rents and taxes. The special expenditure on account of the Royal Bonus aggregated about 11.
Bombay . . .	35	35	35		
Total in Rupees .	1,86,92	1,77,45	1,09,18		
	£	£	£		
Equivalent in Sterling	1,246,2	1,183,0	727,9		
England . . .	5	5	1,6		The increase was mainly due to expenditure arising out of the International Conference at the Hague
Total including England.	1,246,7	1,183,5	729,5		

87. The decrease as compared both with the previous actuals (77,74) and the Budget (68,27) was the result of the contraction of departmental operations and occurred chiefly under payment to cultivators, where the expenditure was 65,03 better than the Budget and was due to curtailment of the area of cultivation and an unfavourable season in 1910-11. The large lapse due to the curtailment of the area of cultivation would appear to indicate an inaccurate Budget estimate

5.—Salt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India . .	12,27	11,95	11,44	The decrease from the actuals of the preceding year was due to smaller expenditure on manufacture and excavation	Manufacture of a smaller quantity of salt owing to failure of rains at the Sambhar Lake produced the betterness as compared with the Budget.
Burma . . .	28	34	27		The saving in comparison with the Budget was due to the provision made for the additional establishment for the Amherst District not having been utilized
Eastern Bengal and Assam.	74	85	74		The provision of 7 for purchase of boats and of 1 for uniforms was not utilized. There was also some saving under salaries.
Bengal . . .	2,76	3,28	2,72		Budget for rent, steamer and boat charges was over-estimated.
Madras . . .	16,67	16,31	17,31	The increase occurred mainly under Purchase of Salt, Charges for conveying and storing salt and Petty Works for manufacture and storage of salt	The excess over Budget was attributed to the quantity of salt manufactured in the season of 1911 having exceeded anticipations and to the model Saltern opened at Vayalur having had to be completed in 1911-12.
Bombay . . .	23,46	22,17	24,68	The actuals of the previous year included 31 on account of the conversion of the schooner "Pelican" into a steamer and the expenditure on the Udu Salt Sidings was larger in that year by 1,77 On the other hand there were payments on account of Royal Bonus and Grain Compensation in 1911-12. The expenditure on Bagging and Sewing and on Clothing was also larger	The excess over the Budget was due to payments of the Royal Bonus and Grain Compensation for which no provision was made.
Total in Rupees .	56,1[illegible]	54,90	55,16		
	£	£	£		
Equivalent in Sterling	374,6	366,0	367,8		
England . .	25	6	7		The demands were larger than was indicated in the forecasts received from India.
Total including England.	377,1	366,5	368,5		

88. The expenditure was better than in 1910-11 by 1,02, the result of decreases in India (83) due to less manufacture owing to the failure of rains at the Sambhar Lakes and in Bombay ([illegible]8) due to the exclusion of the bulk of the special expenditure of the previous year, and an increase in Madras (64) due to large manufactures of salt in 1911 As compared with the Budget the expenditure was greater in Madras (1,00) and Bombay (51). In Madras it was due to larger manufacture of salt in 1911 and the continuance of expenditure on the construction of the model Saltern at Vayalur and in Bombay, to the Royal Bonus and Grain Compensation Allowance.

89. An excess of 21 in Madras requires the sanction of the Government of India. The excess occurred in the closing months and was not anticipated.

6.—Stamps.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against — Actuals, 1910-11.	Local Account Officer's Review of Actuals against — Budget, 1911-12.
	R	R	R		
India	—15,17	—15,63	—15,98	The betterness as compared with the actuals of 1910-11 was due chiefly to a larger debit to the Post Office on account of cost of unified Stamps.	The betterness as compared with the Budget was the net result of larger debits to the Post Office on account of cost of unified stamps (46), smaller expenditure incurred on purchase of plain paper (9) counterbalanced by smaller recoveries from the Provincial Governments for stamp supplies (19) and an unforeseen payment of 1 on account of the Royal Bonus.
Central Provinces	1,18	1,30	1,27	The increase was partly due to larger sales of stamps and partly to a larger supply of Stamp Paper from Central Stores.	
Burma	1,04	1,06	1,03		
Eastern Bengal and Assam.	4,05	4,46	4,45	Expenditure increased by 27 under Stamp Paper supplied from the Central Stores and by 10 under charges for sale of Stamps.	
Bengal	4,28	4,38	4,38		
United Provinces of Agra and Oudh.	2,80	2,68	2,74	In 1910-11 supplies from Central Stores were larger.	Larger payment of discount consequent on increased sale of stamps and plain paper partly counterbalanced by smaller supplies from Central Stores chiefly accounted for the small increase over Budget. The excesses under the minor heads were covered by reappropriations sanctioned by the Local Government within the year.
Punjab	1,63	1,70	1,77	The increase over 1910-11 occurred chiefly under Stamps supplied from Central Stores, consequent on increased sales.	Increase was due to increased supplies from Central Stores.
North-West Frontier Province.	22	22	22		
Madras	4,30	4,30	4,48	Increase was due to larger charges on discount and to the purchase of self-inking embossing presses.	The excess over Budget was due to increase in discount on the sale of General and Court-Fee stamps and to the purchase of self-inking embossing presses.
Bombay	2,33	2,37	2,28	A decrease in the sale of Court-Fee stamps led to a smaller charge for issues from Central Stores and to smaller payments for discount, but the Royal Bonus and Grain Compensation charges and increased charges for Establishment, Packing and Conveyance and Value of and freight on Europe Stores slightly reduced the saving.	The variations are chiefly due to a smaller number of Non-Judicial and Court-Fee Stamps issued, saving in Establishment, Packing and Postage charges, and smaller payments on account of discount on the sale of Court-Fee Stamps owing to a decrease of the corresponding Revenue
Total in Rupees	6,66	6,84	6,64		
	£	£	£		
Equivalent in Sterling	44,4	45,6	44,3		
England	79,4	95,3	89,9		The decrease was due to the lower rates paid under the new contract.
Total including England	123,8	140,9	134,2		

90. The improvement in India as compared with previous actuals (81) and the Budget (35) was due chiefly to a larger debit to the Post Office on account of cost of unified stamps supplied.

In the Punjab an excess of 6 (Imperial) awaits the sanction of the Government of India. The Provincial excess of 4 has been sanctioned by the Local Government.

7.—Excise.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
India	1,70	1,55	1,52	The higher actuals in 1910-11 were on account of the charges of the Excise Laboratory at Kasauli closed from 1st January 1912.	
Central Provinces	2,76	3,08	2,90	The increase was due to the gradual introduction of a revised scale of establishment and to the grant of the Royal Bonus.	The saving was due to establishments up to the full sanctioned scale not having been worked up to pending the investigation of the work of Excise Officers under the orders of the Local Administration and to the consequent delay in the selection of clerks, to the entertainment of peons on lower rates of pay against vacancies in higher grades, and to savings under Travelling Allowance of establishment and Contingencies. The above savings were partially counterbalanced by the grant of the Royal Bonus.
Burma	11,82	13,52	11,93		The decrease below the Budget was chiefly due to the lapse of the lump provision made for the reorganisation of the District Executive Establishment, to smaller outlay on Allowances, Supplies and Services, and Contingencies, to the non-entertainment of the full sanctioned strength of Excise Officers and to the non-utilisation of the provision made under Superintendence for the pay and allowances of Excise Inspectors.
Eastern Bengal and Assam.	3,11	3,14	3,21	Excluding an expenditure of 3 on Royal Bonus, charges increased by 8 in spite of a saving of 5 on hill allowances to the Head-quarters Establishments due to its removal from Shillong. The revision of the Ministerial Establishments accounted for an increase of 3 and the balance was due to larger expenditure on rewards, remuneration to coolies and purchase of gunny, twine and instruments.	The excess over the Budget was due to the revision of the Ministerial Establishments and payment of Royal Bonus in equal proportions.
Bengal	8,83	9,50	9,12	Increase over 1910-11 was chiefly due to payment of Royal Bonus (10), larger payment of ministerial officers' salaries arising from the reorganization and travelling allowances	Budget included 50 for the amalgamation of the Excise with the Salt Department which was not utilized. Excluding this, the increase over Budget was 12 due to payment of Royal Bonus.
United Provinces of Agra and Oudh.	3,60	3,87	3,92	The actuals for 1911-12 included charges on account of the additional Distillery staff entertained in connection with the extension to Bundelkhand and Kumaon of the contract system of supplying liquors for the full year as against a part only of the previous year, as also higher expenditure on rewards and the special charge on account of the Royal Bonus.	The small increase was covered by re-appropriation sanctioned by the Local Government within the year.
Punjab	1,09	1,78	1,71	...	The decrease was due to savings partly under Salaries and partly under Contingencies counterbalanced to some extent by an increase due to the fact that the Budget did not provide for the share of pay and travelling allowance of the Inspector of Distilleries.

7.—Excise—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
North-West Frontier Province.	12	15	15	...	...
Madras . .	17,74	18,71	17,84	.	Saving under Budget was due to a resumption of 84 from the lump provision for revision of Excise Establishments and savings under Salaries, Establishments, and Grain Compensation Allowance in the combined Salt and Excise Department, of which two-thirds is debitable to this head.
Bombay . .	9,46	9,99	10,57	The actuals of 1910-11 included 62 on account of the recovery of establishment contribution from Opium Farmers, which has been discontinued from the 1st April 1911. On the other hand, in 1911-12 there was an increase in expenditure in consequence of the reorganisation of establishments and payments of Royal Bonus and Grain Compensation. Higher expenditure under Value of, and Freight on, Europe Stores and Conveyance of Excise Opium also contributed towards the excess.	The lump deduction of 70 for probable savings proved too high. The savings which accrued in the provisions for additional Clerical Establishments owing to delay in sanction and in the grants for Rewards to Informers, Clothing, Postage Charges, Petty Supplies and Peons' uniforms were partially appropriated to meet charges on account of Royal Bonus (11), Grain Compensation (8) and Payments to Officers of other Provinces (3). The excess over the net grant was, however, foreseen and met by reappropriations from other heads.
Total in Rupees	60,83	65,29	62,87		
Equivalent in Sterling	£ 405,5	£ 435,3	£ 419,1		
England .	5	1	1		
Total including England.	406,0	435,4	419,2		

91. The increase in expenditure (2,04) as compared with the previous year o... chiefly in Bombay (1,11) and was due mainly to the discontinuance from April 19... recovery of establishment contribution from Opium Farmers in that province and ... vinces to increases consequent on the reorganization of establishments.

92. As compared with the Budget expenditure was better by 2,42 due chiefly ... in Burma (1,59) owing largely to the lapse of the provision made for the reorganiz... District Executive Establishment and in Madras (87) for a similar cause coupled w... outlay on other accounts.

93. A Provincial excess of 2 occurred in March in Eastern Bengal and Assam ... the sanction of the Government of India.

8.—Provincial Rates.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals 1910-11.	Local Account Officer's Review of Actuals against Budget 1911-12.
Eastern Bengal and Assam.	27	31	27	... ..	The Budget was not worked up to as re-valuation work commenced late in some of the Eastern Bengal Districts.
Bengal . . .	42	79	58	Increase over 1910-11 was due to payment of arrear salaries of ministerial officers.	Provision for valuation and re-valuation charges was over-estimated in Budget.
Total in Rupees .	69	1,10	85		
	£	£	£		
Equivalent in Sterling	4,6	7,3	5,7		

94. The Provincial grant for Eastern Bengal and Assam was reduced by 8 during the year. The actuals exceeded the reduced grant by 4 Owing to the re-adjustment of Provinces, the excess now awaits the sanction of the Government of India

9.- Customs.

Province	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Burma	6,44	6,00	6,51		The excess over the Budget, was mainly due to larger outlay under Temporary Preventive Officers, Overtime and Holiday Allowances, and Purchase and hire of ships and vessels and to the expenditure incurred on account of Rents, Rates and Taxes on Customs buildings.
Eastern Bengal and Assam	55	56	58	The excess was due to larger expenditure on contingencies due to repair of a steam launch and purchase of a type writer.	
Bengal	11,97	12,60	12,72	Increase over 1910-11 was chiefly due to larger payment of overtime allowances (40), to revision of establishment (30) and to payment of Royal Bonus (5).	The excess over Budget was due mainly to payment of Royal Bonus and was partly met by reappropriation sanctioned by the Government of India.
Madras	3,66	3,99	3,87	Increase occurred mainly under Royal Bonus, Overtime, Petty construction and Repairs and Salaries of establishment.	Decrease was due to lapse of lump provisions for revision of establishment and savings due to lower rate of pay drawn by an Assistant Collector.
Bombay	13,22	14,07	13,86	The increase was chiefly due to the revision of the establishment of the Sind Customs Department, payments of Royal Bonus and Grain Compensation and larger payments for Overtime Work. The share transferred from 5 - Salt, was, however, less as the actuals of 1910-11 included heavy expenditure for laying rails at the Udu Salt Siding.	The delay in the revision of the Sind Customs and the Factory Excise Establishments, as also in the deputation of an officer to audit Customs House accounts, gave rise to a saving of 50. Those were partly utilized [illegible] the excess in Allowances to Officers for Overtime Work (17) for the Royal Bonus (10) and Grain Compensation (4)
Total in Rupees	35,84	37,20	37,54		
Equivalent in Sterling	£ 238,9	£ 248,0	£ 250,2		
England	7	2	5		The demands for stores were larger [illegible] was indicated in the forecast [illegible] ived from India.
Total including England	239,6	248,2	250 7		

Excess over Grant.

	Excess over Grant: Imperial	Excess over Grant: Provincial.	Excess sanctioned by Imperial Government: Imperial	Excess sanctioned by Imperial Government: Provincial.	Excess sanctioned by Local Government: Imperial	Excess sanctioned by Local Government: Provincial.	Excess sancti[illegible] Im[illegible] Gov[illegible]: Imperial.
Eastern Bengal and Assam	1			.			1
Bengal	3	..		..	.	..	3
Madras	3	.	.		.	..	3
Bombay	2	.	..	...		.	2
Total	9		..	...		..	9

95. The increase over the previous actuals (1,70) occurred chiefly in Beng[illegible] Bombay (64) and was due to larger payments of overtime allowances, to revision[illegible] ment and to payments of the Royal Bonus

96 As compared with the Budget there was an increase in Burma (51) [illegible] heads. This was covered by reappropriation. Imperial excesses in other provi[illegible] 9 still remain to be sanctioned.

[illegible]curred [illegible] of the [illegible] all pro- [illegible] decreases [illegible]tion of the [illegible] smaller [illegible] awaits

10.—Assessed Taxes.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Total India in Rupees	4,05	4,22	4,24		
	£	£	£		
Equivalent in Sterling	27,0	28,2	28,3		

Excess over Grant.

	Excess over grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial	Provincial	Imperial	Provincial	Imperial.	Provincial	Imperial.	Provincial.
Bengal	3	2			..	2	3	
Madras	1						1	
North-West Frontier Province	1		..	.	1		..	...
Total	5	2			1	2	4	

97. Excesses of 3 and 1 in the Imperial portion of the charges in Bengal and Madras respectively await the sanction of the Government of India The Provincial excess of 2 in Bengal and the Imperial (Special) excess of 1 in the North-West Frontier Province have received the sanction of the Local Government and Administration

11.—Forest.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Local Accounts Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	7,34	8,95	8,31	The introduction of a time-scale of pay in the Provincial Forest Service and the appointment of a larger number of Research Officers at Dehra contributed to the increase over the actuals of the preceding year.	Decrease was due chiefly to the provision in the Port Blair Budget for a slipway (40) not having been required.
Central Provinces	15,90	17,11	18,38	The average growth of expenditure calculated on the figures of four normal years was 1,74. The abnormal increase of 2,48 in the actuals of 1911-12 as compared with 1910-11 was due to a sum of 1,01 incurred on the operations undertaken to supply grass to famine-stricken districts in the Bombay Presidency and the grant of the Royal Bonus of 14.	The excess was due to the unexpected expenditure on grass operations and the grant of the Royal Bonus.
Burma . . .	40,05	43,72	42,57	Increase was due to the introduction of the time-scale of pay in the Provincial Service, the strengthening of the subordinate service and to a larger outlay on extraction of timber by Government agency counterbalanced by a falling off in departmental extraction and suspension of Khedda operations.	The decrease in comparison with the Budget was mainly caused by the curtailment of Departmental extraction of timber in the Tenasserim Circle and by the suspension of Khedda operations in anticipation of the dissolution of the department.
Eastern Bengal and Assam.	10,87	10,95	[illegible]1,10	Establishment charges rose by 35 a result to which the introduction of the time scale of pay, revision of subordinate forest establishment and payment of Royal Bonus (6) and larger travelling allowance contributed. Under Conservancy and Works reduced extraction and carriage of timber to sale depôts for delivery to Railway Companies caused a decrease of 17.	The completion of departmental works undertaken in th[illegible] previous year for supply of timbe[illegible] the Eastern Bengal State Ra[illegible] and the Engineer-in-Chief in charge of the Lower Ganges Bridge for which advance payments were made in 1910-11 caused an excess of 44 over the Estimates under Timber and other produce removed from the Forests by Government Agency. The payment of a smaller share of revenue derived from the Z[illegible]mindari Forests in the Garo [illegible]ills Division, the absence o[illegible] sleeper operations in the Ji[illegible] shared Forests in the Khasi [illegible] and savings under demarc[illegible] improvement and extensi[illegible]n, forests caused a saving [illegible] of under Other charges. [illegible] of 23
Bengal . . .	6,43	7,34	7,06	Increase over 1910-11 was due to payment to the Rajah of Porahat on account of arrear rent, 41 and larger payment of salaries (37) due to re-organization partly balanced by smaller expenditure under other heads.	Savings in Budget [illegible] shortage in road-ma[illegible]er [illegible]re due to bhum, smaller ex[illegible]ng in Singh- miscellaneous imp[illegible]enditure on employment of [illegible]ements, and under other Govern[illegible]erial officers [illegible]nts.
United Provinces of Agra and Oudh	12,38	13,94	13,64	Excluding from the actuals for 1911-12, the special charges on account of compensation to, Colonel Ward (48), Royal Bonus (6) and the Settlement of the District Protected Forests (about 21) there was an increase of 51 only. This was mainly attributable to larger outlay on communications and buildings (40) chiefly in the Western Circle for road work in the Naini Tal district and proper housing of the Forest subordinates, on Establishment (31) chiefly due to revision of the Provincial Forest Service and development of the District Protected Forests and on fuel and turpentine operations in the Naini Tal and Chakrata divisions (10) counterbalanced by smaller payment to the Maharaja of Tehri (37).	Taking into consideratio[illegible] provision of 88 for [illegible] the lump of District Protec[illegible]opment there was a small[illegible]sts of 80 as compared [illegible]se Budget. There was lo[illegible]he (40) in the Easter[illegible]tlay on Communications, [illegible] Circle and improvement [illegible]uildings owing to the cur[illegible] Forests operations resultin[illegible]ment of outbreak of choler[illegible] from the labour, decrease[illegible] and want of in the Wester[illegible] aggregating 37 delay in unde[illegible]ircle due to the of fuel at C[illegible]king the supply ment Agen[illegible]krata by Government to the [illegible] and smaller payon account [illegible] Maharaja of Tehri in certain [illegible] his share of profits net sav[illegible]ased forests as also a Establi[illegible] of 25 under B.— Bonus[illegible]ent (excluding Royal [illegible] partly owing to the

11.—Forest—*continued.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST — Actuals, 1910-11.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST — Budget, 1911-12.
					absence of officers on leave. The special payments to Colonel Ward for surrender of certain land and buildings (48) and higher outlay in the Western Circle on roads and buildings (18), and on account of the Royal Bonus (6) however, partly set off the decrease.
Punjab	7,41	7,69	7,65	Increase over 1910-11 was due to the extraction of a larger quantity of fire-wood in the Lahore Division, the extension of the rosin factory in the Rawalpindi Division, the introduction of the time scale of pay for the Provincial Service and the payment of Bonus, counterbalanced by a smaller expenditure in connection with the Patriata ropeway. 1910-11 also included the contribution to the Public Works Department for the improvement and maintenance of Hindustan-Tibet Road.	
North-West Frontier Province.	72	1,10	90	Increase over 1910-11 is due to additional Executive and Provincial establishment.	The decrease was partly due to the abandonment of the execution of certain projects and partly to no seigniorage having been paid on the trees in the Jhelum Circle which were not sold.
Madras	[illegible]2,23	35,26	31,15	Increase was due to larger charges on construction and maintenance, larger expenditure on fire protection, payment of a special item of compensation (20), the formation of a new Circle and the introduction of the time scale of pay for the Provincial Service counterbalanced by a savings due to decrease under Firewood and Charcoal, closing of sale depôts and a decrease under Sowing and Planting	The decrease below Budget occurred mainly under Firewood and Charcoal corresponding to the decrease under receipts and was due to the programme of departmental operations not having been fully worked up to on account of the non-renewal of railway contracts and to closure of sale depôts. There was also a decrease under Grain Compensation Allowance due to menials on the temporary establishment having been declared ineligible for it. The savings under the above heads were partly counterbalanced by increased charges on the construction of roads and bridges and on account of the formation of a new circle and the payment of Royal Bonus.
Bombay	20,70	24,20	26,61	Excluding the expenditure on famine grass (3,12), the excess of 2,32 over the actuals of 1910-11, was mostly due to increased expenditure on the reorganization of the Subordinate Forest Establishments, introduction of the time scale of pay for the officers of the Provincial Forest Service, payments of Royal Bonus and Grain Compensation Allowance, larger expenditure on collection of Mhowra and Hirda seeds, and larger supplies of timber to Depôts in the Southern Circle and of fuel to the Madras and Southern Maratha Railway.	Excluding 3,62 spent on Famine Grass operations the ordinary expenditure was 23,02. Larger collections of Mhowra seed and Hirda and larger payments for timber and firewood brought to Government Depôts caused some excess expenditure, but in consequence of orders of Government enjoining economy certain Forest works were postponed and the reorganisation of the staff was only partially introduced.
Total in R[illegible]	1,54,06	1,69,46	1,70,40		
	£	£	£		
Equivalent in [illegible]erling	1,027,1	1,129,7	1,136,0		
England	6,2	6,5	6,2		Payments which were expected to fall within the year were made in 1910-11 and an indent estimated for under this head was transferred to Provincial Funds.
Total including [illegible]land.	1,033,3	1,136,2	1,142,2		

11.--Forest—*concld.*

98. There was a very large increase in expenditure (16,31) as compared with previous actuals which was, however, to a great extent anticipated and provided for in the Budget. So that the increase as compared with the Budget (94) was small. The Budget provided for normal growth and for the reorganisation of the Provincial Forest Service in consequence of the introduction of the time-scale of pay. The operations undertaken for the supply of grass to famine-stricken districts in the Bombay Presidency entailed a special and unexpected expenditure in Bombay (3,62) and in the Central Provinces (1,01). Excluding this special charge, the expenditure was well within the Budget As compared with the previous actuals and excluding the special grass operations the increase was largely due to the reorganisations of the Service It was the result of increases in all provinces but chiefly in Bombay (2,32) where large collections of Mhowra and Hirda seeds, larger receipts of timber at depôts and of supplies of firewood to the Madras and Southern Mahratta Railway also contributed to the increase; in Burma (2,52), where a larger outlay on the extraction of timber by Government agency was met by a decrease due to the suspension of Kheddah operations in view of the closing of the Department; in Madras (1,89) where there were in addition increased charges on construction and maintenance of communications and buildings and on fire protection and a special payment of compensation (20) in the Jarugumalai reserve suit and in the United Provinces (1,26) due also to a special item of compensation (48) to Colonel Ward for surrender of certain lands and buildings in the reserve forests, to larger outlay on communications and buildings and the cost of settlement in connection with the development of the District Protected Forests.

99. As compared with the Budget and apart from the special grass operations, the variations was unimportant except for decreases in Burma (1,15) due to suspension of Kheddah operations in anticipation of the closing of the department and to the curtailment of departmental extraction of timber and in Madras (1,11) due to less departmental operations on account of the non-renewal of railway contracts and to the closure of sale depots

100. An excess of 6 occurred in the North-West Frontier Province too late to obtain an extra grant The sum of 3 requires the sanction of the Government of India, while the sanction of the Local Administration has been accorded to the remainder.

12.—Registration.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	9	9	10		
Central Provinces .	1,19	1,22	1,28	Excluding the amounts incurred in 1911-12 on account of the appointment of an additional Inspector for Berar, the Royal Bonus and the introduction of the Central Provinces Commission system in Berar with effect from the 1st November 1910, the expenditure in the two years did not show any variation.	The increase was due to the causes mentioned in the column for Actuals.
Burma . . .	89	86	98	The increase was mainly due to larger payments made to registering officers in consequence of the increase in revenue and to the entertainment of a greater number of paid non-official Sub-Registrars.	Compared with the Budget, the increase occurred chiefly in the Hanthawaddy, Henzada, Pegu Rangoon, Myaungmya, Pyapon, Tharrawaddy and Toungoo Districts.
Eastern Bengal and Assam.	6,30	6,26	6,28	The payment of Royal Bonus amounted to 7 and setting aside this unusual item, expenditure decreased by 9. Expenditure on salaries of Sub-Registrars, however, increased by 10 owing to regrading and the net decrease was due to savings of 8 under Contingencies 5 under Establishment, and 5 under Superintendence, the last saving being due to the stoppage of Hill Allowances to the head-quarters establishment on its transfer to Dacca from Shillong.	An excess expenditure of 7 on account of Royal Bonus was almost balanced by a saving of 5 due to the stoppage of Hill Allowances to the Head Quarters Establishment on its transfer from Shillong to Dacca.
Bengal . . .	7,74	7,94	8,07	Actuals, 1911-12, included 8 on account of Royal Bonus. The real growth was therefore 25, which was due to opening of new Sub-Registry offices.	Increase over Budget was due to payment of Royal Bonus (8), to payment of privilege leave allowances, and to large deductions on account of probable savings. The excess occurred chiefly in February (8) and March 1912 (3), and the actuals appeared too late to permit of extra grant being obtained within the year
United Provinces of Agra and Oudh.	2,83	2,95	2,93	Delay in the introduction of the revised scheme for remunerating Sub-Registrars otherwise than by commission resulted in smaller payments in 1910-11 of salaries and commission combined. This coupled with the payment of the Royal Bonus in 1911-12 accounted for the increase in the actuals.	
Punjab . . .	1,16	1,20	1,20		
North-West Frontier Province	10	10	11		
Madras . . .	12,08	12,59	12,49	The increase was due to Royal Bonus and opening of new Sub-Registry offices.	Decrease below Budget was due to large savings under salaries and to the provision for new sub-registry offices and revision of clerical establishments not having been fully utilized.
Bombay . . .	3,78	3,88	3,80	The abolition of village Registration offices caused a decrease, but payments of Royal Bonus and Grain Compensation counterbalanced it.	The saving in the grant was due to the abolition of Village Registration offices from April 1911. The Royal Bonus and Grain Compensation, however, partly absorbed the saving.
Total . .	36,11	37,09	37,24		
Equivalent in Sterling	£ 240,7	£ 247,3	£ 248,3		

12.—Registration—*concld.*

Excess over Grant.

	Excess over grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India	1	...	...	...	...	...	1	..
Central Provinces	...	1	...	...	...	1	...	...
Burma	...	2	...	...	..	2	...	...
Bengal	...	10	...	...	...	10	.	...
Total	1	13	...	...	...	13	1	..

101. The increase as compared with previous actuals (113) was mainly due to the opening of new Sub-Registry offices in Madras and Bengal and to payments of the Royal Bonus.

An Imperial excess of 1 and Provincial excesses of 13 occurred late in the year. The excess of 1 awaits the sanction of the Government of India. The sanction of the local Governments and Administration concerned has been accorded to the Provincial excesses.

13.—Interest on Ordinary Debt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
India Gross . .	4,81,22	4,94,50	4,88,94	A two-crore loan was raised during the year at an average rate of 96-2 against one and a half crore at an average rate of 95-15 in the preceding year. This produced a worseness of 1,64 in 1911-12 as compared with 1910-11. Normal interest charges on the current loans also were more by 6,56. On the other hand, there was a betterness of 48 under the 4 per cent Loan in consequence of the repayment of the annual instalment of 12 lakhs to the Gwalior Durbar. These variations contributed to the worseness of 7,72 in the gross expenditure of the year under report as compared with that in the preceding year.	Compared with the Budget the saving of nearly 5,60 was due to the full amount of interest due not having been claimed.
Deduct—					
Chargeable to Railways and Irrigation.	*5,81 08*	*6,16,69*	*6,16,21*	Varied with the amount of Capital Expenditure and rate of interest charged.	
Chargeable to other Governments.	*30,06*	*28,16*	*29 37*	*Vide* Remarks against each Province noted below.	
Net . .	—1,29,92	—1,50,35	—1,56,64		
Central Provinces .	1,48	1,33	1,33	Decrease was due to continued liquidation of outstanding loans.	
Burma . .	76	81	81	The increase resulted from a larger outstanding balance of Provincial loans on 31st March 1912.	The excess expenditure was covered by reappropriation before the close of the year.
Eastern Bengal and Assam.	1,29	1,26	1,24		
Bengal . .	5,7[illegible]	4,78	5,:2		The calculation of interest on the actual mean outstanding balances of Provincial Loan and Advances was made after the close of the year. The excess could not therefore be foreseen and was after all small.
United Provinces of Agra and Oudh.	9,58	8,95	9,14	Smaller outstanding at the beginning of 1911-12 as compared with the previous year chiefly explained the variation	Larger advances to agricultural classes owing to the late arrival of the monsoon partly counterbalanced by partial utilization of the allotment for loans to municipalities raised the mean outstanding balance anticipated in the Budget on which interest was calculated. Sanction of the Local Government to an addition of 12 only was obtained with reference to the figure finally adopted for the Revised, but the actuals proved higher and adjustment having, as usual, been made in the final accounts for March 1912, a further additional grant could not be obtained within the financial year. This has now been sanctioned by the Local Government.
Punjab .	2,16	2,06	2,08	The decrease below 1910-11 was due to a larger balance remaining outstanding at the beginning of that year than at the beginning of 1911-12.	The excess was sanctioned by the Local Government during the year.

13.—Interest on Ordinary Debt—concld.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Madras	3,15	3,20	3,16		Budget underestimated recoveries under Agriculturists' Loans (11,00) and under Land Improvement Loans (50) and somewhat overestimated the opening balance and advances, so that the estimated closing balance exceeded the actuals by 2,25. This accounted for the decrease.
Bombay	5,96	5,77	6,36	The variations in the actuals of the two years were due to prevailing scarcity in parts of the Presidency. In Gujarat more Talukdars took advantage of the cash-down system and re-payments were smaller. Provincialization of loans to certain non-jurisdictional Native States and larger loans to the Poona City Municipality and to the District Local Board, East Khandesh, caused the major portion of the excess.	The excess was due to large advances owing to scarcity, to provincialization of loans to the extent of 5,41 to certain non-jurisdictional States, and to fresh loans to the extent of 16,22 to certain Native States on account of famine out of the grants placed at the disposal of Political Agents. The excess would have been still greater, but for the recovery to the extent of 1,58 on account of provincialized loans and 61 36 from Patwardhan Shastri estate (the whole loan having been repaid) and larger repayments by the Ahmednagar and the Jalgaon Municipalities. The Hubli Municipality also did not draw the full amount of the sanctioned loan of 2,00.
Total in Rupees	−99,86	−1 22,19	−1,27,27		
	£	£	£		
Equivalent in Sterling	−665,7	−814,6	−848,1		
England— Gross	5,781,5	6,032,7	6,022,6		There was a decrease of 6,3 on Interest on India Bills, owing to the rate of interest being lower than was contemplated when the Budget Estimate was prepared, and the amounts transferred to State Railways Interest on Debt and to Irrigation - Major Works—Interest on Debt were respectively 49,7 and 4,3 more than was estimated. The account included two quarterly payments, instead of three as provided for in the Budget Estimate on account of the Sinking Fund created in respect of the Loan issued in March 1911 on which the Discount was, moreover, much less than was anticipated.
Deduct— Charged to Railways and Irrigation Works.	3,509,2	3,685,0	3,739,0		Fluctuations separately explained in the respective section.
Net	2,272,3	2,347,7	2,283,6		
Total including England	1,606,6	1,533,1	1,435,2		

Excess over Grant.

	Excess over Grant		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial.
Eastern Bengal and Assam	...	2	...	...	...	...	...	2
Bengal	...	13	...	...	...	13	...	...
United Provinces of Agra and Oudh	...	7	...	...	...	7	...	...
Total	...	22	...	...	...	20	...	2

102. The sanction of the Government of India is required to the Provincial excess of 2 in Eastern Bengal and Assam. The Provincial excesses of 20 have been sanctioned by the Local Administration.

14.—Interest on Other Obligations.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	69,96	72,73	74,88	The variation from the actuals of the preceding year occurred chiefly under the head Interest on Post Office Savings Bank Deposits.	The increase of about 2,00 over the Budget was due to the Interest on Post Office Savings Bank Deposits and Interest on General Provident Fund having exceeded the Estimate by 1,59 and 37, respectively.
Central Provinces	29	41	38	Increase due to continuously increasing accumulation of deposits in the General Provident Fund	...
Burma	45	53	54	Increase due to increased deposits in the General Provident Fund	..
Eastern Bengal and Assam.	27	43	39	...	Interest on the General Provident Fund rose from 15 to 25 as against a provision of 30.
Bengal	76	95	88	..	.
United Provinces of Agra and Oudh	7,69	8,23	7,80	Continued development of the General Provident Fund was the main cause of the variation between the actuals of the two years	The fact that certain Wasika pensioners did not appear to receive payment, and the retirement, of three officers of the Civil Engineers' Provident Fund explained the decrease
Punjab	77	1,04	89	...	The decrease was due partly to an over-estimate of the probable growth, to larger withdrawals owing to retirements and to the transfer of certain accounts to the books of the Comptroller, India Treasuries.
Madras	86	87	1,05	Due to increased deposits in the General Provident Fund and a special payment of 5 on Land Revenue refunded under a judicial decree	Increase due to the fact that no provision was made in Budget on account of interest on Civil Engineers' Provident Fund and on Other Miscellaneous Provident Funds and that the accounts included a special payment of 5 on account of interest on Land Revenue refunded under a judicial decree.
Bombay	3,30	3,61	3,52	An increase in the deposits and transfers from other funds led to an increase in the Interest due to the General Provident Fund There was also an arrear payment of 3 to the Bombay Education Society in 1911-12.	The saving in the Budget was due to the temporary suspension of a Wasika pension, the withdrawal of a large amount by a member of the General Provident Fund on retirement, and the transfer of deposits of Railway Officers to the Railway Department.
Total in Rupees	84,35	88,80	90,39		
	£	£	£		
Equivalent in Sterling	562,3	592,0	602,6		

14. Interest on Other Obligations

Excess over Grant.

	Excess over grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India (Civil)	1,79	...	...	...	...	...	1,79	...
India (Departmental)	26	...	...	...	—	...	26	...
Bombay	5	...	...	...	...	...	5	
TOTAL	2,10	...	...	...	—	...	2,10	...

103. The usual details of the Interest on Treasury Notes and Service Funds and Savings Bank Deposits are noted below :—

Interest on Treasury Notes and Service Funds.

1910-11. Accounts.		1911-12. Budget.	1911-12. Accounts.
R		R	R
9,04	Uncovenanted Service Fund (Bengal)	9,04	9,01
1,55	" " " (Bombay)	1,55	1,58
43	Treasury Notes and Other Funds	41	47
11,02	TOTAL	11,00	11,06
	Interest on Savings Bank Deposits.		
46,23	Post Office Savings Banks	49,28	50,87
8,16	State Railway Provident Institutions	8,82	8,95
1,58	Civil Engineers' Provident Fund	1,42	1,43
2,50	Postal Insurance and Life Annuity Fund	2,85	2,82
3,80	General Provident Fund	5,39	5,53
1,24	Other Accounts	1,27	1,17
63,51	TOTAL	69,03	70,77

104. The increase over the actuals of the previous year (6,04) and over the Budget (1,59) occurred almost entirely under Interest on Post Office Savings Bank Deposits and Interest on General Provident Fund. The charges under the former head increased by 4,64 during the year 1911-12 and those under the latter by 1,73 The Budget figure was exceeded by 1,59 under Interest on Post Office Savings Bank Deposits.

105. A large excess over grants (2,10) requires the sanction of the Government of India. The adjustments were made late in the year and the excess could not be provided for.

15.—Post Office.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Control	23,22	24,30	23,82		Savings in budget (48) were the net result of minor fluctuations The requirements of Circle Officers, Post Offices under Supplies and Services and Contingencies were lower than was estimated (1,08), but this was partly counterbalanced by the payment of Royal Bonus (16) and the increased payment under salaries and establishment (46) due to annual increments and extra cost of leave arrangements for which no provision was made in the Budget.
Office of Account and Audit	8,03	8,62	8,29		Savings in Budget were due to vacancies not having been filled and also to the transfer of a portion of the cost of the Accountant-General's Office to the Telegraphs for which no allowance was made in the Post Office Budget.
Presidency and District Offices	1,66,91	1,70,58	1,74,18		Budget provided for a growth of 5,10 due to normal expansion excluding items of special charges, which were higher by 1,43 in 1910-11. Excess over Budget was chiefly due to the payment of 3,08 under Royal Bonus and of 1,70 under Grain Compensation Allowance for which no provision was made. These excess charges were partly set off by lapses under establishment (85) due to the lump provisions (3,00) for the revision of fixed Post Office establishment not having been fully utilised and also to smaller charges on account of plague (33) due to the outbreak of plague being less virulent than in the preceding year.
Conveyance of Mails	64,95	68,96	65,41		Budget provided for an advance of 4,66 chiefly on account of additional accommodation on some lines and for new lines and sections expected to be opened for the Railway Mail Service and increased provision under construction of vans. No provision was made for the payment of Grain Compensation Allowance which amounted to 65 in the previous year. Actuals for 1911-12 included payment of grain allowance to the extent of 70 but the savings of nearly 4,25 occurred mainly under Railway Charges (2,22) and Construction of Vans (2,03). The estimates for Railway Charges prepared by the Inspector-General, Railway Mail Service and Sorting, were approved by the Director General, but the requirements of Railway accommodation were lower than was anticipated owing to the growth in the bulk of mails not being to the extent that was expected. Decrease was also due to the non-utilisation of the provision (2,03) under Construction of Vans due to the abolition of the outward Punjab Special as the present number of bogie overland vans was found sufficient for the remaining overland services by postal special trains.
Stationery and Printing	11,64	10,82	9,42		Budget provision under this head proved to be largely in excess of actual requirements. The estimates as well as the accounts prepared by the local officers were generally accepted.

15.—Post Office—concld.

Minor Heads.	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Miscellaneous .	9,32	9,68	10,48	...	Increase over Budget was due to increase in the cost of postage and unified stamps (44) and also to the payment to the British Post Office of the cost of wicker baskets and share of parcel boxes required for foreign mails (48) for which no provision was made in the Budget under this head as the charges were hitherto classified as contingent charges under Presidency and District offices.
Special expenditure in connection with the Royal Visit and the Coronation Durbar		2,00	1,43	...	...
Total India in rupees	2,84,07	2,94,96	2,93,03	.	...
	£		£		
Equivalent in Sterling	1,893,8	1,966,4	1,953,6		...
England . .	57,1	5,46	54,9	..	..
Total including England	1,950,9	2,021,0	2,008,5		..

106 The increase (8,96) over the expenditure of 1910-11 was due to the normal growth of the department, to the payment of the Royal Bonus (3,93) and special expenditure in connection with the Royal Visit and Coronation Durbar (1,43) The Budget provided for a normal development while a special allotment (2,00) was made for outlay in connection with the Royal Visit and Coronation Durbar No provision was made for Grain Compensation Charges and the increased charges in 1910-11 under Stationery and Printing were not sufficiently allowed for The total expenditure was 1,93 less than that estimated in the Budget.

16.—Telegraph.

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Indian—					
Capital :—					
Construction of lines	3,32	5,06	4,15		Savings in the Budget were due to lapses as some of the works could not be carried out.
Do. Buildings	28	6	48		Increase over the Budget was due to initial cost for the installation of Radio Stations at Bombay, Karachi, Nagpur and Lahore and their equipment, *vide* Government of India, Commerce and Industry Department, letter No. 6510-72, dated 1st September 1911.
Apparatus and plant	46	75	1,10		
Purchase of Stores in India, etc.	5,74	7,34	10,52		Increase over the Budget was chiefly due to return of stores (2,70) issued to works in connection with Coronation Durbar.
Share of Establishment and contingent charges transferred from Revenue.	2,81	4,07	3,70		This was a fluctuating item depending on the amount of work carried out.
TOTAL	12,61	17,28	19,95		
Deduct—					
Credits for issue of stores to Revenue.	4,68	7,47	5,42		Savings in the Budget were due to less issue of stores for maintenance of lines and signal offices than was anticipated.
Credits for sales and issues to other Departments.	1,73	1,48	4,70		Increase over the Budget was due to larger issue of stores to other departments on account of Coronation Durbar of which 2,76 was returned to stores.
TOTAL DEDUCTION .	6,41	8,95	10,12		
TOTAL CAPITAL	6,20	8,33	9,83		

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16.—Telegraph—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Revenue :—					
General charges	18,57	19,58	18,86		The lapse on the Budget was due to vacancies under Establishment and to smaller charges under Travelling Allowances.
Line Maintenance	19,57	22,31	18,62		Savings in the Budget occurred mainly under Repairs of Lines (2,32) for less repairs under Establishments (80) due to vacancies under Deputy Superintendents and reduction under linemen and coolies, and on account of smaller charge for Travelling Allowances (38). The estimate for Repairs of Lines was for normal requirements as the average expenditure on previous three years amounted to 10,41. The actuals for 1911-12 amounted to 7,99 only although a provision of 10,31 was made by the Director-General based on the average expenditure.
Signalling	72,98	80,30	77,94		Savings in the Budget (2,36) occurred under clerks and servants (81), Telegraph Masters and Telegraphists (52) and Military Telegraphists (15). Budget under these heads was over estimated as reported unofficially to Government of India, Commerce and Industry Department, in Accountant-General's unofficial No. 267, dated 10th June 1911. The estimated amount sanctioned under house-rent and local allowance was not required (28). The expenditure on account of materials required for replacement of consumable and perishable stores used in Signal Offices was (61) less than the Budget.
Total Revenue	1,11,12	1,22,19	1,15,42		
Special expenditure in connection with the Royal Visit and the Coronation Durbar.	...	1,50	1,44		
Total Indian	1,17,32	1,32,02	1,26,69		

16.—Telegraph—*contd.*

Minor Heads.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST — Actuals, 1910-11.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST — Budget, 1911-12.
Indo-European—					
Capital :—	R	R	R		
Construction of Lines.	12	21	3		The lapse on the Budget was so mainly due to the postponement of the reconstruction of Arabistan Telegraph lines for another year and work on certain buildings in Persia.
Do. Buildings	8	1,02	7		
Apparatus and plant.	1	...	2		
Cash outlay on stores, etc.	27	18	30		
TOTAL . .	48	1,41	42		
Deduct—					
Credits for issue of stores to Revenue, etc.	1,39	2,06	1,00		The lapse on the Budget was due to issue of less stores for repairs to cables.
TOTAL CAPITAL . .	—91	—65	—58		
Revenue :—					
General charges	2,64	2,87	2,38		The lapse on the Budget mainly occurred under salaries and establishment (20) due to vacancies, on recoupment to officers for losses through highway robbery (14), and under Stationery and Printing and other charges (15).
Line Maintenance .	1,90	1,92	1,77		
Signalling . .	4,18	4,76	4,32		The lapse on the Budget was mainly due to less payments to general service clerks and to Persian Gulf signallers.
Cable Maintenance .	2,10	2,99	1,95		The lapse on the Budget was due to less issue of stores for repairs to cables than was anticipated.
TOTAL REVENUE .	10,82	12,54	10,42		
TOTAL INDO-EUROPEAN.	9,91	11,89	9,84		
Total (Indian and Indo-European) in rupees.	1,27,23	1,43,91	1,36,54		
	£	£	£		
Equivalent in sterling.	848,2	959,4	910,2		
England . .	128,6	134,2	183,7		The excess over the Budget was caused by large arrear payments in England in connection with the purchase of stores, and by enhanced demands for stores (20,4), by an increase in the net payment (4,0) in connection with the Joint-purse arrangement, and by increased payment (26,6) to Marconi Company in connection with the installation of Radio offices in India.
TOTAL INCLUDING ENGLAND.	976,8	1,093,6	1,093,9		

16.—Telegraph—*contd.*

107. The expenditure of the Indian Telegraph Department in this country was 9,37 more than in 1910-11 mainly owing to a larger programme of works having been undertaken for installation of Radio stations at Bombay, Karachi, Nagpur and Lahore, to revision of Signal office establishments, to larger payments of pie money and travelling allowances, to the payment of Royal Bonus and special charges in connection with the Royal Visit and the Coronation Durbar, partly counterbalanced by savings in the annual repair charges.

108. The increase in English expenditure (55,1) was due to an increased payment to the Marconi Company for the installation of Radio offices (40,0) and to larger outlay on purchase of stores from England (16,0)

109. In the Indian Telegraph Department there was a decrease as compared with the Budget (5,33) This was the result of a decrease under Revenue charges (6,77) which was the result of an over-estimate of requirements on several accounts. The grant under Capital was exceeded (1,50) mainly owing to the installation of Radio stations in India. The Director-General of Telegraphs was requested in the Accountant General, Post Office and Telegraphs' letter No. D. G.-479, dated 13th February 1912, to apply to the Government of India for an additional grant of 1,66 to meet the estimated excess expenditure but a reappropriation of 68 only from the grant for Revenue expenditure in India to that for Capital expenditure was sanctioned by the Government of India in Commerce and Industry Department letter No. 1828-206, dated 27th February 1912, and this reappropriation partly covered the excess outlay. The excess under Capital was, however, more than covered by the lapse under Revenue charges.

110 In the Indo-European Department the decrease as compared with the Budget (2,05) was due to savings in the Revenue expenses, nearly half of which occurred under repairs to cables. The excess under Capital (7) was very small and could not be foreseen in time to apply for an additional grant during the year

17.—Mint.

Province.	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	7,01	6,98	6,67	Decrease due to reduced coinage .	Savings from the Budget were due chiefly to the provision for purchase of local stores not being fully required owing to reduced coinage
Bombay . . .	6,04	6,28	9,97	Increase due to the causes shown against Budget.	The increase was due to enhanced coinage of British Dollars and manufacture of Coronation Medallions for distribution to children in the schools under the management of Government, Local Bodies and Native States.
Total in Rupees .	13,05	13,26	16,64		
	£	£	£		
Equivalent in Sterling	87,0	88,4	110,9		
England . . .	5,4	5,4	5,6		
Total including England.	92,4	93,8	116,5		

111. The expenditure was greater than both that of the previous year (3,59) and that estimated in the Budget (3,38). The increase was due to the enhanced coinage of British Dollars and the manufacture of Coronation Medallions for distribution to school children

The unexpected receipts of silver in March 1912 resulted in the net Budget grant being exceeded by 42 An additional grant was applied for by the Mint Master but as the application was received too late to allow of an additional grant being obtained, the excess awaits the sanction of the Government of India.

18.—General Administration.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	65,69	1,55,39	1,31.22	The worseness, as compared with the actuals of the preceding year was principally on account of the expenditure in connection with the Royal Visit and the Coronation Durbar.	The Budget included a lump provision of 90,40 on account of the Royal Visit and the Coronation Durbar against which actuals amounted to 66,55 only. The savings occurred chiefly in the charges of the Central Committee and were also due to recoveries from sale of dismantled properties having exceeded the estimate. It included also a provision of 1,91 on account of the charges of the Accountant General, Railways, which, under later orders, are being adjusted in the Railway books. These being eliminated, the variation from the Budget reduced itself to a worseness of nearly 1,50 which fell almost wholly under the Civil Secretariats chiefly on account of the entertainment of a large number of officers on special duty. The differences under other heads nearly balanced one another.
Central Provinces .	10,28	11,90	12,39	The increase in 1911-12 was chiefly due to the following causes :— (a) A sum of 2,04 was spent on the Royal Visit. (b) The amalgamation of the Civil and Public Works Account offices resulted in a net increase of 26 under this head. These increases were partially counterbalanced by savings under establishments of the Civil Secretariat.	The chief increases were under the head Royal Visit and Civil Secretariat, the increase under the latter head being due mainly to the employment of officers on special duty. These excesses were to a great extent counterbalanced by savings effected by the amalgamation of the Civil and Public Works Account offices and by savings under Staff and Household of the Chief Commissioner
Burma . . .	18,99	21,79	24,73	The increase as compared with previous actuals was mainly due to the Royal Visit, to the amalgamation of the Civil and Public Works Accounts offices and to temporary establishment in the Currency Office.	The increase over the Budget was chiefly due to the increased expenditure under Royal Visit sanctioned by the Government of India, to the entertainment of a large temporary establishment in the Currency Office, to excess expenditure under Hill Journey Charges, to increase under Officer on special duty and Clerks under Civil Secretariat. The excess was partly counterbalanced by savings under Furniture grant, Tour charges, and Establishment and Allowances of Civil Offices of Account and Audit (Provincial).
Eastern Bengal and Assam.	15,32	19,85	22,48	The increase of expenditure was chiefly due to the Delhi Durbar, (4,28) to the transfer of Headquarters from Shillong to Dacca and the breaking up of establishments at Dacca owing to rearrangement of Provinces (1,70), and to miscellaneous causes (1,22). The increase of 1,70 was due to an increase under Tour Charges, and Travelling Allowance (85) including items under Civil Secretariat, office of Account and Audit, Tour charges and expenditure from contract allowance. Under Purchase of	The excess (2,63) compared with Budget was due to increases under Delhi Coronation Durbar (1,78); under Civil Secretariat (59) in connection with the moves of the Secretariat from Shillong to Dacca and thence to Shillong, Ranchi and Calcutta; under Contract Allowance (27) for special trains; under Commissioners (23) for privilege leave arrangements and revision of ministerial establishments; under Tour Charges (17) for purchase of tents and travelling allowances of Secretariat and personal staff, under Staff and Household (11) on account of larger expenditure

18.—General Administration—contd.

Provinces.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
				Furniture (70) for furnishing Government Houses at Dacca and Chittagong and in connection with offices at Dacca, and under Office Expenses (45) representing in the main the cost of packing and despatch of office records, counterbalanced by a saving of 30 under Hill Allowances due to the removal of the Secretariat and Account offices from Shil'ong. The increase under Miscellaneous Causes (122) occurred under Civil office of Account and Audit (70) owing to the Public Works portion of the office being included under this head instead of under 45—Civil Works as before, under Civil Secretariat (30) representing payment of a subsidy to a vernacular paper, and under Commissioners (22) owing to privilege leave arrangements and revision of the Ministerial establishment. It may be noted that the expenditure in connection with the Delhi Durbar was not final, further expenditure remaining to be incurred and recoveries to be made.	on furniture obtained for the new Government House at Dacca and the Government House at Chittagong. The Royal Bonus amounted to 6 under this head. Against these there were savings under Civil Officer of Account and Audit (4) on account of less expenditure on Salaries, Travelling Allowances and Contingencies, under Inspector General of Register tion (6) and Legislative Council (4).
Bengal	23,32	29,13	34,08	Actuals 1911-12 included 7,78 on account of the Royal Visit Excluding this, the other items amounted to 26,25 against 23,32 in 1910-11. The increase was due to inclusion of charges for Public Work audit and accounting (1,46), to payment of a full year's charge of the Executive Council (1,33), to increased Secretariat charges (60) due to the creation of a separate Judicial Branch and the reorganization of establishment and to payment of the Royal Bonus (10). Against these there was a saving of 58 under Board of Revenue chiefly due to reduction of members from 2 to 1.	Budget provided for normal expenditure and 3,00 for expenditure on Provincial camps and guests in connection with the Coronation Durbar. In the actual result all charges in connection with the Royal Visit, including illumination and other charges, which amounted to 7,78 were adjusted under this head. The excess expenditure was met by an additional grant of 97 from the Government of India and by reappropriations, amounting to 5,59 sanctioned by the Local Government chiefly from the Public Works heads.
United Provinces of Agra and Oudh.	21,67	23,53	23,96	Excluding from the actuals for 1910-11, the special expenditure of 1,21 in connection with the visit of His Imperial Highness the Crown Prince of Germany, (debited under Staff and Household and under Contract Allowance), of about 66 for officers on special duty in the Civil Secretariat and 10 consequent on the grant of leave to Sir John Hewett and similarly from the actuals from 1911-12, the special payments of 2,69, consequent on the Royal Visit, the charges on account of the Public Works Branch of the Account Office amounting to 86 transferred to this head from the current year; expenditure of about 29 for officers on special duty in the Secretariat	Higher outlay in connection with the Royal Visit (84) alone more than accounted for the increase over the Budget. Larger expenditure from the Contract Allowance of His Honour the Lieutenant-Governor (15,—of which 10 only was sanctioned by the Secretary of State as a temporary measure and the balance of 5 representing the cost of a motor car payable out of the ordinary grant was adjusted by reduction of the grant for 1912-13,)—and on purchase of tents and salaries of officers on special duty in the Secretariat (about 18) and Royal Bonus (7) also contributed towards the increase. The excess thus caused was partly counterbalanced by savings

18.—General Administration—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Accounts Officer's Review of Actuals against Actuals, 1910-11.	Local Accounts Officer's Review of Actuals against Budget, 1911-12.
				and for Royal Bonus (7), the actuals showed an increase of 46 only over the previous year. This was chiefly attributable to higher outlay under the Imperial Section of the Account Office, mainly under Salaries, and to larger expenditure from Contract Allowance and under Commissioners consequent on the creation of the new Bundelkhand division partly counterbalanced by petty savings.	under Commissioners almost entirely due to the delay in the creation of the Bundelkhand division, under Legislative Council and Staff and Household owing respectively to lower expenditure on salaries and travelling allowance and to non-utilization of the special grants for renewal of curtains, etc., and under Currency (10) chiefly attributable to the appointment of a junior officer and also by other petty savings. The excess under the minor head Royal Visit (Rajputana)—Imperial and Civil office of Account and Audit—Imperial were not covered by reappropriations sanctioned within the year. The former was trifling and hence an additional grant was not arranged for. In respect of the latter application for a re-appropriation was submitted to the Comptroller-General too late to admit of orders being passed by the Government of India within the year. Both these excesses were, however, covered by general savings under the Imperial Section.
Punjab . . .	14,29	16,95	18,83	The increase over 1910-11 was due to Durbar expenditure, to the amalgamation of the office of the late Examiner, Public Works Accounts with the Civil Account Office, to the appointment of the Second Financial Commissioner and his establishment and the raising of the salary of the Junior Secretary to the Financial Commissioner, counterbalanced to some extent by a decrease caused by the abolition of the office of Inspector-General of Stamps, etc. (47)	The increase was chiefly due to the expenditure of 2,59 in connection with the Coronation Durbar for which a provision of 80 only was made in the Budget, counterbalanced to some extent by decreases under Commissioners (26) and Account Offices (19). The former was due to an over-estimate of the provision made for the leave allowances of Commissioners and the non-utilization of the provision of 10 made for the purchase of a motor car. The latter was ascribed partly to the appointment of a Junior Officer as Examiner, Local Funds.
North-West Frontier Province.	3,17	4,53	3,09		The decrease was chiefly under Royal Visit (1,08) due to the whole Durbar expenditure being adjusted on the books of the Comptroller India, Treasuries, under Secretariat (18) due to the abolition of the appointments of Mir Munshi and Nazir and to the non-utilization of the provision made for the revision of establishment, under Tour Charges (12) due to smaller expenditure on tours by the Chief Commissioner and under Revenue Commissioner (12) due to the non-utilization of the provision made for revision of establishment and purchase of tents.
Madras . . .	15,68	20,29	22,54	Increase was due to the Royal Visit, the amalgamation of the Civil and Public Works Account offices and reorganization of the staff and to the increase of pay of the Deputy Secretary and the appointment of a Curator for the Central Record Office.	Increase was mainly due to the actual expenditure on account of the Royal visit having exceeded the lump provision made for the purpose.

18.—General Administration—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Bombay	22,84	26,38	34,80	The actuals of 1910-11 did not include charges of the Public Works Section of the Account Office (1,42) which were included in 1911-12 owing to the amalgamation of the Civil and Public Works Account offices. The expenditure on account of the Royal Visit and payments of Royal Bonus and Grain Compensation were responsible for the greater portion of the excess over the previous year.	The actuals of 1911-12 included special expenditure of 10,13 incurred on Their Imperial Majesties' Visit to India and the Durbar held at Delhi. All direct charges in this connection, whether Imperial or Provincial and whether incurred in the Civil or Public Works Department, were debited to this head and treated as Provincial, corresponding assignments in the case of the Imperial portion of the expenditure having been sanctioned to Provincial Revenues through the Land Revenue head. The charges for the Royal Tour in this Presidency amounted to 27, while the charges for the Durbar at Delhi amounted to 5,48 and illuminations and local celebrations to 4,38. For this special expenditure a provision of 2,00 only was made in the Budget under this head and a further provision of 3,00 under 45—Civil Works. The excess was met from the additional grant of 27,46 sanctioned by the Government of India in their Finance Department No. 1689-F, dated the 13th March 1912, to cover the total excess over the Provincial Grants under this and other major heads. Excluding this special expenditure, the Budget was exceeded by 29, *i.e.*, 14 in Imperial and 15 in Provincial. The excess under Imperial was chiefly due to the payments of Royal Bonus in the Account and Currency Offices and to increased Establishment, Remittance and Postage and Telegram Charges in the Currency Office. Additional grants were obtained subsequently to cover it. The excess under Provincial was chiefly due to changes in personnel and privilege leave arrangements, creation of temporary appointments for Durbar work and payments of Royal Bonus in the Secretariat, and to recoveries of contributions from some District Local Boards on account of the Local Fund Establishments having remained in arrears.
Total in Rupees . .	2,11,15	3,29,74	3,27,57		
Equivalent in Sterling	£ 1,4?7,7	£ 2,1?3,3	£ 2,183,8		
England . . .	348,6	378,9	[illegible]		The account included a special expenditure of 6 15 on account of the Royal Visit and the Coronation Durbar for which no provision was made in the Budget Estimate. There was also an excess of 21 under stores due to indents which were not included in the forecast received from India.
Total including England.	1,756,3	2,577 2	2,6?2		

18—General Administration.—*concld.*

Excess over Grant.

	Excess over Grant		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
Burma	2	...	...	...	...	...	2	...
Eastern Bengal and Assam	..	2,19	...	...	...		..	2,19
Total	2	2,19	...	...	...	...	2	2,19

112. The total expenditure in 1911-12 exceeded that of 1910-11 by 1,16,12, but was less than the Budget by 2,17. The variations occurred chiefly in the Imperial portion of the accounts and were the result of two main causes Of the excess over previous actuals 1,03 75 represented outlay in connection with the Royal Visit and the Coronation Durbar. The total expenditure recorded in connection with the Coronation Durbar (86,99), illuminations and local celebrations (11,95) and the Royal Tour (6,48) was 1,05,42 as against a preparatory expenditure of 1,67 in the previous year. The second contributory cause was the decision to show under this head, with effect from 1st April 1911, the entire charges of the offices engaged in the various Provinces in the audit and accounting of Public Works expenditure consequent on their amalgamation with the corresponding Civil Offices. The estimated cost was 10,31. The increase in the actuals under Civil Offices of Account and Audit, including the offices of the Comptroller General and of the late Accountant General, Public Works Department was 9,27 This increase was thus nominal. Other causes accounting for the smaller variations were the charges in India in connection with the new Education Department for the whole year, as against charges for a few months in the past year The charges in connection with the Accountant General, Railways, were subsequently transferred to 41 -Miscellaneous Railway Expenditure though provision was made under this head In Eastern Bengal and Assam the transfer of head-quarters from Shillong to Dacca and the breaking up of the establishments at Dacca, owing to the re-arrangement of Provinces, caused some increases, while in Bengal the charges for the Executive Council were incurred for the whole year instead of only for part of the year as in 1910-11 There were also several appointments on special duty which were not anticipated.

113. Charges under Civil Secretariats increased by 2,61. The increases were most marked in India, (1,08) due to the charges for the Education Department for the whole year instead of for only a few months in the previous year and to the appointment of a large number of officers on special duty in the Foreign Department; in Eastern Bengal and Assam, (80) due to the move to Dacca and subsequent re-arrangement of provinces and to a subsidy to a vernacular paper; in Bengal (60) due to the appointment of several officers on special duty in the Political and Appointment Departments and in Madras, (43) due to the higher rate of salary of a Deputy Secretary, the appointment of a Curator for the Central Record Office, leave allowances and increases of establishment

114. The increase under Executive Councils (1,78) occurred in Bengal, (133) due to the payment of a full year's charge of the Executive Council and in India (44) including a full year's charge for the Member for Education.

115. An Imperial excess of 2 in Burma and a Provincial excess of 2,19 in Eastern Bengal and Assam require the sanction of the Government of India. The Provincial excess occurred in the last two months of the year on the Coronation Durbar and in consequence of the redistribution of provinces

19A—Law and Justice—Courts Courts of Law.

Province.	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
India	3,53	3,49	3,51	..	...
Central Provinces	25,06	25,80	25,24	...	The decrease was due to large savings on account of employment of junior officers and of non-civilians as Civil and Sessions and District Judges, and also under Diet money and travelling expenses of witnesses. This was partly counterbalanced by expenditure on the Royal Bonus.
Burma	47,51	48,21	47,65	The increase was due to the Royal Bonus and Rangoon House allowances and other ordinary fluctuations.	The decrease in comparison with the Budget was due to the entertainment of an additional Judge for a shorter period than that anticipated, to smaller outlay on Supplies and Services under Chief Court and Civil and Sessions Courts and on Contingencies under Chief Court, and to the appointment of an officer on lower salary as the Judge of the Small Cause Court, Rangoon, during leave of the permanent incumbent.
Eastern Bengal and Assam.	47,37	48,33	49,96	The revision of ministerial establishments accounted for increased expenditure of 1,40 Salaries increased by 44 on account of Magistrates (a similar increase appearing under 3 Land Revenue), by 28 on account of District and Sessions Judges, two new appointments having been created and by 14 on account of temporary Munsiffs. Royal Bonus accounted for an expenditure of 15 under this head Fees to pleaders dropped by 34, but the figure was still very high, the Dacca Conspiracy and other cases being responsible for large expenditure on this account as in 1910-11	The Budget was exceeded by 1,63 —or setting aside 45 representing Royal Bonus, by 1,18 The lump provision for the revision of ministerial establishments proved insufficient by 15 and the entertainment of temporary Munsiffs caused a further excess, of 10 To the remaining excess the Dacca Conspiracy case and similar cases mainly contributed expenditure on fees to pleaders exceeding the estimate by 42, while diet money to witnesses in criminal cases also caused an excess of 37 Remuneration to copyists and diet money in Civil and Sessions Courts were also higher than the estimate by 25
Bengal	85,91	87,34	92,76	The actuals of both years included heavy charges for prosecution of political cases The increase of 6,85 over the actuals of 1910-11 was due to payment of arrear salaries for 3 years ending 1911-12 of ministerial establishments in Civil and Criminal Courts amounting to 2,50 and 3,00 respectively, to increase of High Court Judges and revision of the High Court's establishment which contributed 60, and to payment of Royal Bonus amounting to 68	Budget provided for normal expenditure under Law Officers, for revision of the High Court's establishment and for salaries of ministerial establishments of Mufassil Courts at the increased rates for 1911-12. Provision was also made for payment of a portion of the arrear salaries of ministerial establishments for the two years ending 1910-11. But the prosecution of a few lengthy political cases resulted in an increased expenditure of 2,72 which was covered by re-appropriation sanctioned by Local Government from other heads, and the payment of the full amount of arrear salaries of ministerial establishments in Civil and Criminal Courts caused an excess of 1,00 and 1,50 respectively over Budget which were partly met by savings under other heads. The bulk of the arrear payments occurred in March 1912 (3,28). The audit was not conducted against grant but against sanctioned scales and the actuals appeared too late to permit of extra grants being obtained within the year.

19A.—Law and Justice—Courts of Law—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
United Provinces of Agra and Oudh	60,05	62,19	62,24	Excluding from the actuals of 1911-12 the payments for Royal Bonus aggregating 54, there was an increase of 1,65. This was mainly attributable to higher expenditure on extra Courts, consequent on the institution of an abnormally large number of suits in the two previous years.	Excesses due to the payment of Royal Bonus and the appointment of an additional Judge for the Small Cause Court at Lucknow, not originally provided for and to higher expenditure on Contingencies consequent on extra Civil Courts and larger outlay on Travelling Allowance and Contingencies of Criminal Courts were counterbalanced by savings attributable to smaller total payments of fees to pleaders and barristers in civil and criminal cases and of diet to witnesses and assessors in civil suits as well as by a decrease in the share of salaries of district officers debitable to criminal courts.
Punjab . . .	40,94	41,17	43,17	The increase over 1910-11 was chiefly due to the appointment of a 7th Judge and his establishment, the reorganization of the Provincial Service and the payment of the Royal Bonus (29).	The excess was due to the payment of the Royal Bonus (29) and higher expenditure on account of diet and road money to witnesses (23) as also to leave arrangements of Divisional and Sessions and District Judges.
North-West Frontier Province.	5,70	5,67	5,80		The increase was chiefly under Criminal Courts and was due to the reorganization of the Political Department. An extra grant was sanctioned by the Government of India to cover the increase.
Madras . . .	59 23	61,86	62,19	The increase occurred chiefly under Civil and Sessions Courts (1,77) and was due to an increase of two Sub-judges in the cadre, the establishment of temporary courts in certain districts, the payment of the Royal Bonus (57) and to an increase in Process Serving and Copyists establishments (24). Other causes were higher adjusting figures received from Land Revenue and the appointment of additional Puisne Judges.	The increase was due chiefly to appointment of two Puisne Judges to the High Court, appointment of two temporary additional District and Sessions Judges and of two permanent Sub-Judges under Civil and Sessions Courts; establishment of temporary Sub-Judges and District Munsifs' Courts, payment of Royal bonus; increased expenditure under Process-Serving and Copyists establishments and under Printing and translation charges partly counterbalanced by large savings under Criminal Courts due to variations in the one-fifth charge transferred from 3—Land Revenue.
Bombay . . .	54 55	54,59	55,31	The increase was due to the charges for the Royal Bonus and Grain Compensation, to a larger number of Officers having been on duty and to increased expenditure on Diet and Road money to witnesses and also to the post of a Puisne Judge having remained vacant for a longer period in 1910-11.	The excess over the Budget was mainly due to payments of Royal Bonus (40) and Grain Compensation Allowance (20), to heavy charges incurred on account of a larger number of criminal appeals and other criminal cases in which Government were interested and to a refund of 12 to the Ahmedabad Municipality on account of Municipal fines for the years 1906-07 to 1909-10. The excess was, however, foreseen and met by reappropriation.
Total in Rupees .	4,29,85	4,38 15	4,46,83		
	£	£	£		
Equivalent in Sterling	2,865,7	2,921,0	2,978,9		
England . . .	1,4	5,0	3,1		The decrease was mainly due to the expenditure in connection with the Savarkar case having been less than the Budget Estimate.
Total including England.	2,867,1	2,926,0	2,982,0		

19A.—Law and Justice—Courts of Law—*concluded.*

Excess over Grant.

	Excess over Grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam . . .	.	4	...	...	...	...	...	4
Bengal		1,66	...	...	...	1,66	. .	...
Madras	...	27	...	...		27	...	...
Total .	.	1,97	...	...	.	1,93	..	4

116. Compared with the previous year, expenditure increased during 1911-12 by 16,98. The most important increases were in Bengal (6,85) due chiefly to increases under Civil and Sessions Courts (3,06) and Criminal Courts (3,40) consequent on the reorganisation of ministerial establishments and payment of resulting arrears and the Royal Bonus; in Madras (2,96) due to the increase of two in the cadre of Sub-Judges, to the establishment of temporary courts, to the appointment of two additional Puisne Judges and to the Royal Bonus; in Eastern Bengal and Assam (2,59) due to the revision of ministerial establishments, increases in salaries and new and temporary appointments; in the United Provinces (2,19) due to the expenditure on additional courts required to try the special mortgage suits instituted during the previous year and the Royal Bonus

117 Compared with the Budget the expenditure increased by 8,68 due chiefly to increases in Bengal (5,42) under Law Officers (2,72) due to payment of counsel's fees in the Dacca Conspiracy, Dumraon Raj and Midnapur cases and the payment of arrears consequent on the reorganisation of establishments referred to above and in Eastern Bengal and Assam (1,63) due to the Royal Bonus, higher fees to pleaders, and payments of diet money

118 Expenditure under Civil and Sessions courts increased by 9,20 chiefly under Establishments (6,11) due to reorganisations in Bengal and Eastern Bengal and the creation of additional Courts and Service of Process (1,81) in all Provinces The increase under Criminal Courts (7,29) was mainly due to the reorganisation of establishments Under Law Officers charges decreased by 1,[illegible]

119 Provincial excesses in Bengal (1,66) due to arrear establishment charges and in Madras (27) occurred late and have been sanctioned by the Local Government A Provincial excess of 4 in Eastern Bengal and Assam requires the sanction of the Government of India

19B.—Law and Justice—Jails.

Province.	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	17,58	18,08	16,82	The decrease was due to smaller charges under Commissariat Supplies and passage money.	The decrease from the Budget occurred in the charges of the convict settlements at Port Blair on account of vacancies in several establishments, smaller passage requirements, savings under Commissariat Supplies and reduced demand for coal and other supplies.
Central Provinces	5,68	5,82	5,53	There was a large reduction in 1911-12 under Rations on account of smaller Jail population and cheapness of provisions, which was partly counterbalanced by an increase in expenditure under Purchase of Raw Materials	The decrease was due to the appointments of Superintendents, Central Jail, being held by junior officers, less expenditure on Rations owing to small Jail population and cheapness of provisions and savings under Jail Manufactures.
Burma	13,37	12,91	13,60	The increase was due to larger purchases of raw materials in Central Jails, and to a rise in the price of food partly counterbalanced by less outlay on repairs.	The increase in comparison with the Budget was due to an over-estimate of probable savings, to the payment of the Royal Bonus, and to larger outlay on rations as well as on diet and conveyance of under-trial prisoners, owing to the rise in the price of rice.
Eastern Bengal and Assam.	9 74	10 61	9,32	Under Jails expenditure decreased by 31—for though the revision of pay of Jailors and Warders establishment involved an increase of 35 and the payment of Royal Bonus came to 5, this was more than wiped out by a decrease of 77 under Dietary Charges due partly to the release of convicts on the occasion of the Royal Visit to India and partly to the lower price of grain Under Jail Manufactures, enhanced expenditure of 10 on raw materials, and 2 on contingencies together with smaller expenditure of 20 on machinery resulted in a falling off in expenditure of 8.	The saving in the Budget was made up of 82 on account of dietary charges due partly to the release of convicts on the occasion of the Royal Visit to India and partly to the lower price of food grains and of 51, representing provision for European Stores and Machinery which was not utilized.
Bengal	23,73	27 00	23,87	The actuals of 1910-11 were nearly maintained. The expenditure under Jails was however less by 1,35 owing to smaller dietary charges consequent on a fall in prices and to reduction of jail population, while there was a corresponding increase in the outlay on the purchase of raw materials for manufacturing purposes.	Savings in Budget were caused mainly by smaller dietary charges due to a fall in prices and to a reduction in the jail population.

19B.-Law and Justice-Jails-*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against — Actuals, 1910-11	Budget, 1911-12.
United Provinces of Agra and Oudh.	19,19	20,04	18,09	As compared with 1910-11, the dietary charges were lower by 1,01 mainly due to a decline in the prison population. The special payment of the Royal Bonus (12) and larger outlay on purchase of raw materials (24) in the year under report were almost counterbalanced by lower expenditure on purchase of quinine (15) and on the Sansiah Colony at Khori (14) as a result of the transfer of its management to the Salvation Army.	Excluding the special charges of 12 on account of the Royal Bonus from the actuals for 1911-12, the lower dietary and hospital charges and smaller outlay on purchase of raw materials and quinine coupled with savings under salaries of Superintendents, Central Jails, chiefly due to the appointment of junior officers, in place of seniors on leave and deputation, accounted for almost the whole of the variation.
Punjab . . .	11,09	11,35	12,27	The increase over 1910-11 was due to the causes mentioned in the column for Budget and to some extent to the revision of the warder and other Jail establishments	The increase was partly in the charges for the purchase of raw materials (57) due to a larger demand for Jail-made articles by public offices and to the rise in the price of cotton yarn and other raw materials and partly in the charges for moving prisoners (16) The payment of the Bonus (10) also accounted for the increase to some extent
North-West Frontier Province.	1,32	1,37	1,48	The increase over 1910-11 was chiefly under dietary charges and was partly due to the increase in the daily average number of prisoners confined in Jails and partly to excess purchases made in consequence of short stock of grains at the close of 1910-11	The excess was due to the fact that the unpde luc ion of 11, made in the Budget for probable savings, was not realized
Madras . . .	15,09	15,12	14,07	Decrease was due to smaller prison population and lower rates for articles of diet Large orders from the Police Department also increased charges under manufactures in 1910-11	Decrease below Budget was due mainly to reduction of temporary establishment charges, absence of officers on leave in England, and considerable fall in dietary charges as a result of smaller prison population and more favourable rates for articles of diet
Bombay . .	10,99	10,77	11,36	High prices of food-grains and raw material for Jail Manufactures and the payments of Royal Bonus and Grain Compensation were the chief causes of the excess	The excess was chiefly under dietary charges (33) due to higher prices of food grains, under salaries and establishments (11) due to increments and leave, under Royal Bonus (6) and Grain Compensation (3)
Total in Rupees .	1,27,68	1,33,16	1,26,41		
Equivalent in Sterling .	£ 851,2	£ 887,7	£ 842,7		
England . .	..		..		
Total including England . .	851,2	887,7	842,7		

120. Expenditure was less than both the previous actuals (1,27) and the Budget (6,75). As compared with the previous year the actuals were 2,61 better under Jails and 2,06 worse under Jail Manufactures The improvement under Jails occurred chiefly in Bengal (1,35), due to smaller dietary charges consequent on a fall in prices and a smaller jail population and in the United Provinces (1,11) also due to the latter cause The higher expenditure under Jail Manufactures occurred chiefly in Bengal (1,44) and was due to larger outlay on the purchase of raw material.

121. The improvement as compared with the Budget occurred mainly in Bengal (3,22) due to smaller dietary charges owing to cheaper prices and smaller Jail population ; in the United Provinces (1,95) due to lower dietary charges and less purchase of raw material ; in Eastern Bengal and Assam (1,29) due also to lower dietary charges and less purchase of stores and in India (1,26) in the charges of the Convict Settlement at Port Blair, on account of vacancies in establishments, less passage requirements and smaller commissariat supplies

122. A Provincial excess of 32 in the Punjab, which occurred in March, has been sanctioned by the Local Government.

20.—Police.

Province	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
India . . .	12,54	14,33	13,71	The increase as compared with the actuals of the preceding year was due to the gradual introduction of the reforms in connection with the reorganisation of Police in several minor Administrations.	The savings were due chiefly to the provision for the reorganisation of the Police in Baluchistan not having been fully utilised.
Central Provinces .	32,06	32,80	33,46	The variation was chiefly due to the grant of the Royal Bonus amounting to 60 and the gradual filling up of the sanctioned scale in 1911-12. The average growth of Police expenditure based on five years' figures was about 2,02, but this could not be taken as a safe standard for estimating the increase in future expenditure as the average was high owing to the gradual introduction of the Police reforms.	The increase was chiefly due to the grant of the Royal Bonus amounting to 60.
Burma . . .	1,20,99	1,23,80	1,26,76	In 1911-12, the increase under Police Force (1,81) resulted from the creation of new Police Circles in certain districts, to larger expenditure under Punitive Police and to arrear pay drawn by Military Policemen. Under ordinary items there was a normal increase (1,57). The increase under Travelling Allowance of Police Force (35) was due to the increased rate of Travelling allowance sanctioned by the Local Government.	The increase over the Budget was mainly due to the payment of the Royal Bonus amounting to 2,45, to the drawal of conveyance allowance amounting to 71, to an over estimate of probable savings under Police Force and Establishment, to larger expenditure under Travelling Allowance of Police Force, Inspectors and Police Force to and from India, and under District Executive Force—Contingencies, partly counterbalanced by smaller outlay on Petty Constructions and Repairs in the Civil Police, on purchase and carriage of supplies under Police Food Supply, on arms and accoutrements and contingencies under Special Police and by the appointment of Sub-Assistant Surgeons on lower salary under Hospital charges.
Eastern Bengal and Assam.	53,00	60,46	58,09	The increase of 5,09 was mainly accounted for by increases of 4,38 under District Executive Force and 90 under Special Police. If payments of Royal Bonus amounting to 59 and 17 be excluded these increases stand at 3,79 and 73 respectively. Under the former head salaries increased by 75 (the figure in 1910-11 having been very low) and additions to the sanctioned strength of Inspectors and Constables accounted for a rise of 55. The increase in strength involved additional expenditure on Travelling Allowance, construction of buildings and contingencies (especially rent of buildings for subordinate police officers) and expenditure on these accounts rose by 33,61 and 47. Under Special Police the increase occurred in connection with the Assam Frontier Police and was apparently due to the operations in the Abor country. The full complement of officers was retained on duty salaries thereby rising by 22 and contingencies increasing proportionately.	Under the head District Executive Force savings accrued to the extent of 3,2. The provision under Police Force was 21,58 which included a lump provision of 2,50 for the reorganisation of the Subordinate Force. The expenditure was 19,70 or, excluding 55 for Royal Bonus 19,15, and this was practically covered by the provision excluding the lump grant (the lump deduction for savings having been under-estimated) although expenditure of 55 was incurred for additional appointments of Inspectors and constables. Under River Police there was a lump provision of 2,75 for reorganisation and another of 30 for the Stop Boat Scheme. From the former only 1,62 was expended and from the latter 20. Minor savings and excesses occurred which balanced one another principally a saving of 40 under Construction against an excess of the same amount under Travelling Allowance very large provision having been made under the former head while under the latter the estimate overlooked the requirements of the increased Police Force. Excess occurred under special Police (67) Criminal Investigation Department (13) and Superintendence (4) due in the first

20.—Police—*contd*

Province	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11	Local Account Officer's Review of Actuals against Budget, 1911-12
					case to the payment of 17 as Royal Bonus and extra expenditure on salaries due to the full complement of officers being kept on duty and on clothing in the Assam Frontier Force, in the second to the placing of an officer on special duty and in the third to a move of Headquarters
	83,16	85,97	86 71	Actuals 1911 12 included 1,88 on account of Royal Bonus Excluding this item the increase over 1910 11 amounted to 2,17 of which 1 00 occurred under Presidency Police and 1 06 under District Police owing to the introduction of Police reforms Under Presidency Police the number of Deputy Commissioners and European constables was increased and the office establishment was reorganized In the District Police the Force was augmented and incidental charges also increased	Budget 1911-12 provided for the reforms noted in the column for actuals but not for the Royal Bonus which was met partly by savings under other heads amounting to about 1 00 and partly by re appropriation of 41 sanctioned by the Local Government Owing however to heavy payment of Travelling Allowances of the District Executive Force in the closing months of the year, due to mobilisation of the force during the Royal Visit and to increased touring on account of political cases, the grant under this head was exceeded by about 60 of which about 20 was met from savings under this head, leaving a balance of 40 This excess was due to heavy drawings in February and March
United Provinces of Agra and Oudh	1,08,32	1,11,81	1,10,43	Excluding from the actuals for 1910 11 the extra charges in connection with United Provinces Exhibition about 42 and from those of 1911 12 the special payment of 2 25 on account of the Royal Bonus there was an increase of 3 28 in the year under report Cost of further reforms about 2 87) and of relieving towns of Police charges (1 57) coupled with higher expenditure on arms and accoutrements (80) and on establishment of the Criminal Investigation Department (32) chiefly owing to the reorganization having been given effect to in the latter part of the previous year accounted in the main for the increase On the other hand there was a decrease of 23 owing to the exclusion of village Police charges in the Family Domains of the Maharaja of Benares which now form part of the Benares State	Out of the lump allotment of 7 85 for further reforms about 2,87 was utilized under District Executive Force and Railway Police, 1 57 expended for relieving towns of Police charges and a nominal amount (about 7) on petty construction and repairs The lapse of 2 84 was enhanced by savings mainly under District Executive Force purchase of tents and clothing (89), salaries (22 rewards to general police (15) allowance to cadets of the Police Training school (10) and several heads of supplies and services and Hospital charges (87) as also under Village Police (12) and Railway Police (35) chiefly due to the lump provision of 20 for re distribution of the share of Railway Police charges not having been utilised and by the transfer of 13 out of the grant for petty construction and repairs for expenditure in the Public Works Department Against this there have been excesses owing to the payment of Royal Bonus (225), on purchase of arms (75) and higher outlay on travelling allowance of District Executive Force (87).
Punjab . . .	56,50	64,85	58,63	The increase over 1910-11 was due partly to the payment of the Bonus (107) and partly to the increase in the Police Force under Railway Police and District Police (103).	After eliminating 5,22, provided for Budget purposes on account of contribution to Municipalities for relief from Police charges, the increase was chiefly due to the payment of the Bonus (1 07) and to an over-estimate of the deduction for probable savings and, to some extent, to leave arrangements.

20.—Police—contd

Province	Accounts 1910 11	Budget, 1911-12	Accounts 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11	Budget, 1911-12.
North-West Frontier Province	15,60	17,08	16,32	Higher expenditure in 1911-12 was due partly to an increase in Police Force and partly to the special expenditure on account of the Bonus (31	The decrease was due partly to the nominal provision of 58 being made for Budget purposes as set-off against the waived Municipal contributions for Police charges and partly to the utilisation of the provision of 50 made for compensation for dearness of food to a very small extent only and to non utilisation of the provision of 26 made for Loi-Shilman Railway counterbalanced to som extent by special expenditure on account of the bonus (34)
Madras . . .	80 45	81,30	84,59	This increase occurred chiefly Under District Executive Force 3 to and was due to enlistment of additional constables promotions creation of Vellore District and the Royal Bonus	Savings in the Budget occurred mainly under pay of Police Force due to slower recruitment of constables in districts than was anticipated and were partly counterbalanced by increase under Salaries due to payment of leave and acting allowances and by heavier expenditure on secret service
Bombay . . .	94,80	1 00,73	1 01,50	The actuals of 1910 11 included a special payment of 38 made to Bombay Port Trust for plots of land acquired for the quarters of the Princes and Victoria Dock Police whi e in the year under review there were special charges on account of Royal bonus (1 83 Gram Compensation (79 Temporary Famine Police in the Districts (20) and Extra Allowance to Village Police in connection with the Famine (5, leaving a net excess of 121 The excess to the extent of about 1,21 was due to the reorganisation of the Bombay City Police (including the Criminal Investigation Department) and of the staff of the Deputy Inspector General of Police in charge Criminal Investigation Department to the permanent additions to the District Police Force to revised rates of pay and allowances of lower ranks of the Police in Sind and to the reorganisation of the Police Establishments on the Great Indian Peninsula Madras and Southern Mahratta, and Bombay Baroda and Central India Railways There were also excesses under Travelling Allowance (80), Carriage of Constabulary (18), Secret Service Money (11) and Arms and Accoutrements, Purchase of Horses and photographs of Criminals (6), which were for the most part due to Police arrangements in the Bombay City, as well as in the mufussil, in connection with the Royal Visit The excess was also caused by the payments of rents to the Bombay City Improvement Trust in respect of certain new Police quarters in the City (36), increased Clothing Charges (30), the year 1911-12 being the last of the quinquennial period, Allowances to Heads of Village Police and Watchmen in consequence of scarcity (26), increased Payments to officers of other	In the year under report, special charges were incurred on account of Royal Bonus (1,83), Gram Compensation (79), Temporary Famine Police in the Districts (20) and Extra Allowance to Village Police in connection with the Famine (5), which were not provided for in the Budget Excluding these special items and allowing for the transfer to the Public Works Department for the construction of certain Ghât Laths (11) there were large savings in the Budget due chiefly to the partial utilisation of the lump provision of 59 for Police reorganisation and the non utilisation of the provision of 53 for Additional Mounted Police in the Kaira District, the scheme not having been sanctioned These savings were mostly utilised for the special items of expenditure referred to above and for increased expenditure on Travelling Allowance Carriage of Constabulary and Secret Service Money in consequence of the Police arrangements in connection with the Royal Visit, and less recoveries of contributions from the Native States in the Kathiawar Agency owing to Famine

20.—Police—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of actuals against Actuals, 1910-11.	Local Account Officer's Review of actuals against Budget, 1911-12.
				Provinces (9), and a special refund of 4 to the Standard Oil Company of New York at Aden. Contributions towards the Special Police from the Native States in Kathiawar were also less by 30 in consequence of Famine.	
Total in Rupees .	6,52,42	6,95,72	6,90,20		
	£	£	£		
Equivalent in Sterling	4,349,5	4,638,1	4,601,3		The decrease was due to less charges for passage of Assistant Superintendents, the number of appointments having been fewer than was contemplated when the Budget Estimate was prepared.
England . .	2,1	2,0	1,7		
Total including England . . .	*4,351,6	4,640,1	4,603,0		

Excess over Grant.

	* Excess over grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Provincial Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam . . .	...	25	...	...	...	...	...	25
Bengal	...	33	...	...	...	33	...	...
North-West Frontier Province . .	6	...	...	...	6	...	...	...
Madras	...	101	...	...	...	101	...	...
Total .	6	159	..	...	6	134	...	25

123. The expenditure increased by 37,78 as compared with that of 1910-11. The increase was due partly to the cost of reforms already introduced in the previous year as well as to further reforms undertaken during the year and partly to the very considerable expenditure on the Royal Bonus which affected all Provinces. In the Punjab and some Minor Administrations, Municipalities were relieved of all police expenditure hitherto incurred by them and in the United Provinces small rural towns were similarly relieved of such expenditure. The effect of the relief afforded to Municipalities will mainly be a loss of revenue but as the result will be to transfer the expenditure to the state it is referred to here.

124. Under Inspectors, Constables, etc., the increase was 11,66 being most marked in the Punjab (3,03), Madras (2,04), the United Provinces (1,49), and Eastern Bengal and Assam (1,21). Under office and other establishments the increase was (8,90) and under house-rent and other allowances (5,27).

125. The increase as compared with previous actuals occurred in all Provinces but chiefly in the United Provinces (7,11), Bombay (6,70), Burma (5,77) and Eastern Bengal and Assam (5,09).

126. As compared with the Budget, the expenditure was less by 5,52 due chiefly to decreases in the Punjab, (3,72) due to the provision made from the relief of municipalities from Police charges being in excess and in Eastern Bengal and Assam (2,37) due to less expenditure against the lump grants provided for reorganization under District Executive Force and River Police and an increase in Burma (2,96) due to the payment of the Royal Bonus (2,45) and conveyance allowances.

127. The excesses over grants were apparent late in the year. The excess of 25 in Eastern Bengal and Assam requires the sanction of the Government of India. Provincial and Imperial (Special) excesses aggregating 1,40 have been sanctioned by the Local Governments and Administration.

21.—Ports and Pilotage.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals 1910-11.	Local Account Officer's Review of Actuals against Budget 1911-12.
Burma . . .	12,42	12,45	12,64	The increase was under Ordinary charges.	The increase in comparison with the Budget was mainly due to larger outlay on purchase of marine stores, to the arrear payment of subsidies, to steam-boat companies, to larger expenditure on Marine Establishment, to larger outlay on Light Houses and Light ships under Supplies and Services, and to the payment of Bonus under Salaries and allowances of officers and men afloat. The increase would have been much more had not the Store account ended in a *minus* entry. The excess was partly counterbalanced by savings under Purchase and hire of ships and vessels and under Miscellaneous.
Eastern Bengal and Assam.	92	1,22	1,13	The payment of a contribution of 30 to the Pilotage Fund and larger expenditure of 4 on coal raised the expenditure by 34. This was partly counterbalanced by the non-payment of the subsidy of 12 for the Accelerated Service between Barisal and Chittagong and the reduction by 8 of the subsidy for the Accelerated Service between Narayanganj and Chandpur.	Provision of 12 as subsidy for the Accelerated Service between Barisal and Chittagong was not utilized and there was a saving of 8 owing to a reduction of that amount in the subsidy for the service between Narayanganj and Chandpur. The provision for Marine Stores, Coal, etc., was however exceeded by 8.
Bengal . . .	12,33	11,89	12,56	Actuals 1911-12 showed an increase of 23 over those for 1910-11. The adjustment of recoveries by the Agent, Government Consignments, which were taken in reduction of charges for his office, provided under Marine Establishment, was postponed till next year owing to delay in the submisson of recovery claims for the last 2 months of 1911-12. But for this the actuals would have been less by about 31, expenditure on Marine Stores having been less by 62 and that under Pilotage Establishment greater by 30 on account of trade activity.	The excess over Budget was nominal and was due to postponement of the recoveries referred to in the column for Actuals.
Madras . . .	22	19	21	Accounts, 1910-11, included a special item of 3 on account of purchase of a motor launch while Landing and Shipping charges in 1911-12 exceeded those in 1910-11 by 2.	The increase was due to increased expenditure under Landing and Shipping charges.
Bombay . . .	78	78	71	The decrease was due to the cost of special repairs to the steamer *Jhelum*, the expenditure on that account having been 7 against 14 in the previous year.	The savings in the Budget were due chiefly to the provision of 13 for special repairs to the Steamer *Jhelum* not having been fully utilized.
Total in Rupees .	26,67	26,53	27,25		
	£	£	£		
Equivalent in Sterling.	177,8	176,9	181,6		
England .	1	1	1		
Total, including England.	177,9	177,0	181,7		

21.—Ports and Pilotage—*concld.*

Excess over Grant.

	Excess over grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam	...	5	...	...	...	...	...	5
Bengal	...	56	...	...	...	56	...	...
	...	61		...		56	...	5

128 The excess over both previous actuals and Budget was small and was largely nominal, due to delay in adjustment in Bengal by the Agent for Government Consignments of recoveries taken in reduction of the charges of his office.

129. The above delay occurred in respect of the last two months of the year and occasioned an excess of 56 which has received the sanction of the Local Government. A provincial excess of 5 in Eastern Bengal and Assam, which occurred late in the year, requires the sanction of the Government of India

22.—Education.

Province	Accounts 1910-11	Budget 1911-12	Accounts 1911-12	Local Account Officer's Review of Actuals against Actuals 1910-11	Local Account Officer's Review of Actuals against Budget, 1911-12
India	7 67	5 86	5 61	The higher expenditure in the preceding year was due to the payment of Imperial special grants to certain schools in Bangalore, Baluchistan and Coorg	Excess over Budget was due to the payment from Imperial Revenues of the salaries of certain Furlough Reserve Officers
Central Provinces	17 26	20 15	17 89	The average increase of expenditure based on the figures of the last four years worked out to 94. Reforms introduced of recent years were however approaching completion and this average was not a safe guide in estimating the increase in future years. The increase of 7 in 1911-12 was due (1) to the conversion of the Training School at Jubbulpore into a Training College, (2) to larger grants paid for Municipal and Local Schools, (3) to the provincialization of certain High Schools and (4) to the payment of the Royal Bonus	The savings were largely out of the non recurring grant of 200 of which 1 07 were transferred to Public Works Department for expenditure on educational buildings and 58 were not utilized. There was also a saving of 25 under Stipends to pupils in Training Schools
Burma	18 75	24 04	20 42	From a review of the actuals of the last five years it appeared that the average annual rate of increase under this head, now charges under the control of the Director of Public Instruction, was nearly 74. The expenditure in 1909-10 and 1910-11 had to be restricted owing to the financial position of the Local Government	The decrease below the Budget was mainly due to the transfer of 2 80 to 45 Civil Works for expenditure on the construction of Government School buildings and hostels, to the unspent balance of 64 of special Imperial grant, to the savings under building grants and grants for books and equipment, to the non utilization of the full provision made for fees for revision of Vernacular Readers and to the appointment of an officer of the Provincial Educational Service as Assistant Director of Public Instruction. The decrease was partly counterbalanced by an increase under Salaries and Establishments under Inspection due to probable savings having been over estimated in the Budget and by larger expenditure under Pali Examination charges
Eastern Bengal and Assam	26 11	1 18	31 58	Excluding 15 on account of Royal Bonus expenditure increased by 5 32. This occurred principally under the following heads for which figures for the last three years are given — Heads: 1909-10 / 1910-11 / 1911-12 Inspection: 4 32 / 4 60 / 5 15 Government Colleges General: 2 35 / 3 87 / 4 02 Government Schools General: 8 85 / 9 47 / 10 89 Grants in aid: 3 08 / 3 92 / 5 48 Miscellaneous: 57 / 38 / 94 Under the first three heads the increase was due to increases in the Inspecting and Teaching Staffs and appointments of Additional Professors, to larger expenditure on Books and Apparatus and larger grants to Local Bodies. Under Miscellaneous the abnormal increase included additional expenditure of 23 representing cost of land and 25 spent on Manuals supplied to Local Boards	The Budget contained a lump provision of 60 for Collegiate education and another of 5 00 for Educational Reforms. The former was not utilised under 22 Education and the latter was used in part only to meet excess expenditure under the various minor heads. Owing to large increases in the Inspecting and Teaching Staffs and to increased expenditure on Books and Apparatus and large grants to Local Bodies the lump provision of 5 00 was drawn upon to the extent of 31 24 and 66 under the heads Inspection, Government Colleges General and Government Schools General respectively. There was further an excess of 1 68 under grants-in aid due to very large expenditure on this account at the end of the year particularly for grants for buildings. The provision under Miscellaneous was also exceeded by 48, expenditure on Manuals and Land being very high during the year. The net saving was 1,60

22.—Education—contd.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against. Actuals, 1910-11.	Local Account Officer's Review of Actuals against. Budget, 1911-12.
Bengal . . .	55,21	70,26	58,54	The increase over 1910-11 was 3,33 which included 26 on account of Royal Bonus and 1,78 spent in the Education Department out of the lump provision of 12,00 for non-recurring expenditure. The latter amount was spent in equipment and buildings of Primary Schools and of a few private colleges and schools and laboratories and fittings for the Civil Engineering and Presidency Colleges. The remaining increase of 1,29 was recurring and was due to augmentation of Inspecting Staff (inc'uding an Inspector of Muhammadan education) and to the strengthening of teaching staff in Arts Colleges and Secondary Schools and to larger grants to European Girl's Schools.	Budget included 12,00 for non-recurring expenditure out of which about 1,78 were spent in the Education Department and about 4,69 in the Public Works Department on the following objects, *viz.*, construction of new laboratories in the Presidency College, of hostels in several Zila schools and of buildings for Guru Training Schools, about 1,50 on buildings for the new Government at Ranchi and 1·37 were transferred to other heads and the remainder lapsed. Increased provision of about 2,50 was also made for augmentation of Inspecting Staff (inc'uding an Inspector of Muhammadan Education) for revision of pay of Sub-Inspectors transferred from Districts and for strengthening and improvement of teaching staff in Arts Colleges and Secondary schools. Owing, however, to delay in the maturing and introduction of some of the schemes, the full provision could not be utilized and a little over 100 lapsed.
United Provinces of Agra and Oudh.	38,15	54,86	48,35	Excluding from the actuals for 1911-12 payments aggregating about 7,74 out of the special grant given by the Government of India for non-recurring expenditure the principal items of which were larger grants to District Boards (3,01), to Private Educational Institutions (2,88), for purchase of apparatus, furniture, etc., in Government Professional Colleges and Schools (General and Special) aggregating about 93, to the University for building and library (95), as also the special payment of 17 for the Royal Bonus there was an increase of 2,00 as compared with the previous year. This was mainly attributable to the fact that the actuals for the year under report included charges for the Provincialized Zila Schools for the whole year as against a part only of the previous year. Setting apart special payments, the smaller expenditure of 1,89 on contributions to District Boards was almost counterbalanced by a further payment of grants to private institutions (76) and higher outlay on Government Schools—Special (76) and Scholarships (10).	The main causes contributing to the dearness (6,50) as compared with the Budget were — (*a*) Non-utilization under this head during the year of 5,17 from the special grant . 5,17 (i) 4,01 not having been spent during the year, and (ii) 1,16 having been transferred to the Public Works Department for expenditure on Educational buildings. (*b*) Non-utilization of lump al'otments for reasons given below 1,03 (i) 82 for the Technical Institution at Cawnpore not being opened, and (ii) 21 for the regrading of the Provincial Education Service not having been sanctioned. (*c*) Transfer to the Public Works Department for expenditure in that Department of grants detailed below . . . 70 (i) 40 out of the original grant for University. (ii) 30 from the lump provision of 34 for school leaving certificate examination classes. (*d*) Savings amounting to 1,63 under the following heads:— (1) Government Schools, Special owing to delay in opening

22.—Education—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST Actuals, 1910-11.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST Budget, 1911-12.
					certain Technical and Industrial Institutions . 49 (ii) Establishment of Government Schools, General . 34 (iii) Salaries and establishment of the Rurki College . 28 (iv) Scholarships . . . 19 (v) Purchase of stores for the Engineering College Book Depôt and Press Stock . 17 (vi) Salaries in Government Colleges, General . . 18 (vii) Drawing and Model Schools . . . 8 On the other hand there were excess of . . . 2,02 (i) 1,78 under Grant-in-aid met out of sources other than the Special India Grant. (ii) 24 under Special Schools for purchase of machinary for the Industrial School, Lucknow. Other variations of minor importance almost counterbalance one another.
Punjab .	22,81	26,82	23,[illegible]	As compared with 1910-11 the increase was chiefly due to larger grants-in-aid having been made during the year.	The decrease was due to the non-utilization of the lump provision of 3,00 for improvement of education under Government College and Schools and of 50 for the Lawrence Memorial Asylum, Murree, owing to the institution not having been provincialised as was anticipated. Out of 3,00 a transfer to the extent of about 1,37 was, however, made to the Public Works Department for School buildings. The increase under Grants-in-aid due to the payment of 25 to the Lawrence Memorial Asylum was counterbalanced by savings under Salaries and Stipends under Government Schools.
North-West Frontier Province.	1,62	1 27	1,61	In 1910-11 there was higher expenditure under Grants-in-aid while there was smaller expenditure under Direction and Inspection taken together owing to the fact that the appointment of the Director was held by an Assistant Inspector of Schools for the greater part of the year.	The increase was chiefly under the head Grants-in-aid and was due to new grants made by the Local Administration during the year.
Madras . . .	39,86	49,94	45,67	Increase was due to increase in teaching grants to Elementary Schools and grants for furniture and other special objects (3,48), in Subsidies to Local Boards (98), to the transfer to this head from 26.—Scientific etc of the Technical Institute and Industrial Departments and to additional appointments in the Presidency College.	Decrease below the Budget was due to partial lapse of grant to University, lapse of lump provisions for the establishment of Government Model High Schools and for the reorganisation of Training Schools for Masters, transfer of a portion of the special additional grant sanctioned by the Government of India to 45.—Civil Works, savings in the salaries of Inspecting officers, and non-utilisation in full of the allotments for contributions to Local Boards and Municipalities.

22.—Education—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals 1910-11.	Local Account Officer's Review of Actuals against Budget 1911-12.
Bombay . . .	47,54	56,78	48,73	The increase was mainly due to heavy payments in support of Local Schools for the extension of Primary Education. Expenditure on account of the purchase of furniture for Secondary Schools, payments of arrears of Grants-in-aid for collegiate reforms, increased payments of grants to Primary and special Schools, Grants-in-aid by results, grants for books and furniture, Royal Bonus and Grain Compensation also contributed to a considerable extent towards the increase The excess was however, partly counterbalanced by smaller payments on account of building grants and recoveries of arrears of contribution towards the cost of the Raj Kumar College Staff.	Excluding 3,45 transferred to the Public Works Department for the construction and repair of Educational buildings, the net Budget showed savings aggregating 4,60, out of which 2,54 (being the unspent balance of the Imperial assignments for the development of Technical Education 1,19 and for non-recurring expenditure on Education 1,35) were transferred to the Estimate of 1912-13. The rest of the savings was chiefly due to (*i*) delay in taking over the Gujarat College under Government management, (*ii*) the provisions for additional trained teachers in the mofussil, for increase in the pay of Assistant Masters of High Schools and for Grants to Secondary Schools not having been fully utilized owing to delay in sanction, and (*iii*) provisions for Building Grants to aided schools, publication of Sanskrit Series, Girls' Readers and Text Book of moral teaching for schools not having been wholly required. The savings were, however, absorbed to a certain extent on payments of arrears of grants-in-aid for Collegiate Reforms, increased payments of grants to Primary and Special Schools, grants-in-aid by results and grants for books and furniture, Royal Bonus (10) and Grain Compensation (2).
Total in Rupees .	2,75,30	3,42,66	3,01,60		
	£	£	£		
Equivalent in Sterling	1,835[illegible]	2,284,4	2,010,7		
England . .	10,8	10,5	10,5		
Total including England	1,846,2	2,294,9	2,021,2		

Excess over Grant.

	Excess over Grant.		Excess sanctioned by Imperial Government		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial	Provincial.	Imperial.	Provincial.
Eastern Bengal and Assam.	...	23	...	...	...	..	...	23
Punjab . . .	...	25	..	...	...	25	...	...
North-West Frontier Province.	7		...	...	4		3	...
Total .	7	48	...	...	4	25	3	23

22.—Education—*contd.*

130. The expenditure was greater than that of 1910-11 by 26,29 but was less than the Budget by 41,06. The Budget provided for a very large increase of 67,36 and included allotments to the various provinces of 47,91 for non-recurring expenditure on buildings and equipment of schools and colleges of various classes or on grants made for these purposes, on hostels etc These allotments could not be entirely expended during the year and about 11,00 remained over for future use. Expenditure on buildings, etc., to the extent of 15,49 provided for under this head was transferred to 45.—Civil Works or other heads so that the decrease as compared with the Budget was partly nominal. With the exception of India, where the absence of the special grants made in the previous year resulted in a decrease (2,16) and of the North-West Frontier Province all other Provinces shared in the increase. It was most marked in the United Provinces (9,91) due to payments to the extent of 7,74 out of the special allotment of 12,91 given for non-recurring expenditure and to the increase consequent on the charges for the full year of the Provincialized Zila Schools and in Madras (5,81) due to increased grants-in-aid and subsidies to Local Boards and to the nominal increase consequent on the record under this head of charges for the Technical Institute and Industrial Departments instead of under 26.—Scientific. The increase in Eastern Bengal and Assam (5,47) and Bengal (3,33) apart from special grants-in-aid were due to the increase and strengthening of the Inspecting and teaching staffs

131 As compared with the Budget there were large decreases in Bengal (11,72), Bombay (8,05), the United Provinces (6,50) and Madras (4,27) These were largely due to the non-utilization during the year of the whole of the special allotments or to part of it being recorded under 45.—Public Works. In Bengal the special allotment was 12,00, out of which only 1,78 was spent under this head and 4,69 under Public Works. The special provision of about 2,50 for strengthening and improving the Inspecting and Teaching staffs and for the regrading of pay of sub-inspectors transferred from District Boards was also only partially required, resulting in a saving of about 1,00. In Bombay out of the special allotment of 5,00 only 50 was spent under this head, 3,15 was transferred to Public Works and 1,35 was carried forward In the United Provinces 4,01 from the special grant of 12,91 was not spent during the year and the special provision for the Technological Institute at Cawnpore, for the regrading of the Provincial Educational Service and for the opening of certain Technical and Industrial Institutions was not required, owing to the institutions not having been opened and the regrading not having been sanctioned during the year In Madras the decrease was due to the transfer of 1,25 from the special allotment of 3,00 to Public Works, to a smaller grant to the University and to the reorganisation of the Government Model High School not having been sanctioned during the year During the year 1911-12 expenditure increased materially under the heads Government Schools, Secondary (5,21), Payment by Results (4,94) Government Schools, General, Contributions to schools (3,35), Grants-in-aid (3,01) and Contributions to District Boards (2,08).

132. An Imperial excess of 3 and Provincial excess of 23 in Eastern Bengal and Assam require the sanction of the Government of India. A Provincial excess of 25 in the Punjab has been sanctioned by the Local Government and the Imperial (Special) excess of 4 in the North-West Frontier Province by the Local Administration concerned. The excesses were apparent late in the year.

23.—Ecclesiastical.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Budget, 1911-12.
India . . .	1,89	1,97	1,82	..	Savings were due chiefly to the vacancy in the appointment of the Domestic Chaplain of Calcutta.
Central Provinces .	79	93	76	.	Savings were due to a large proportion of the Chaplains in the Province being junior officers.
Burma . . .	1,24	1,25	1,28	...	The increase over the Budget was met by a reappropriation before the expenditure was incurred.
Eastern Bengal and Assam.	40	41	41	..	.. .
Bengal . . .	2,09	2,18	2,08	...	Provision for Probationary Chaplains was overestimated.
United Provinces of Agra and Oudh.	2,50	2,75	2,53	.	Absence of Chaplains on long leave and the fact that a grant for the upkeep of church compounds was not spent accounted for the decrease.
Punjab . . .	2,15	2,26	2,34	..	The increase occurred under Ecclesiastical establishments and was due to officers on higher rates of salaries having been attached to the Province than were originally provided for.
North-West Frontier Province	39	41	39		.
Madras . . .	3,38	3,41	3,58	Increase occurred mainly in salaries of Chaplains	Excess over Budget was due to an over estimate of savings under salaries, Church of England.
Bombay . . .	3,52	3,52	3,44	The decrease was in salaries and allowances due to the absence of a larger number of senior officers on leave	The variation was due to a larger number of senior officers being on leave
Total in Rupees .	18,65	19,09	18,63		
	£	£	£		
Equivalent in Sterling	124,4	127,3	124,2		
England . . .	3	5	3	...	Decrease was due to the number of appointments having been fewer than was contemplated when the Budget Estimate was prepared.
Total including England.	124,7	132,8	124,5		

24.—Medical.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	7,70	7,34	6,81	Certain special grants for sanitary works in Bangalore and Coorg in 1910-11 accounted for the decrease.	The savings were due chiefly to a temporary vacancy in the appointment of the Sanitary Commissioner and to the usual provision for Plague charges not having been fully required.
Central Provinces .	8,73	10,25	9,81	There was an extra expenditure of 31 in 1911-12 on account of purchase of quinine Excluding this amount, the net excess over the last year's actuals was 77, which was chiefly the result of increased expenditure under Salaries of District Medical Officers, and Grants for dispensary buildings and for medical purposes and sanitation.	The actuals included 41 on account of the cost of quinine, which was chargeable to this head under the revised system sanctioned by the Local Administration. But for this expenditure, the decrease would have been 85 which was mainly due to non-utilization of the full provision made for sanitation and plague grants, partially counterbalanced by an increase under Hospitals and Dispensaries due to grade promotions of Sub-Assistant Surgeons and to grants sanctioned for dispensary buildings.
Burma . . .	19,09	25,18	21,89	The increase was due to annual growth of expenditure, to 1,51 spent in 1911-12 on contributions to Municipalities for sanitary purposes from the non-recurring Imperial assignment of 7,00 given in 1910-11 for expenditure in 1911-12 and 1912-13 and to larger expenditure incurred on account of the introduction of the Divisional Plague Scheme	The decrease was mainly due to the absence of senior officers on long leave, smaller outlay on allowances, supplies and services, and contingencies under medical establishment, to the incomplete utilization of the provision made for the reorganisation of the Rangoon General Hospital establishment, to the number of Sub-Assistant Surgeons having been below the sanctioned strength; to the non-utilization of the provision made for payment to the Pasteur Institute, Maymyo; to smaller outlay on medical scholarships, to the non-utilization of 1,49 out of 3,00 provided for sanitary grants, to smaller outlay on vaccination establishment, supplies and services, and contingencies, and to the savings under Grants for Medical purposes These savings were partly counterbalanced by an increase in the expenditure under Captains, Civil and Military Assistant Surgeons, by the payment of Bonus and Rangoon House allowance, by the excess expenditure under Provincial Malarial Committee, and by an over-estimate of probable savings under Officers on special duty including flying columns.

24.—Medical.—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
Eastern Bengal and Assam.	10,68	16,09	12,57	Expenditure on salaries increased by 41 partly owing to promotions of officers, partly to the appointment of an Additional Civil Surgeon for Dacca and partly as a result of the re-organization of Sub-Assistant Surgeons which took effect from 1st July 1910. Grants to dispensaries rose from 80 in 1910-11 to 1,98 in 1911-12, but the effect of this was largely reduced by an increase of 71 in recoveries made from Local Funds and Municipalities for Assistant and Sub-Assistant Surgeons lent to them. Sanitary and Antimalarial measures accounted for an increase of 50, the expenditure taking the form of grants, salaries, etc. The contribution to the Lady Dufferin Hospital was increased by 6.	The actuals fell short of the Budget by 3,52. This was mainly due to the transfer of grants amounting to 3,76 out of 4,00 provided in lump for sanitary improvements to 45-Civil Works and other heads. There was an excess of 21 under Medical Establishments under which head the deduction for probable savings proved too large. There were also slight excesses under Hospitals and Dispensaries and Grants for medical purposes owing to the payment of enhanced contributions and grants.
Bengal . . .	24,27	25,13	25,07	Actuals, 1911-12, included 12 on account of Royal Bonus. Increase over 1910-11 was due to payment of fresh grants for improvement of hospitals.	Though there were variations in minor heads, in the aggregate the Budget was closely worked up to. Under Medical Establishment the provision of 41 for revision of pay of Assistant Surgeons was not utilized owing to delay in giving effect to the scheme. There were other savings arising from the over-estimate of pay of Civil Surgeons and from non-entertainment of a Probationary Chemical Examiner for some time. These savings were, however, balanced by fresh grants for improvement of hospitals and dispensaries for which reappropriations were sanctioned by the Local Government.
United Provinces of Agra and Oudh.	17,89	31,54	30,03	Excluding from the actuals for 1911-12 payment of 9,48 out of the special grant of 10,50 given by the Government of India, the special payments aggregating 1,25 to the Allahabad and Mussooree Municipalities and the expenditure of 30 on account of the newly opened Medical College at Lucknow, there was an increase of 1,11 only as compared with the previous year. Expenditure in connection with the bubonic plague was higher by 1,01, and that out of the special recurring grant of 5,00 for sanitary improvement by 13 and there was also an increase (18) due to larger grants-in-aid to the Dufferin Fund and a small set off caused by smaller payment on account of contribution to District Boards (23).	Savings in the plague grant (1,34), in the special non-recurring grant (1,02) which were reallotted in 1912-13, and on the recurring grant for sanitary improvement (43), as well as in the lump allotments for the Medical College at Lucknow (14), consequent on the delay in its opening and for raising the pay of sub-assistant surgeons (10) were partly set off by special payments for sanitary purposes to the Municipalities of Allahabad and Mussooree (1,25) by higher expenditure on contribution to District Boards (19) and on account of the Royal Bonus (5) and grants to the Dufferin Fund (5). There were other variations of minor importance which counterbalance each other.

24.—Medical—contd.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
Punjab . . .	14,20	23,77	21,27	The increase over 1910-11 was due to the payments of 5,00 to the Central Research Institute at Kasauli, to larger grants made to local bodies for improvement of sanitation (1,79) and to a payment of 50 to the North India School of Medicine for Women at Ludhiana. These increases were to some extent counterbalanced by a decrease under Medical Establishment due to transfer of charges on account of the cost of quinine to Advances (25).	The decrease below the Budget was due partly to the debit of 1,00 on account of the grant made to the Amritsar Municipality for Dhab lands having been transferred to the head 45—Civil Works in charge of Civil Officers and partly to smaller expenditure on Sanitation (76) and Plague (60). The transfer of the charges for the purchase of quinine for the Quinine Depôt to Advances also accounts for the decrease. The payment of 50 to the North India School of Medicine at Ludhiana, for which no provision was made in the Budget, was counter-balanced by the non-utilization of the provision for a similar amount made for a grant to the Enteric Hospital in Simla.
North-West Frontier Province.	2,20	2,20	1,60	Higher expenditure in 1910-11 on account of grants-in-aid for Sanitation, counter-balanced by a decrease under Hospitals and Dispensaries, accounted for the increase over 1911-12.	Decrease was due to the non-utilization of the provision of 50 for Sanitation owing to the schemes not having sufficiently matured and of 30 made for revision of establishment under Medical Establishment as part revision was sanctioned only in September 1911 and the increases proposed in the pay of Assistant Surgeons were refused, and to a smaller expenditure on plague counter-balanced to some extent by an increase (16) under the head Hospitals and Dispensaries due to the payment of a grant-in-aid to District Boards to meet the expenditure devolving upon them by reason of the reorganization of the Medical Department.
Madras	18,22	18,61	18,27		Savings were mainly due to lapse of the lump provision for two additional Deputy Sanitary Commissioners, to the lower rates of salary drawn by the Sanitary and Deputy Sanitary Commissioners and the Chemical Examiner, and decreased expenditure on account of Plague Establishments—Salaries.
Bombay . . .	22,72	31,87	24,36	The excess was due to the purchase of a large quantity of quinine for extending its use in the treatment of malaria, to payment of a grant to the Bombay Nursing Association, to payments of Royal Bonus and Grain Compensation Allowance, to larger payments to Officers of other Provinces and of grants-in-aid to Local Bodies towards special schemes of Sanitation. The expenditure in connection with Plague and that of the Bacteriological Laboratory was less owing to larger recoveries	Compared with the Budget the large decrease in expenditure was due to transfers aggregating 5,44 to the major head 45—Civil Works—(Public Works) being grants-in-aid for works to be carried out through the Public Works Agency and 20 to 8—Land Revenue for works in connection with the development of Sálsette, out of the provision of 9,50 for Special Sanitation Schemes, to lapse of a large portion of the grant for plague charges and of the grant for filling in Kafila Serai Tank in Lárkána, to larger recoveries of

24.—Medical—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12
				of cost of plague serum and Dr. Maynard's bottles.	cost of plague serum and Dr Maynard's bottles, to larger number of absentees, and to non-utilization of full provisions for the Belgaum Vaccine Depôt, Establishment under the Pilgrim Ships Act, grants for opening new dispensaries and for addition to the staff of the Medical Schools. The decrease was partially counter-balanced by special charges on account of the purchase of quinine for extending its use in the treatment of malaria (23), Royal Bonus (14), Grain Compensation (5) and larger Payments to Officers of other Provinces.
Total in Rupees	1,45,70	1,92,08	1,71,58		
	£	£	£		
Equivalent in Sterling	971,3	1,280,6	1,143,9		
England . . .	11,6	11,9	11,6		
Total including England.	982,9	1,292,5	1,155,5		

133. The expenditure increased by 25,88 over the actuals of the previous year but was less than the Budget by 20,50. The Budget provided an advance of 46,38 over the actuals of 1910-11, out of which 28,00 represented non-recurring outlay, mainly on grants to local bodies for the improvement of drainage and water supply out of a special Imperial assignment The provision under Sanitation and Vaccination was 63,34 while the actual expenditure was 43,04. The saving of 20,30 was partly nominal as grants to the extent of 10,40 were transferred to 45—Civil Works and other heads where the expenditure was recorded In the Punjab 5,00 was re-appropriated from this head and paid as a grant to the Central Research Institute at Kasauli, and in Burma, the special grant was not utilized to the extent of 1,51. As compared with the previous year expenditure on Sanitation and Vaccination was more by 14,84 to which the United Provinces contributed 10,95. Under grants for Medical purposes the expenditure increased by 5,93, to which the special grant to the Central Research Institute at Kasauli chiefly contributed. Charges in connection with plague, included under the above head, increased by 1,09 chiefly in the United Provinces (1,04) and Burma (61), while there was a decrease in Bombay (36). The special provision in Bengal (41) for revision of pay of Assistant Surgeons was not utilized, as effect was given to the revision only from 1912-13 and the expenditure in the United Provinces and Bombay on the Medical College at Lucknow and on the improvement of the prospects of Sub-Assistant Surgeons respectively was not so large as was anticipated

134. The excess of 23 in the Central Provinces occurred in March and has been sanctioned by the Local Administration.

25.—Political.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India . . .	1,07,59	79,88	85,04	The actuals of 1910-11 included 20,00, representing a special investment and this accounted chiefly for the increase in that year.	The excess of about 5,00 was due to increased expenditure amounting to nearly 2,50 in several Political Agencies and Persian Consulates, chiefly on account of the reorganisation of the Political Department, higher telegram charges in the Consulates, and the appointment of special duty officers, to non-recovery of items aggregating 88 from several Native States on account of cost of maintaining Political Residencies within their jurisdictions, to higher charges amounting to about 58 incurred by the Foreign Department in connection with the entertainment of Envoys and Chiefs, to transfer to a debt head of about 53 representing undrawn balance of Amir's subsidy, and to increased cost amounting to 52 on account of deputation of an officer for the suppression of arms traffic in the Persian Gulf.
Central Provinces .	29	34	32		
Burma . . .	4,27	4,41	4,51	The increase was due to the expenditure of 37 on account of Survey operations in unadministered territory north of Myitkyina, partly counterbalanced by smaller outlay under Miscellaneous. The actuals of 1910-11 under Miscellaneous included arrear payments of contributions amounting to 8 for the moiety of pay of the two Assistant Superintendents in the Mong Mit State.	The excess over the Budget was mainly due to the cost of survey operations in unadministered territories north of Myitkyina for which the Government of India sanctioned an additional assignment of 46. The savings under Political Agents partly counterbalanced this excess.
Eastern Bengal and Assam.	1,23	1,17	5,39	The large increase of expenditure was due to the Mishmi and Miri Missions undertaken in the latter half of the year.	The increase was due to the expenditure on the Mishmi and Miri Missions.
Bengal . . .	71	75	67		Savings were due to smaller expenditure on Durbar presents.
United Provinces of Agra and Oudh.	1,24	1,20	1,00	The actuals for 1910-11, included larger payments to the extent of 12 to Sardar Musa Jan, charges for probationers of the Political Department under training in these Provinces (9) which were adjusted on the books of the Comptroller, India Treasuries, from the year under report, and special expenditure of 5 on account of a *khilat* presented to His Highness the Maharaja of Benares on his installation.	Adjustment of charges on account of probationers of the Political Department on the books of the Comptroller, India Treasuries, and the absence of Sardar Musa Jan out of India accounted for the decrease.
Punjab . . .	6,13	6,62	6,29	The increase over 1910-11 occurred mainly under Political Agents in the charges of the Kashmir Residency due to a large expenditure on purchase of furniture.	The decrease was partly under Refugees and State Prisoners (22) due to Sardar Muhammad Ayub Khan not having drawn his allowance at the increased rate, as also to deaths and desertions and partly under Political Agents (18) in the charges of the Gilgit Agency mainly in the provision for the maintenance of the telephone line, counterbalanced by small increase under Political subsidies due to advance payments to Gilgit Chiefs proceeding to the Delhi Durbar.

25.—Political—contd.

Province.	Accounts 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officers' Review of Actuals Against — Actuals, 1910-11.	Local Account Officers' Review of Actuals Against — Budget, 1911-12.
North-West Frontier Province.	31,45	31,84	30,62	The decrease was due to there being no expenditure on account of the Anglo-Afghan Border Offences Commission and to the non-payment of certain allowances to Chiefs for guarding Hill Passes and to savings in the charges of the Waziristan Militia, counterbalanced by higher expenditure on Khassadar Establishment and the special expenditure on account of the Royal Bonus.	The decrease was chiefly under the Charges on the North-West Frontier (74) and under Political Agents (51). The former was due to the non-payment of certain allowances for guarding Hill Passes in Hazara, Peshawar and Dera Ismail Khan Districts in 1911-12 and to savings in the charges of the Khyber Rifles, the Chitral Scouts under salaries and the Waziristan Militia under Force, counterbalanced to some extent by expenditure on account of the Royal Bonus, and the latter chiefly to the abolition of the Wana Agency and to the appointment of one of the Assistant Political Officers at Chitral having remained vacant, and to the Political Officer on duty drawing a lower rate of salary than was provided for. The decrease under the head Miscellaneous due to smaller expenditure on Khassadar Establishment was to some extent counterbalanced by higher expenditure under Entertainment of Envoys by the Chief Commissioner.
Madras . . .	1,13	1,14	1,16	......	Excess over Budget due to enhancement of Municipal assessment and additional expenditure incurred by the Resident in Travancore and Cochin for his journey to attend the Delhi Coronation Durbar.
Bombay . . .	9,53	9,12	8,76	The accounts of 1910-11 included special charges for the purchase of a bungalow at Shaik Othman (22) and on the establishment of a telephone system at Aden (16). The charges for salaries of Political Officers at Aden and payments to officers of other Provinces were higher.	The Imperial Section of this Major Head was slightly exceeded owing to heavy charges incurred by the Resident at Aden in entertaining guests. These charges vary according to the number and position of guests entertained by that officer at his discretion. The excess was however, met by re-appropriation. Savings accrued in the Provincial Section chiefly in the salaries of officers owing to changes in personnel and in payments to officers of other Provinces, which were partially utilized for Royal Bonus and Grain Compensation. The recoveries of contributions towards Establishments in Foreign Service of the third kind were less owing to the unfavourable season in certain parts of the Presidency.
Total in Rupees . .	1,63,57	1,36,47	1,43,76		
	£	£	£		
Equivalent in Sterling	1,090,5	909,8	958,4		
England . .	5,0	2,5	9,8	......	Under Sundry Items there was an increase of 44 in the payments for the Insignia of Indian Orders, and of 5 in the cost of Consular Establishments in Siam. The remainder of the increase was due to exceptional expenditure for which no provision was made in the Budget Estimate. No forecast for stores was received from India.
Total including England.	1,095,5	912,3	968,2		

25.—Political—concld.

Excess over Grant.

	Excess over Grant		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
India	118			...	...	..	118	...
Burma		12	.	..	...	12	...	...
Eastern Bengal and Assam.		93		..	.	...	...	93
Total	118	105		..	...	12	118	93

135. The expenditure was less than that of 1910-11 by 19,81 due mainly to the fact that the previous years accounts included a large special adjustment (20,00) in connection with the subsidy of His Majesty the Amir of Afghanistan. In the current year there was an increase in Eastern Bengal and Assam (4,16) due to the Mishmi and Miri Missions

136 As compared with the Budget, there was an increase of 7,29 occurring chiefly in India (5,16) due to the reorganisation of the Political Department and the abolition or non-payment during the year of certain contributions recoverable from Native States for Residency charges and in Eastern Bengal and Assam (1,22) due to the Mishmi and Miri Missions

137. An Imperial excess of 1,18 in India and a Provincial excess of 93 in Eastern Bengal and Assam require the sanction of the Government of India The excesses were apparent too late to enable a provision being obtained before the year closed but the failure to provide in the budget for the probable cost of the scheme for the reorganisation of the Political Department is noteworthy A Provincial excess of 12 in Burma has been sanctioned by the Local Government

26.—Scientific and other Minor Departments.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India . . .	55,74	70,68	53,85	Smaller charges in the Survey Department accounted for the decrease.	After elimination of 12,55 intended for and transferred to the Provincial Budgets on account of Census charges, the savings of about 4,00 in the actuals were due to transfer to the Provincial Books of some portion of the charges of the Survey Department in connection with the North Burma, Miri, Mishmi and Abor Missions, temporary vacancies in several departments, and to savings under Census, and in the Geological Survey Department on account of absence of boring operations on a large scale.
Central Provinces .	4,91	5,18	7,04	The average growth of expenditure based on four normal years was 1[illegible], while the increase in 1911-12 was 2,13 The excess was due to the following causes.— (a) Increased expenditure on census operations, (b) opening of new farms and dairies in the Agricultural Department, (c) the deputation to this Province for training of two officers of the Civil Veterinary Department and large expenditure incurred in purchasing anti-rinderpest serum from the Muktesar Laboratory; and (d) a whole-time Registrar of Co-operative Credit Societies having been on duty throughout the year 1911-12.	The increase over the Budget was chiefly due to— (1) Census expenditure. (2) Additional expenditure under Agriculture owing to the opening of new experimental farms and dairies (3) Pay and allowances drawn by two officers deputed for training and the purchase of anti-rinderpest serum.
Burma . . .	4,69	4,95	5,80	The increase was mainly due to larger expenditure on Census operations, to the appointment of a Veterinary Inspector, to larger outlay on fluctuating charges under Veterinary and Stallion charges, to the appointment of an additional Deputy Director of Agriculture and to larger outlay under Registrar of Co-operative Credit Societies owing to the appointment of an officer on special duty. The above increase was partly counterbalanced by savings under Salaries and Travelling Allowances of the Agricultural Botanist.	Omitting 91 for Census, the actuals of 1911-12 were 4,9[illegible] against the budget of 4,9[illegible] The increase caused by the payment of contribution to the Planters' Association of Lower Burma, by the entertainment of an Additional Deputy Director and by the working of the farm at Hmawbi was counterbalanced by the non-utilization of the provision made for the salary and travelling allowance of the Botanist, by the savings under fluctuating charges under Archæological Department and by the savings under salaries of Veterinary Superintendents. Part of the excess over the budget was covered by additional grants and re-appropriations before the expenditure was incurred and part before the end of the year.
Eastern Bengal and Assam.	5,05	5,06	6,09	Charges under Census rose from 44 in 1910-11 to 155 in 1911-12. Omitting this unusual item, expenditure decreased by 7 Smaller outlay on buildings connected with the Dacca Farm reduced charges under Agriculture by 19 but the appointment of a Special officer for Cattle Survey and charges in connection with the opening of a new registration office at Chaktai in Chittagong raised expenditure by 6 under Veterinary and Stallion Charges and by 5 under Statistics.	The excess was mainly due to expenditure of 155 on Census to cover which the Government of India sanctioned an additional grant of 162. Under all other heads savings occurred, the principal ones being savings of 9 under Agricultural Demonstrations and Experiments, of 19 under Veterinary and Stallion charges, no use having been made of the provision of 10 for purchase of land and charges in connection with bull-breeding operations having fallen, and of 8 in connection with the Gazetteer.

26.—Scientific and other Minor Departments—contd

Province.	Accounts 1910 11	Budget, 1911 12	Accounts, 1911 12	Local Account Officer's Review of Actuals against Actuals 1910-11	Local Account Officer's Review of Actuals against Budget, 1911-12
Bengal . .	14 44	15 17	16 28	Actuals 1910 11 and 1911-12 included 60 and 288 respectively on account of Census Excluding these the figures were normal	Budget did not include provision for Royal Bonus or for expenditure on Census for which an additional grant of 2,46 was sanctioned by the Government of India Excluding these the actuals amounted to 13 91 against a Budget of 15 1 The lapse of 1,26 occurred under Veterinary and Stallion charges (Provincial) owing to delay in the introduction of the scheme for the transfer of Veterinary assistants from District Boards under Agriculture chiefly owing to transfer of provision for improvement of college and hostel buildings to Public Works and under Miscellaneous owing to abandonment of certain fishery experiments
United Provinces of Agra and Oudh	1(83	13 1)	19 77	The actuals for 1911 12 included higher charges on account of Census I 3 experimental farms (1 0) mainly due to the initial outlay on the seed farm at Aligarh and the cotton farm at Cawnpore sugar demonstration 41) and also the new charges for purchase of serum (2() and for the Agra City Park (21) On the other hand the expenditure on the United Provinces Exhibition was lower by 55	Excluding from the Budget 19 provided for charges of the Steam Boiler Inspection establishment which were taken in reduction of receipts and from the actuals the charges on account of Census 2 06) experimental cotton farm at Cawnpore (15 and the grant to the Saraswati Bhawan Library Benares (16) which were not originally provided for there was a decrease of 1 50 as compared with the Budget Of this 28 was nominal and was due to the exclusion of the grants in aid to the Technical and Industrial institutions which are now taken under 22 Education instead of under this head The balance of the decrease (1 22) was mainly attributable to lower outlay on the Agra City Park (1 14) and breeding operations (6) The savings under agricultural staff, purchase of serum and nazul garden (39) and other savings of minor importance were counterbalanced by higher expenditure on the Aligarh seed farm sheep breeding industry Magh mela and on the Allahabad exhibition (owing chiefly to the retention of the Secretary for a longer period) and also by the special payment of 5 on account of the Royal Bonus
Punjab .	7 77	8 44	8 83	Increase over 1910 11 was chiefly due to a higher expenditure of 13 on account of Census in 1911 12 to the payment of 48 for the Badshahi Mela at Delhi to the revision of the subordinate veterinary establishment and to the development of the Agricultural Department	The increase was due chiefly to an expenditure of 56 on account of Census and of 48 for the Badshahi Mela at Delhi in connection with the Coronation Durbar, counterbalanced by a decrease under Subordinate Staff and Agricultural Experiments and specially in the provision for the purchase and repair of well boring apparatus
North West Frontier Province	89	90	80	The decrease was due to the fact that 1910 11 included 24 under Public Exhibitions and Fairs and a smaller expenditure under Agriculture	The decrease was chiefly due to partial utilization of the provision (29) made in the Budget for construction of Veterinary Dispensaries, purchase of bazar medicines and purchase of stallions counterbalanced by an increase (14) under Census for which no provision in the Budget existed but an extra grant was sanctioned by the Government of India.

26—Scientific and other Minor Departments—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Madras	14,46	13,94	15,29	Increase was due mainly to larger Census charges (1,33).	The excess as compared with the grant was really nominal as the Provincial Budget contained no provision for Census operations for which an allotment of 1,84 was subsequently made to Provincial. There were, however, considerable savings in the Budget under Chinchona Plantations Examinations and Agriculture partly counter balanced by an excess over the Budget under Registrar, Co-operative Credit Societies and Miscellaneous.
Bombay	9,40	10,88	12,80	The excess over the actuals of 1910-11 was chiefly due to the purchase of land for the Northcote Cattle Farm (1,99) larger expenditure on account of Census, Agriculture, owing to the gradual expansion of the operations of the department, and additional staff under Registrar, Co-operative Credit Societies.	The actuals included 1,52 on account of Census expenditure. Separate grants were allotted to this Presidency from the provision made in the India Estimates for this purpose. Excluding this special expenditure, the excess over the Budget amounted to 40, which was entirely due to the payment of 1,99 for land acquired for the Northcote Cattle Farm, Charodi, against the provision of 1.07 and payment of Royal Bonus and Grain Compensation Allowance, partially covered by savings under Agriculture. The Local Government having issued orders to curtail expenditure to meet unforeseen demands in consequence of the prevailing scarcity, some of the schemes were postponed. The provision for Salary and Allowances of the Certifying Surgeons was also not required owing to the delay in sanctioning the scheme. Under Registrar, Co-operative Credit Societies, there was, however, an excess owing to the deputation of an officer of the Indian Civil Service and to the appointment of three special officers under the Registrar.
Total in Rupees	1,28,18	1,48,60	1,40,61		
	£	£	£		
Equivalent in Sterling	854,6	990,6	937,4		
England	23,5	32,3	23,8	......	The Budget Estimate provided for the payment of one year's contribution towards the International Institute of Agriculture, whereas payments in respect of two years fell within the year. On the other hand, the demands for stores were less than was indicated in the forecast received from India.
Total including England	878,1	1,022,9	961,2		

26.—Scientific and other Minor Departments—concld.

Excess over Grant.

	Excess over Grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial	Imperial.	Provincial.	Imperial.	Provincial.
Central Provinces	15	13	.	..	..	13	15	...
Bombay	19	.			.	...	19	...
Total	34	13	..	.	...	13	34	...

138. Expenditure increased by 12,43 as compared with the previous year This was mainly due to the provision in the India accounts of 14,38 for the Census operations. From this provision allotments aggregating 12,55 were subsequently transferred to other Government accounts where the local charges were recorded. This accounted for the greater part of the Provincial variations as compared both with the previous actuals and the Budget In Bombay the cost of the land acquired for the Northcote Cattle Farm (1,99) was a special item, which was insufficiently provided for in the Budget, causing an increase of 92. In the United Provinces there was increased expenditure on experimental farms and the provision for a park at Agra (1,35) was utilized to a very small extent. In Bengal the delay in the introduction of the scheme for the transfer of Veterinary Assistants from District Boards and the transfer of funds for improvement of buildings to the Public Works head resulted in small lapses As compared with the Budget the actuals showed a saving of 7,99.

139 Imperial excesses of 19 in Bombay and 15 in the Central Provinces in connection with Census require the sanction of the Government of India In Bombay, the excess was due partly to late charges and partly to expected recoveries having been delayed In the Central Provinces the necessity for providing additional grants in view of a revised estimate of charges was overlooked A Provincial excess of 13 in the Central Provinces has been sanctioned by the Local Administration.

27.—Territorial and Political Pensions.

Province	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12	Local Account Officer's Review of Actuals against — Actuals, 1910-11	Budget, 1911-12
India . . .	1,76	1,58	1,69		The increase as compared with the Budget was due to the payment of arrears
Central Provinces .	1,87	1,08	1,89		Decrease was due to lapse of certain Bhonsla Family pensions
Burma . . .	1,66	1,[illegible]3	1,51		The decrease was mainly due to casualties among the members of the ex-Royal family of Burma and officials of the late Burmese Government
Eastern Bengal and Assam.	9	10	9		
Bengal . . .	8,49	8,0[illegible]	8,49		Savings were nominal and due to non drawal of pensions for February and March 1912 in a few cases
United Provinces of Agra and Oudh	8,25	8,22	7,90	Excluding from the actuals for 1910-11, also 77 on account of special payments to Sh [illegible] Budeo Singh and Mu[illegible] Lal [illegible] of [illegible] to [illegible] members of the Benares branch of the Ex-Royal Family of Delhi (on account of commutation [illegible] also of the additional [illegible] pensions consequent on the Muhammadan [illegible] year the actual for the year under report showed an increase of 51. This was mainly the result of larger payment to His Highness the Maharaja of Benares (100 against 75 only in the previous year) grant of a special allowance of 6 to Limbin Mintha and new sanctions and arrear payments	Budget provided for additional payments of about 20 in wasika pensions on account of Muhammadan [illegible] year. The payments were, however, made in the previous year. Further savings chiefly on the grants for the Ex-Royal Family of Oudh, commutations and miscellaneous charitable allowances were counterbalanced by a larger payment to Limbin Mintha chiefly in connection with his repatriation to Burma, and by other excesses consequent on new sanctions and arrear payments
Punjab . .	1,48	1,17	1,35	The decrease was due to lapses caused by deaths	
North-West Frontier Province.	[illegible]	59	61	..	The excess over the grant was sanctioned by the Local Administration during the year.
Madras . . .	3,77	3,[illegible]3	3,25	Decrease was mainly under Commutations of Carnatic Pensions and partly owing to death of certain Carnatic, Tanjore and Mysore pensioners	The decrease was due to the causes mentioned in the column for Actuals
Bombay . . .	5,80	5,99	5,19	Excluding the payment of 10 in 1910-11 to the [illegible] of the [illegible] Sultan Rajaram Bhonsle the excess in 1911-12 was due to the payment of arrears of Sind pensioners	The increase was due to the payment of arrears of additional pension due to His Highness Mir Nur Mahomedkhan in Sind
Total in Rupees .	33,77	33,27	32,39		
	£	£	£		
Equivalent in Sterling	225,1	221,8	216,0		
England . . .	10,9	10,9	11,1		
Total including England.	236,0	232,7	227,1		

27.—Territorial and Political Pensions—*concld.*

Excess over Grant.

	Excess over grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial	Provincial.	Imperial	Provincial.	Imperial.	Provincial.
India	8	..	...	...	...	...	8	...
Bombay	1	..	...	...	..	...	1	...
Total	9	...	...	...	...	...	9	...

140. The variations were unimportant. Imperial excesses of 8 in India and 1 in Bombay require the sanction of the Government of India.

28.—Civil Furlough and Absentee Allowances.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Budget, 1911-12
	R	R	R		
India	2	2	6	The charges were fluctuating.	
Bengal	...	1	...		
United Provinces of Agra and Oudh.	...	1	3	The charge represented the Government share of leave allowances of a Deputy Collector and a Tahsildar lent respectively to the Alwar State and the Court of Wards, Meerut.	
Madras	4	1	*2	The high figure in 1910-11 was due to payment of Government share of absentee allowances of Mr G T H. Bracken, Superintendent, Pudukkottai State, and of Mr R. H. Campbell, Private Secretary to His Highness the Maharaja of Mysore.	
Bombay	1	1	9	Certain payments to Officers of the Public Works Department in Foreign Service caused the excess	The Budget provided for the usual charge, certain payments to officers of the Public Works Department in foreign service which could not be anticipated, caused the excess
Total in Rupees	7	6	20		
	£	£	£		
Equivalent in Sterling	4	4	1,3		
England	391,9	408 0	421 4		There was an increase of 19,5 in Absentee Allowances. On the other hand there was a decrease of 3,1 in Furlough Pay.
Total including England.	395,3	408,4	425,7		

* *Excess over Grant*

Province	Excess over Grant: Imperial	Excess over Grant: Provincial	Excess sanctioned by Imperial Government: Imperial	Excess sanctioned by Imperial Government: Provincial	Excess sanctioned by Provincial Government: Imperial	Excess sanctioned by Provincial Government: Provincial	Excess awaiting sanction of the Imperial Government: Imperial	Excess awaiting sanction of the Imperial Government: Provincial
India	4	...	..	...		...	4	...
Madras	1	...	...	.	...	...	1	...
Bombay	3	...	...	...	...	...	3	...
Total	8			...	...		8	...

141. There were Imperial excesses aggregating 8 in India, Bombay and Madras which occurred late in the year and await the sanction of the Government of India.

29.—Superannuation Allowances and Pensions.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	9,47	9,88	10,09	Increase was due to normal growth in the pension list	Budget was exceeded owing to a larger number of lump payments in commutation of pensions and to the payment of certain gratuities from the compassionate funds.
Central Provinces .	6,77	7,00	7,24	The continued growth of the pension list accounted for the increase.	Increase due to additions to the pension list sanctioned during the year being heavy, while the lapses were low. The excess was duly provided for by reappropriation before the close of the year.
Burma . . .	7,76	7,94	8,04	The increase was mainly due to an increase in pensions under Police on account of a large number of Military Policemen having retired in 1911-12, partly counterbalanced by a decrease under Gratuities owing to smaller payment of gratuities to Itinerant teachers.	The increase over the budget was mainly due to the payment of special gratuities sanctioned by the Government of India and to larger expenditure on account of pensions of Military Policemen.
Eastern Bengal and Assam.	8,00	8,50	8 63	Expenditure under this head is constantly growing and the increase in 1911-12, viz. 63 was less by 1 only than that in 1910-11.	......
Bengal . . .	28,45	29,02	29,56	The pensions of the Military Funds amounted to 30 in 1911-12 against 58 in 1910-11. The charges are diminishing as the Upper Military Orphan School has been closed. The Provincial charges amounted to 29,17 in 1911-12 against 27,87 in 1910-11 .	The growth of expenditure under Provincial charges was 1,30 which was in excess of the average growth of 80 (based on past increases) allowed in Budget. The audit was not conducted against grant and the excess over Budget occurred in the closing months of the year and the actuals appeared too late to permit of extra grant being obtained within the year
United Provinces of Agra and Oudh	29,74	30,37	30,62	The expenditure under Superannuation and Retired Allowances increased from 25,27 to 28,99 in the five years from 1905-6 to 1910-11 giving an average of about 75. But the expenditure in 1911-12 was in excess of that of the previous year by 90. The abnormal increase of 15 was mainly due to fresh sanction of pensions for the employes of the Police and Opium departments.	The expenditure on account of Superannuation and Retired Allowances was slightly underestimated. The excess, which was covered by reappropriation sanctioned by the Local Government within the year, was caused by the large number of employés of the Police and Opium departments who retired on pension.
Punjab . . .	17,68	18,34	18,77	The usual growth of pension charges accounted for the increase over 1910-11.	The increase occurred chiefly under Superannuation and Retired Allowance owing to the fact that the Budget did not sufficiently provide for the progressive growth.

29.—Superannuation Allowances and Pensions—concld.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
North-West Frontier Province.	1,22	1,24	1,35	The increase was due to an increase in the list of pensioners	*.
Madras . . .	25,48	26,30	26,26	The increase was due to annual growth.	
Bombay . . .	30,03	31,93	31,48	The increase was chiefly due to the usual growth of pension charges.	Allowance was made in the Budget for the usual growth of pension charges, but the actual net increase was less.
Total in Rupees .	1,64,60	1,70,52	1,72,04		
	£	£	£		
Equivalent in Sterling .	1,097,3	1,136,8	1,146,9		
England . . .	2,048,6	2,069,0	2,040,5		The growth of pensions of Officers of the Uncovenanted Service, was not so great as was anticipated and there were decreases in payments of Civil Service Annuities, and Civil, Military and Medical Funds
Total including England.	3,145,9	3,205,8	3,187,4		

Excess over Grant.

	Excess over Grant. Imperial.	Excess over Grant. Provincial.	Excess sanctioned by Imperial Government. Imperial.	Excess sanctioned by Imperial Government. Provincial.	Excess sanctioned by Provincial Government. Imperial.	Excess sanctioned by Provincial Government. Provincial.	Excess awaiting sanction of the Imperial Government. Imperial	Excess awaiting sanction of the Imperial Government. Provincial.
India	9						9	.
Eastern Bengal and Assam . .		14						14
Bengal	1	15	.	...		15	1	...
North-West Frontier Province .	2			.	1		1	...

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30.—Stationery and Printing.

Province.	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST Actuals, 1910-11.	LOCAL ACCOUNT OFFICER'S REVIEW OF ACTUALS AGAINST Budget, 1911-12.
India . . .	−2,43	16	−1,77	The decrease of gross charges as compared with the actuals of the preceding year was chiefly the result of curtailment of expenditure in Government Presses, reduction in the consumption of stationery in Government offices and larger supplies of stationery to Provincial Governments.	The betterness was chiefly due to smaller purchase of stationery.
Central Provinces .	4,50	3,50	3,38	The actuals of 1910-11 included large expenditure incurred on the Purchase of plant and furniture for Government Presses and also charges for certain articles of stationery supplied from the Central Stores indented for in the years 1907, 1908 and 1909, but not charged till 1910-11.	Savings were mainly due to provision made for the Purchase of plant and furniture for the Government Press not having been utilized.
Burma . . .	8,13	8,30	7,86	The decrease was mainly due to smaller outlay on Temporary and Day Extra establishments, Purchase of plant and furniture and postage and packing charges partly counterbalanced by an increase under Stationery purchased in the country and Purchase of raw materials.	The decrease was mainly due to the savings under Temporary and Day extra establishments and overtime and to less outlay on Purchase of plant and furniture and Postage and packing charges, partly counterbalanced by an increase under Purchase of raw materials and Stationery supplied from Central Stores.
Eastern Bengal and Assam	7,79	7,24	7,37	The decrease occurred on account of purchase of Plant and Contingencies under Government Presses, the expenditure in 1910-11 having been very high owing to the move of part of the Secretariat Press from Shillong to Dacca	The estimate of stationery supplied from Central Stores which was based on the actuals for 1908-09, was exceeded by 73, the expenditure being equal to that of 1910-11. A saving of 21 occurred under Stationery purchased in the country, mainly owing to provision of 15 having been made under this head for the purchase of typewriters, while the expenditure was taken against the various departmental budgets. Under Government Presses there was a saving of 38, no expenditure on account of the move of the Secretariat Press from Shillong being incurred during the year.
Bengal . .	12,31	13,39	11,13	The reduction in expenditure (1,18) as compared with 1910-11 was effected by the introduction of the book-credit system from 1911-12 under which a book-credit was given to each office and the supply limited to the amount of credit	Budget under Government Presses was overestimated by about 1,00. Savings of about 1,00 were also effected by the introduction of the book-credit system. Budget was therefore under-spent by about 2,00. The excess under Imperial for stationery supplied to Imperial Departments could not be foreseen as the actuals appeared for the first time. The charge is not audited against grant and the debit is passed on at the end of the year.
United Provinces of Agra and Oudh.	8,66	8,48	8,25	As compared with 1910-11 charges on account of Stationery supplied from Central Stores were lower by 16 as a result of the new arrangement of obtaining typewriters on cash payment and consequent debit of such charges to the respective major heads. This coupled with a decrease of 27 under Government Press, chiefly due to smaller outlay on purchase of raw materials and on freight on stationery, explained the variation between the actuals of the two years	Setting apart the lump provision of 17 in the Budget for purchase and repair of typewriters which had almost entirely been distributed over the respective major heads according to requirements, the actuals showed a decrease of 6 only, which was practically the net result of savings of 38 under Government Press and an increase of 32 in charges for Stationery supplied from Central Stores which were under-estimated. The decrease under Government Press was

30.—Stationery and Printing—*contd.*

Province.	Accounts, 1910-11.	Budget 1911-12	Accounts, 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12
					chiefly due to the absence of the permanent Superintendent on long leave, to smaller expenditure on overtime allowance, outside printing, raw materials and freight on stationery, partly counterbalanced by larger outlay on plant and furniture
Punjab	7,55	7,31	7,32	The decrease was chiefly due to the introduction of the allotment system.	Total actuals closely follow the Budget with variations under Minor Heads. The increase under Purchase of Stationery, due to an under-estimate in the Budget, was counterbalanced by a decrease under Other Charges, owing to the transfer of the Book and Job work from the Civil and Military Gazette to the Secretariat Press.
North West Frontier Province.	83	1,00	8[illegible]		The decrease occurred partly under Printing at Private Presses and was the result of small variations, the chief being in the printing charges of the Revenue Commissioner, due to the revision of Revenue Circulars having been taken up in the latter portion of the year 1911-12, in consequence of which the Circulars could not be printed in the course of that year and partly under Stationery supplied from Central Stores
Madras	22,57	21,32	21,30	The actuals of 1910-11 included 2,00 but those of 1911-12 only 7 on account of extra purchase of articles of stationery to bring stock to the level of current requirements and to keep a reserve for six months which was resolved upon in 1909-10	Excess expenditure on the supply of stationery from Central Stores (68) was counterbalanced by savings under Government Presses (47) and under Purchase of Stationery (25). The excess was due to normal expansion of requirements and the savings under the latter heads to more extensive purchase of paper from England and decrease under establishment and other charges in the Secretariat Press
Bombay	18,86	20,86	19,05	The excess was mainly due to larger issues of typewriters and rubber stamps and payments of Royal Bonus and Grain compensation, partially counterbalanced by smaller issues of paper to the Yervada Jail Press and decreased forwarding charges at the Stationery Office, Bombay	The saving in the Budget was chiefly due to a reduction in the Press demand for paper and adjustment of the value of Mathematical Instruments supplied to the Public Works Department by deduction from charges. The Government Central Press was also less busy, thus causing a saving in the provisions for overtime and plague allowances, raw materials, etc. On the other hand, some excess was caused by the supply to Provincial Departments of typewriters and rubber stamps, which was, however, met from savings
Total in Rupees	88,77	91,65	84,72		
	£	£	£		
Equivalent in Sterling	591,8	611,0	564,8		
England	122,4	102,0	104,9	..	The demands for Stores were greater than was indicated in the forecast received from India. On the other hand, a decrease occurred under the subhead Printing in respect of which the Budget Estimate was too high
Total including England.	714,2	713,0	669,7		

30.—Stationery and Printing—*concld.*

Excess over Grant.

	Excess over grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Bengal	13	.	..	...	.	..	13	.
Punjab	3	.	..	...	..		3	...
Madras		16	..	.	..	16	..	...
Total .	16	16	..	.	...	16	16	...

144. The expenditure was less than that of 1910-11 by 4,05 and than the Budget by 6,93. The actuals under Printing were practically unchanged and the variations occurred under the Stationery heads. The decrease under Purchase of Stationery was 4,43 and occurred chiefly in India (2,57) due to progressive economy and in Madras (1,84) due to smaller requirements of reserve stock There was a less supply to Local Governments and administrations of stationery supplied from Central Stores by 2,04 due to a reduction in Bengal (1,05) caused by the introduction of the system under which a book credit was given to spending officers and the supply limited to the amount of credit and in the Central Provinces (66) owing to the fact that the previous year's figures included arrear adjustments Supplies to the Postal Department decreased by 45

145. As compared with the Budget the decrease of 6,93 occurred chiefly in Bengal (2,26) due to an over-estimate under Government Presses and the book credit system already referred to, in India (1,93) due to smaller Press charges and purchase of stationery and in Bombay (1,81) due to delay in the execution of certain printing work which resulted in a less demand for stationery, to a reduction in purchases for Bengal and to adjustments of the value of Mathematical Instruments supplied to the Public Works Department by deduction from charges.

146 Imperial excesses of 13 in Bengal and 3 in the Punjab require the sanction of Government. A Provincial excess in Madras of 16 has been sanctioned by the Local Government.

32.—Miscellaneous.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India . . .	6,68	8,22	5,68	The actuals of 1910-11 included a special charge of 2,32 in connection with the visit of the Crown Prince of Germany. On the other hand irrecoverable loans written off in 1911-12 were more than those in the preceding year by 1,35.	Budget included in the aggregate a reserve provision of 5,20 for unforeseen expenditure under other heads of expenditure. This being excluded the increase of nearly 2,50 as compared with the Budget was due chiefly to the remission to the Bhumia Chiefs in accordance with the announcement at the Coronation Durbar of the entire balance of loans outstanding against them (1,71) to writing off of 47 representing irrecoverable tacavi advances in Baluchistan and to arrear charges in connection, with the visit of the Crown Prince of Germany (24).
Central Provinces .	1,01	1,37	1,37	The increase was due to large expenditure on remittance charges on unusually heavy remittances of surplus funds to Bombay and Calcutta, on compensation for land taken up for Nazul and other purposes, and on payments to Municipalities for general purposes and to Nagpur Municipality for Nazul surplus premia	
Burma . . .	5,24	4,61	5,99	The excess over the actuals of 1910-11 was mainly due to the grant of a larger number of language rewards and to larger payment of rewards for destruction of snakes in the Tharrawaddy and Hanthawaddy Districts	The excess over the Budget was due to special contributions made to the Rangoon Municipality (70) on account of the curtailment of the Cantonment area and of the compensation paid to the owners of hackney carriages for the destruction of their ponies under the Glanders and Farcy Act, and to larger contributions paid to the Telegraph Department on account of opening of wireless telegraphic communication between Mergui and Victoria Point, to larger payments of rewards for the destruction of snakes in the Hanthawaddy and Tharrawaddy District, (47) and to larger expenditure under Charges for remittance of treasure (21) necessitated by the heavy issues of supply bills in the last three months of the year to meet trade demands The excess would have been more but for the savings under Rents, Rates and Taxes (43) consequent on the Government of India fixing the rate of assessment on Government buildings at 7½ per cent of the actual annual demand on private properties
Eastern Bengal and Assam.	6,56	6,86	6,10	Grants to District and Local Boards for general purposes decreased by 1,05 while those to Municipalities increased by 38, the net result being a decrease of 67 Expenditure further went down by 11 owing to a reduction in subsidies to tonga contractors. There was also no expenditure on special commissions as against 31 in 1910 11. Against this, Charges for remittance of treasure rose by 17 owing to large remittances being sent to Calcutta and Dacca Under Petty Establishments expenditure rose by 14 and under Rents Rates and Taxes by 7, both increases being largly due to the	Reduced grants to District and Local Boards caused a saving of 1,05, partly balanced by an excess of 50 under grants to Municipalities Transfer of grants at the disposal of His Honour the Lieutenant-Governor to other major heads caused a further saving of 20 and the reduction of subsidies to tonga contractors a saving of 5. Provision for Miscellaneous and unforeseen expenditure also proved too high by 9. Large remittances of treasure to Calcutta and Dacca however caused an excess on that account of 15. The net result was a saving of 76.

32.—Miscellaneous—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts 1911-12	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
				occupation of the Secretariat building in Dacca for which a care-taking establishment was entertained. These and other minor variations resulted in a net decrease of 46.	
Bengal . . .	3,69	6,22	4,25	Actuals for 1911-12 exceeded those for 1910-11 by 56. This was due to payment of subsidy to a vernacular paper for 3 quarters against 1 quarter in 1910-11 which accounted for 32 and to increased payment of donations to Charitable Institutions.	The decrease of 2,00 as compared with Budget, was nominal and was due to record under the proper account heads of expenditure from the reserve provision of 1,07 and from the petty grant of His Honour the Lieutenant-Governor (1,00). The excess under Imperial occurred in March 1912 and the actuals appeared too late to permit of further extra grant being obtained within the year.
United Provinces of Agra and Oudh.	7,52	2,31	3,36	Excluding from the actuals for 1910-11, 4,75 on account of the writing off of the loan to the United Provinces Exhibition Committee, there was an increase of 59 in the year under report which was chiefly due to larger remissions of tacavi loans consequent on unfavourable agricultural conditions.	Budget was taken at a moderate figure. But heavy remissions of tacavi loans resulting from unfavourable season and larger miscellaneous and unforeseen charges sanctioned by the Local Government, coupled with the special payment of 5 to Bibi Gendhu as compensation for loss sustained and additional contributions to the District Board, Gonda (7) mainly accounted for the increase, which was, however, counterbalanced to a small extent by petty savings. The payment to Bibi Gendhu was in the first instance passed on to the Comptroller of India Treasuries for adjustment but was subsequently recorded under Extraordinary Items in accordance with Government of India, Finance Department, letter No A.-2460, dated the 12th April 1912, and hence a reappropriation could not be obtained in time. It was, however, met by other savings under the Provincial section. The excess under the other minor heads were covered by reappropriations sanctioned within the year.
Punjab . . .	3,51	3,49	3,77	The increase over 1910-11 was chiefly due to large remittances having been made to Calcutta and Bombay.	The increase was due to large remittances having been made to Calcutta and Bombay for which the Budget did not provide, as also to an over-estimate of the deduction made for probable savings, counterbalanced by the nominal savings in the provision of 26 made for grants-in-aid to villagers in the Chenab Colony for sanitary improvements, the expenditure on which account was actually debited to 24—Medical, the more appropriate head. The excess under Imperial was sanctioned by the Government of India during the year.
North-West Frontier Province.	52	36	30	The decrease was due to the payment in 1910-11 of a grant of 10 made to the Peshawar Municipality, and to the expenditure of 10 in connection with the entertainment of His Imperial Highness the German Crown Prince and of 6 in connection with floods in Dera Ismail Khan.	The decrease was chiefly under the head Petty Establishment due to the provision of 10 for furnishing Rest Houses not having been utilized, as no new Rest Houses were constructed during the year.

32.—Miscellaneous—contd

Province	Accounts 1910 11	Budget 1911-12	Accounts 1911 12	Local Account Officer's Review of Actuals against Actuals 1910 11	Local Account Officer's Review of Actuals against Budget 1911 12
Madras	4,18	4,60	4 18		Savings in the Budget were due mainly to lapse of provision for a new inspection schooner and decrease in the contributions paid in aid of Municipal balances partly counterbalanced by increase under Irrecoverable Temporary Loans written off
Bombay	4 39	[illegible] 97	18 2[illegible]	The increase over the actuals of 1910 11 was due to the remission of debts as a Durbar boon 11 08 to larger amounts of *Tagai* written off owing to famine and to the increased contribution payable to the Bombay Municipality in accordance with the revised award of [illegible] value of Government buildings and lands in the Bombay City and to the payment of a grant towards the liquidation of debts outstanding against the estate of Mr Gujar a descendant of the late ruling dynasty of Satara and to a temporary overdrawal of its balances by the District Board Ahmedabad	The Budget was exceeded chiefly on account of remission of debts amounting to 11 08 due by certain States in Kathiawar and Gujarat as a Darbar concession the writing off of large amounts of *Tagai* advances owing to famine and a temporary overdrawal 38) of its balances by the District Local Board Ahmedabad The excess was foreseen and sanctioned by the Government of India in their Finance Department No 1689 F dated 13th March 1912
Total in Rupees	43 20	45 04	53 10		
	£	£	£		
Equivalent in Sterling	288 0	300 3	354 0		
England	31 4	26 5	34 9		The account included 6 0 for payments on account of Marine Insurance mainly in respect of stores lost ex S S *Delhi* and *Oceana* and 2 1 for payments in respect of packing charges which were not transferred to final heads within the financial year
Total including England	319 4	326 8	388 9		

Excess over Grant.

	Excess over Grant		Excess sanctioned by Imperial Government		Excess sanctioned by Local Government		Excess awaiting sanction of the Imperial Government.	
	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial	Imperial	Provincial
Central Provinces	4						4	...
Eastern Bengal and Assam	7						7	
Bengal	4						4	
Madras	1						1	
Total	16						16	..

32—Miscellaneous—*concld.*

147. Expenditure increased by 9,90 as compared with the previous actuals and by 8,06 as compared with the Budget. This was chiefly the result of the announcements made at the Coronation Durbar by which the debts of certain states in Kathiawar and Gujarat (11,08) and of the Bhumia Chiefs (1,71) were remitted. The expenditure of the previous year included the write off of a loan to the United Provinces Exhibition (4,75) and special expenditure on the Crown Prince of Germany's visit (2,32). The absence of these charges from the United Provinces and India accounts resulted in a decrease, while increased payments on Rents, Rates and Taxes (2,01) enhanced the expenditure in Bombay.

148. As compared with the Budget, there were decreases in India (2,64) and Bengal (1,97) which were nominal and were due to expenditure against the reserve of 5,20 and 2,07 respectively provided in those accounts for unforeseen charges having been recorded under the heads of expenditure to which they properly related. Larger contributions and rewards for the destruction of snakes in Burma, and of remissions of tacavi loans in the United Provinces accounted for increases in those Provinces

149. Imperial excesses aggregating 16 require the sanction of the Government of India. They occurred late in the year under Remittance of Treasure.

33.—Famine Relief.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India		...	15		Actuals appeared in the Ajmer and Baluchistan accounts and were covered by additional grants aggregating 15 (F. D. No. 26-A., dated 6th January 1912 and No. 2680-F., dated 20th April 1912).
United Provinces of Agra and Oudh.	35	..	16		There were no Relief operations in the year under report. The expenditure in the Civil Department (1) represented adjustments of charges appertaining to 1908-9. That in the Public Works Department (15) was the net result of (a) charges in connection with the formation of the reserve of famine tools at the fixed centres (23), and (b) an adjustment of 8 on account of payment made in 1908-9 to the Bengal and North-Western Railway for superior establishment specially lent by that Railway to survey and supervise earthwork and alignment of the famine-built Burhwal-Sitapur line, which was taken in reduction of charge under this head by debit to that railway. The petty increase under Civil has (2) been included in the statement of excesses submitted to the Government of India
Punjab	...	...	1,52		This charge represents debits raised by the Rai way Department for consignments of fodder to famine-stricken districts for which no provision was made in the original Budget as no such expenditure was then anticipated.
Madras	...	...	15		Represents not only charges incurred in 1911-12 for manufacturing too's to replenish the stock of famine tools in the Pub ic Works Stores, but also charges incurred and debited in previous years under 45—Civil Works, Public Works Department, and written back to this head in 1911-12.
Bombay	...	...	15,17		When the Budget was framed, famine was not expected. The failure of the rains in Northern Gujarat rendered relief necessary in the Ahmedabad, Kaira and Panch Mahals Districts.
Total in Rupees		...	17,15		
	£	£	£		
Equivalent in Sterling	2,3	...	114,3		

33.—Famine Relief—concld.

Excess over Grant.

Province.	Excess over Grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
Civil.								
United Provinces of Agra and Oudh	2	...	...	..	...	...	2	...
Punjab	32	...	..	...	...	...	32	..
Bombay	214	...	...	.	...	...	214	...
TOTAL	248	..	...	...	...	...	248	...

150. There was no expectation of famine when the Budget was framed. The expenditure was incurred in Bombay on Relief measures and in the Punjab on consignments of fodder to famine districts.

151. Excesses of 2,48 require the sanction of the Government of India. The bulk of the excess (2,14) represented short recoveries in Bombay of the cost of grass issued to cultivators which it was expected would be recouped as *tagai* Owing however to late receipts the expected reductions did not appear during the year.

34.—Construction of Protective Railways.

Railways.	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12	Railway Account Officer's Review of Actuals against Actuals, 1910-11.	Railway Account Officer's Review of Actuals against Budget, 1911-12.
	Rs.	Rs.	Rs.		
IMPERIAL.					
India.					
Dharmapuri-Hosur Extension.	4,01	9,00	4,38		Owing to the late date on which the construction estimate was sanctioned as well as to the scarcity of labour along the line, it was found impossible to utilise the Indian grant in full.
Total India in rupees	4,01	9 00	4,38		
	£	£	£		
Equivalent in sterling	26,7	60,0	29,2		
England	10,2	40,0	15,1		The Budget Estimate was framed in accordance with the Telegram from India, dated 16th February 1911. The decrease was due to the late receipt of indents.
GRAND TOTAL	36,9	100,0	44,3		

152. The decrease in the India portion of the accounts as compared with the Budget was due to late receipt of sanctions to construction estimates and scarcity of labour.

35.—Construction of Protective Irrigation Works.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11	Local Account Officer's Review of Actuals against Budget, 1911-12.
Imperial.	R	R	R		
Reserve	...	3,32	...		
Lump adjustment	...	—18,00	...		
Probable Savings	..	—2,00	...		
Total India (General)		—16,68	...		
Central Provinces	11,42	27,04	16,60	The increase was chiefly the result of very large outlay on the Tandula Canal as compared with the previous year.	The Budget was unduly high as in no case was the amount provided for the more important works fully spent. The largest saving occurred under the Tandula Canal and was ascribed to difficulty in procuring labour.
Burma	3	...	...		
Eastern Bengal and Assam.	3	6	4		
Bengal	7,89	10,11	6,38	...	In addition to the amount available from the Famine Insurance grant for Protective Irrigation Works a supplementary provision of a little over 2,00 was made from the general resources of Government to foster the rapid development of this important class of works. Owing, however, to scarcity of labour and other causes the progress of work was very slow in the Tribeni Canal; consequently the extra grant was not required and even the usual provision could not be fully utilized. A surrender of 3,38 was therefore made to the Government of India.
United Provinces	10,90	13,00	9,74	Owing to the construction of the Dhassan, Pahuj and Garhmau canals having been closed in March 1911, the outlay on this account was smaller as compared with the previous year.	Extensive use of stores and restriction of expenditure on the Gangau Dam and the Dhassan canal owing to the scarcity of labour in Bundelkhand and lower expenditure on the preparation of Famine Relief Projects coupled with the fact that the estimates for the Majhgawan tank, Barwar lake and Chench, Gursarai and Moth canals were not sanctioned in time to allow of the expenditure being incurred accounted for the decrease which was partly set off by higher outlay on the Ghori Nadi scheme. Reduction in establishment owing to surveys not having been undertaken to the extent originally anticipated also explained the decrease in Rajputana.
Punjab	...	1	...		
Madras	70	73	63	..	The deficiency of 10 as compared with the Budget was chiefly due to provision made in the Budget for certain works in the Rushikulya system having been resumed for want of sanctioned estimates.
Bombay	21,74	25,34	23,44	The better progress of work on the Pravara River works necessitated larger expenditure during the year under report. The Godavari Canal, however, did not require as large an amount as in the previous year.	The decrease was due to labour difficulties owing to the prevalence of plague.
Total India in rupees	52,71	59,61	56,83		
	£	£	£		
Total India equivalent in sterling.	351,4	397,4	378,8		
England	8,3	2,6	4,6	...	The account included 4 which it was expected would have been paid in 1910-11. Otherwise, the increase was due to the receipts of indents in excess of the Indian forecast.
Total including England.	359,7	400,0	383,4		

35.—Construction of Protective Irrigation Works—*concld.*

153. The Budget provided for a deduct entry of 18,00 in respect of expenditure transferred to the new head 42-A. for irrigation expenditure in excess of the amount that could be charged to Famine Relief and Insurance. There was no necessity to transfer any expenditure this year. Excluding this deduct entry the Budget was 77,61. The actuals were less than this by 20,78 The decrease was largely due to the difficulty of procuring sufficient labour and occurred chiefly in the Central Provinces (10,44), on the Tandula Canal, in Bengal (3,73), on the Tribeni Canal, in the United Provinces (3,26) on Gangao Dam and Dhassan Canal, and where the want of sanctioned estimates for certain other works and the extensive use of stores, were additional causes and in Bombay (1,90) owing to the presence of plague.

154. As compared with the previous actuals there was an increase of 4,12 which occurred chiefly in the Central Provinces (5,18) on the Tandula Canal, and in Bombay (1,70) due to larger work on the Pravara River Works.

36.—Reduction or Avoidance of Debt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India	52,66	37,50	31,20		The adjustment was made in the Comptroller General's Office when closing the accounts.
Central Provinces	12,80	12,80	12,80		
Bengal	2,60	2,60	2,60		
United Provinces of Agra and Oudh.	4,50	4,50	4,50		
Punjab	1,40	1,40	1,40		
Madras	2,50	2,50	2,50		
Bombay	13,70	13,70	13,70		This sum represented the annual assignment made to Provincial through the Land Revenue head to build up a reserve of credit up to a maximum of 80,00 (Government of India, Finance Department, No. 1674-A., dated 20th March 1907). The actual famine relief expenditure was— Civil . 10,27 Public Works . 4,90 15,17 Deducting the annual assignment of 13,70 a net reduction of 1,47 was made in the balance of the *pro forma* account which stood at 52,63 at the close of the year.
Total in Rupees	90,16	75,00	68,70		
	£	£	£		
Equivalent in Sterling	601,1	500,0	458,0		

155. The figures against India represent the Imperial appropriation for reduction or avoidance of debt under which head is charged the balance if any, of the famine insurance grant of one million sterling, after providing for charges under direct famine relief under construction of protective railways and irrigation works and under provincial appropriations for reduction or avoidance of debt in accordance with arrangements described in paragraphs 49 to 54 of the Financial Statement for 1907-08. The following statement compares the figures under the several head of Account :—

	£ Accounts, 1910-11.	£ Budget, 1911-12.	£ Accounts, 1911-12.
33. Famine Relief	23	...	114,3
34. Construction of Protective Railways	36,9	100,0	44,3
35. Do. of Protective Irrigation Works	359,7	400,0	383,4
36 Reduction or Avoidance of Debt. Imperial Appropriation	351,1	250,0	208,0
Provincial ditto	250,0	250,0	250,0
	1,000,0	1,000,0	1,000,0

38.—State Railways—Interest on debt.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	R	R	R	
India.				
Interest on Capital found by Government.	3,99,70	4,20,38	4,24,83	
	£	£	£	
Equivalent in Sterling	2,664,6	2,802,5	2,832,1	
England.				
Interest on Capital outlay in England on State Railways.	1,423,2	1,466,6	1,512,0	
Interest on other Capital.	1,754,5	1,930,6	1,935,0	
Total England .	3,177,7	3,397,2	3,447,0	
GRAND TOTAL .	5,842,3	6,199,7	6,279,1	

Excess over grant.

	Excess over grant.	Sanctioned by		Awaiting sanction of	
		Railway Board.	Finance Department.	Finance Department.	Railway Board.
	R	R	R	R	R
Imperial India	4,44	...	...	4,44	..

156. The sanction of the Government of India is required to the excess of 4,44 which was due partly to larger Capital outlay in India and partly to the actual rate of interest for the year being higher than was allowed for in the Estimate.

38.—State Railways.—Annuities in purchase of Railways.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	£	£	£	
England . . .	3,357,6	3,357,8	3,357,8	

38.—State Railways.—Sinking Funds.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	£	£	£	
England . .	171,3	177,7	177,7	

38.—State Railways—Interest chargeable against Companies on advances.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	R	R	R	
IMPERIAL.				
India.				
Bengal Nagpur Railway.	1,94	1,94	1,94	The lapse was due to smaller Capital outlay on the Extensions than was provided for.
Bengal Nagpur Railway Extensions.	24,85	33,00	27,25	
Indian Midland Railway Extensions.	1,98	...	...	
Lucknow-Bareilly Railway.	2,15	2,17	2,26	
Burma Railways .	..	60	...	
Total India .	30,92	37,71	31,45	
	£	£	£	
Equivalent in Sterling	206,1	251,4	209,6	
England.				
Bengal Nagpur Railway.	94,2	94,3	94,3	
Indian Midland Railway.	53,5	...	...	
Great Indian Peninsula Railway.	71,5	81,2	81,2	
Total England .	219,2	175,5	175,5	
Total including England.	425,3	426,9	385,1	

38.—State Railways—Interest on Capital deposited by Companies.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	Rs.	Rs.	Rs.	
IMPERIAL.				
India.				
Interest of overdrawn Capital—				
Bengal Nagpur Railway.	23,84	20,00	23,94	The increase in the charge for interest was due to a larger Capital outlay than estimated
Burma Railways .	...	...	13	The charge represented interest on overdrawn Capital of 26,98 at 3½ per cent. per annum for which no provision was made.
Indian Midland Railway.	3,31	...	...	
Interest on subscribed Capital— Lucknow-Bareilly Railway.	72	73	1,35	The increase was due to interest charges relating to the previous year which were debited by the Civil Department under the head Cheques of P. W. Officers and consequently not responded to in the accounts of that year, having been adjusted in 1911-12.
Interest on State share of joint debenture stock— Lucknow-Bareilly Railway.	18	49	48	
Interest on Capital of branch line Companies—				
Hardwar-Dehra Railway.	90	88	90	
TOTAL INDIA .	28,95	22,10	26,80	
	£	£	£	
Equivalent in Sterling.	193,0	147,3	178,7	
England.				
Assam Bengal Railway.	97,2	97,6	97,6	
Bombay, Baroda and Central India Railway.	95,0	95,0	95,0	
Bengal-Nagpur Railway.	303,6	303,5	303,5	
Burma Railways .	112,5	112,5	112,5	
East Indian Railway	485,0	511,3	485,0	The lapse was due to the non-issue of debenture stock amounting to £1,357,500 proposed in the Budget.
Indian Midland Railway.	215,9	...	...	
Madras and Southern Mahratta Railway.	268,2	266,7	266,7	
South Indian Railway.	80,9	87,2	87,2	
Great Indian Peninsula Railway.	156,0	199,7	199,8	
TOTAL ENGLAND .	1,814,3	1,673,5	1,647,3	
GRAND TOTAL .	2,007,3	1,820 8	1,826,0	

38.—State Railways—Interest on Capital deposited by Companies—concld.

Excess over Grant.

	Excess over Grant.	Sanctioned by		Awaiting sanction of	
		Railway Board.	Finance Department.	Railway Board.	Finance Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial—India	4	...	...	...	4

157. The Revised Estimate of the year was placed at 26,76 and the sanction of the Finance Department was accordingly obtained to an additional grant of 4,66. The excess over the modified grant was trifling and requires the sanction of the Government of India.

39.—Guaranteed Companies—Surplus Profits—Land and Supervision.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
IMPERIAL.	Rs.	Rs.	Rs.	
India.				
Land	−11	...	.	
Equivalent in sterling	£ −7			

158. There were no transactions during the year The transactions under this head are gradually disappearing as they represent writes-back and adjustments in respect of the old Guaranteed Railway Companies, which have ceased to exist.

40.—Subsidized Companies—Land, Subsidy and Interest.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
IMPERIAL.	Rs.	Rs.	Rs.	
Land.				
Bengal and North-Western Railway.	1,01	3,32	2,97	Smaller outlay was incurred in the Saran and Gorakhpur Districts than was anticipated.
Jullundur Doab	...	9,00	3,02	The saving was largely due to land acquired at a rate cheaper than was anticipated; also to payment to certain owners incompetent to alienate and to absentees not having been made.
Murtazapur-Ellichpur	..	49	1,02	The excess was due to debits having been raised by the Civil Authorities in 1911-12, instead of 1910-11, as anticipated.
Other Railways	2,78	2,39	1,95	The lapse was made up of comparatively small differences on several railways.
TOTAL IMPERIAL	3,79	15,20	8,96	
Provincial Land	45	6	13	The difference was small.
GRAND TOTAL	4,24	15,26	9,09	
Equivalent in sterling.	£ 28,3	£ 101,7	£ 60,6	

159. The lapse occurred mainly on the Jullundur Doab Railway due to land having been acquired at cheaper rates than were anticipated.

41.—Miscellaneous Railway Expenditure.

Surveys, etc.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	R	R	R	
IMPERIAL.				
Surveys.				
Hushiarpur-Mandi with alternatives from Nanak and Batala to Nalagarh.	..	1,60	.	This survey was not undertaken as, at the instance of the Punjab Government, it was subsequently decided to survey instead, a line from Kalka to Baijnath with alternatives.
Khandwa-Akola-Hingoli.	.	1,13	1,18	The difference was small.
Karachi Extension Survey.	..	...	81	No outlay was contemplated when the Budget was framed but a grant was subsequently allotted which covered the expenditure.
Other Surveys .	5,05	3,69	2,90	The lapse was made up of comparatively small differences on several surveys.
TOTAL SURVEYS .	5,05	6,42	4,89	
Other Charges.				
Land, etc. . .	37	8	13	The excesses were small.
Cost of Office of Railway Board.	6,70	6,45	6,48	
Cost of Office of Accountant-General, Railways.	1,"2	..	1,81	No provision was made for this charge in the Budget Orders were subsequently received that the charge should be adjusted under this head and a grant was subsequently allotted, which covered the outlay.
Surplus establishment and miscellaneous charges.	26	25	*—1,48*	The lapse was due to credits from outside departments being greater than anticipated.
Government Inspectors.	3,18	3,48	3,27	The differences were small.
Audit Supervision .	3,23	3,31	3,23	
Credits for Government Supervision.	*—15,52*	*—15,67*	*—15,70*	
Total other charges .	*—36*	*—2,15*	*— 2,36*	
Provincial Surveys .	8	10	10	
GRAND TOTAL .	4,87	4,37	2,73	
	£	£	£	
Equivalent in Sterling	32,5	29,2	18,2	

160. The lapse was due to the survey of the Hushiarpur-Mandi line with alternatives from Nanak and Batala to Nalagarh not having been undertaken (1,60) and to the credits from outside departments being greater than was anticipated (1,73), counterbalanced to a certain extent by the cost of the office of Accountant-General, Railways (1,81), for which no provision was made in the Budget as the charge was formerly debited to 18.—General Administration.

Railways.

The general result is shown in the following figures:—

	Actuals, 1910-11.	Budget, 1911-12.	Actuals, 1911-12.
	R	R	R
Receipts.			
State Railways *net*	20,76,31	20,86,41	23,75,10
Guaranteed Companies		...	...
Subsidized Companies	5,90	8,13	8,65
TOTAL	20,82,21	20,94,54	23,83,75
Expenditure			
Interest on Debt	8,76,35	9,29,96	9,41,86
Annuities in purchase of Railways	5,03,64	5,03,67	5,03,60
Sinking Funds	25,70	26,66	26,65
Interest chargeable against Companies on advances.	63,80	64,04	57,77
Interest on Capital deposited by Companies	3,01,10	2,73,12	2,73,90
Surplus profits paid to Guaranteed Railway Companies, etc.	—11	...	
Land charges and subsidies	4,24	15,26	9,09
Miscellaneous Railway Expenditure	4,87	4,37	2,73
TOTAL	17,79,59	18,17,08	18,15,60
Net gain + or loss —	+3,02,62	+2,77,46	+5,68,15

161. These figures show that the *net* result of the working of all Railways was a gain of 5,68,15 or £3,787,7, after meeting all charges for interest, annuities, etc, which compared with the *net* result of the previous year showed an improvement of 2,65,53 or £1,770,2 Compared with the *net* gain provided for in the Budget the improvement was 2,90,69 or £1,937,9.

162. The gross receipts of the year were 3,21,83 in advance of the Budget and exceeded the actuals of the previous year by 4,42,40, showing that the upward tendency of traffic in the previous year was steadily maintained. The increased earnings were secured on the whole at an expense which was only 17,46 over the sum provided for in the Budget and at an increased cost of only 1,40,91 compared with the working expenses of the previous year.

Railways—contd.

In the following table a comparison is given of the *net* receipts of the principal Railways showing how far the variations were accounted for on the receipt and the expenditure sides, respectively :—

	Net receipts better + or worse — than		
	Actuals, 1910-11	Budget, 1911-12	
Bengal-Nagpur Railway	+29,77	+19,84	The improvement in actuals was due to an increase in receipts of 33,76. Compared with the Budget the increase in receipts was 16,75.
Bombay, Baroda and Central India Railway.	+27,26	+41,83	Gross receipts were 54,45 higher than in 1910-11 and 43,80 more than Budget, while Working Expenses were 27,19 more than in 1910-11 and exceeded the Budget by 1,97.
Burma Railways	+7,35	+1,00	Slight increase in Gross Receipts and Working Expenses.
Eastern Bengal Railway	+15,08	+16,25	The improvement in actuals was made up of Gross Receipts +32,27 and Working Expenses +17,19. The increase over Budget was due to Gross Receipts +19,59 and Working Expenses +3,34.
East Indian Railway	+13,53	+49,41	The increase in actuals was due to Gross Receipts +45,19 and Working Expenses +31,66. As compared with the Budget the improvement was due to Gross Receipts +49,97 and Working Expenses +56.
Great Indian Peninsula Railway.	+65,17	+67,63	The improvement in actuals was due to a large increase in Gross Receipts of 77,79 diminished by an increase in Working Expenses of 12,62. The increase as compared with the Budget was due to a large increase in Gross Receipts of 77,58 and a small increase in Working Expenses of 9,95.
Madras and Southern Mahratta Railway	+27,30	+17,40	The increase in actuals was due to an improvement in Gross Receipts of 30,63. Compared with the Budget the improvement was due to an increase of 15,03 in Gross Receipts and a reduction of 2,37 in Working Expenses.
North-Western Railway	+60,99	+30,52	The improvement in actuals was due to a large increase of 87,12 in Gross Receipts reduced by an increase of 26,13 in Working Expenses. The increase on Budget was due to Gross Receipts 38,60 and Working Expenses 8,08.
Oudh and Rohilkhand Railway.	+18,92	+23,54	The variations were in both Gross Receipts and Working Expenses—Gross Receipts +23,03 and Working Expenses +4,11 as compared with actuals and +21,76 and—*1,78*, respectively, as compared with Budget.
South Indian Railway	+16,89	+18,37	Gross Receipts were 24,82 higher than in 1910-11 and 16,82 more than Budget, while Working Expenses were 7,93 more than in 1910-11 and 1,55 less than Budget.
Tirhoot State Railway	+9,49	+7,85	While Gross Receipts improved by 7,58 and 4,52 as compared with previous actuals and Budget, Working Expenses resulted in a reduction of 1,91 and 3,33, respectively.

42.—Major Works—Working Expenses.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Central Provinces—Imperial	39	40	35		
Burma—Imperial	2,61	3,25	3,03	The increase was due to the changes in classification of the charges of the Mon Canal Division from 49 Irrigation Major Works to this head, and to larger outlay under Establishment and under Suspense in the Shwebo Canal and smaller outlay on Mandalay Canal.	The increase was due to larger outlay under Shwebo Canal—Suspense, to insufficient provision made for the Mon Canal, and to larger outlay on allowances for collection of revenue in the Shwebo Canal, partly counterbalanced by a decrease under Mandalay Canal due to smaller outlay under Main Canal and branches and distributaries.
Bengal—Imperial	...	7,25	7,01	Under the new Provincial Settlement the charges were divided between Imperial and Provincial. Actuals, 1910-11, included 22 on account of Accounts Establishment since transferred to 18.—General Administration and actuals, 1911-12, included 9 on account of Royal Bonus and 38 on account of Tribeni Canal which was brought under Revenue account for the first time. Excluding these the actuals of 1911-12 were less than those of 1910-11 by 78, owing to savings in Establishment in the Sone Canals, partly counterbalanced by increased charges under Tools and Plant in the same canals.	There was a saving of 48. The establishment charges for the Sone Canals were over-estimated by about 90, but this was obscured by increased expenditure under other items in the same canal, *viz.*, 24 on silt clearences and 25 on Tools and Plant under the system of allocation approved by the Comptroller-General
Provincial	14,55	7,25	7,01		
United Provinces—Imperial	2,50	3,17	3,73	Setting aside the expenditure of 1,05 on account of the Dassan, and Pahuj and Garhmau canals which were open for working in the year under report, the actuals showed an excess of 18 over those of 1910-11, which was due to higher establishment charges (Betwa canal).	Larger outlay on establishment charges coupled with heavy repairs to the main canal and branches (Dhassan canal) counterbalanced by savings under Pahuj and Garhmau canals explained the increase over Budget.
Provincial	32,06	31,94	31,11	Lower outlay on the Lower Ganges, Eastern Jumna and Dun canals, partly set off by higher expenditure on the Ganges canal, was mainly responsible for the decrease.	The decrease was due to shorter outlay on repairs done to the Lower Ganges canal, non-utilisation of the provision for replacement of works in the Dun canals and to the transfer of the work Groynes at Baldi to the head 49—Irrigation not charged to revenue. This was partly set off by the special payment of the Royal Bonus and heavy repairs done to the head works of the Eastern Jumna canal.
Punjab—Imperial	46,35	34,88	39,68	Under the new settlement the charges were shared equally between Imperial and Provincial. The cause described under Budget accounted for the increase.	The increase was due to the execution of special works in the Upper Bari Doab Canal and on the Head works and Sirwan training works on the Sirhind Canal. The other contributing causes were the higher expenditure on silting tanks and tools and plant and the establishment of two extra sub-divisions in the Lower Chenab Canal as also the construction of silting reaches and improvement of channels in the Western Jumna Canals, construction of spurs in the Lower Jhelum Canal and the construction of a new head-reach in the Upper Sutlej Canal owing to river erosion. There was a decrease under Indus Inundation Canal.
Provincial	27,81	34,88	39,66		

42.—Major Works—Working Expenses—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Accounts, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
North-West Frontier—Imperial	3,16	2,80	3,21	...	The increase was due chiefly to the construction of new drainages in the Lower Swat River Canal (46) and of superpassages in the Kabul River Canal (16), as also to higher expenditure on silt clearance and other Canals (14), and on repairs necessitated by rains (11).
Madras—Imperial	11,78	11,65	11,12	Decrease was due to want of working estimates, less repairs and a write back from Revenue to Capital counterbalanced by some larger outlay under other systems.	Decrease was due to heavy rains outbreak of cholera, write-back of expenditure from Revenue to Capital and want of sanction to working estimates, partly counterbalanced by increased expenditure under Periyar system.
Provincial	11,79	11,65	11,12		
Bombay—Imperial	6,77	6,56	7,06	The excess was due to the write-back during 1910-11 of the capital cost of the Head Regulator on the Begari Canal owing to the construction of a new one it its place.	The increase was due to the opening of the Godavari Canal and to larger debits to this head under Establishment owing to smaller expenditure on works under the Major head 49—Outlay on Irrigation Works.
Provincial	6,77	6,56	7,06		
Reserve	...	3,08	...		
Total Imperial	73,46	72,54	75,79		
Total Provincial	92,98	92,28	95,98		
Total India in Rupees	1,66,44	1,64,82	1,71,77		
	£	£	£		
Rupees converted into Sterling at R15=£1	1,109,6	1,098,8	1,145,1		

Excess over Grant.

Province.	Excess over Grant. Imperial.	Excess over Grant. Provincial.	Excess sanctioned by Imperial Government. Imperial.	Excess sanctioned by Imperial Government. Provincial.	Excess sanctioned by Local Government. Imperial.	Excess sanctioned by Local Government. Provincial.	Excess awaiting sanction of Imperial Government. Imperial.	Excess awaiting sanction of Imperial Government. Provincial.
Public Works Department.								
Punjab	...	2	.	...	...	2	...	...
North West Frontier Province	11	...	...	...	11	...	...	...
Bombay	...	30	...	...	...	30	...	...
Total	11	32	...	...	11	32	...	...

163. The increase as compared with the previous year was 5,33 and occurred chiefly under Punjab (5,20) and was due to the execution of special works in the Upper Bari Doab and on the Sirhind Canals, and higher expenditure on silting tanks and reaches and construction on the Lower Jhelum and Upper Sutlej Canals. There was however a decrease under the Indus Inundation Canal where the actuals for 1910-11 included special items. The Punjab (9,60) was also mainly responsible for the above reasons for the increase as compared with the Budget (695).

Provincial excesses of 32 and an Imperial (Special) excess of 11 have been sanctioned by the Local Governments and Administration.

42.—Major Works—Interest on Debt.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India—					
Imperial	—16,85	—16,81	—17,49		
Central Provinces and Berar—					
Imperial	2,31	3,00	2,86	The increase was due to the proportionate increase of the capital outlay.	
Burma—					
Imperial	5,88	5,80	6,07	The increase was due to the increase in the Capital outlay as well as to the increased rate of interest.	As the adjustment was made on receipt of information regarding the rate of interest from the Comptroller-General after the close of the year, the excess was not covered by any additional grant.
Bengal—					
Imperial	2,23	12,75	13,00	Under the new Provincial settlement the charges were shared between Imperial and Provincial.	Annual adjustments were made on actual outlay on Irrigation works and were not audited against Grant.
Provincial	20,88	10,39	10,51		
United Provinces of Agra and Oudh—					
Imperial	5,12	5,73	5,49		Decrease was chiefly due to calculations having been made in accordance with the instruction contained in the Comptroller-General's letter No. A.C.—66-33—II dated the 23rd January 1912 and also to reduction in capital outlay under 35—Protective Irrigation Works.
Provincial	29,80	29,97	30,36		The excess was attributable to actual charge having been made at 3·401 per cent, instead of 3·358 per cent. orginally taken and to an increase in capital outlay under 49—Irrigation Works.
Punjab—					
Imperial	32,38	28,15	28,53	Increase in capital outlay was responsible for the increase.	
Provincial	19,43	28,14	28,53	Under the new Provincial settlement the Provincial share was raised.	
North-West Frontier Province—					
Imperial	3,49	4,18	4,39	The increase was due to increase in the amount of the Capital outlay.	
Madras—					
Imperial	14,02	14,10	14,23	The increase was due to increase in Capital outlay and in the rate of interest.	The increase was due mainly to the increase in the actual rate of interest (3·401) over that estimated at the time of framing the Budget (3·358). This increase would have been greater but for a fall in the actual capital outlay (8,26,62) below that provided in the Budget (8,39,52).
Provincial	14,02	14,10	14,23		

42.—Major Works—Interest on Debt—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Bombay—					
Imperial	9,18	9,57	9,61	......	The increase was due to more outlay under the major heads "35" and "49" and also to the rate of interest being higher than that of the previous year.
Provincial	9,12	9 56	9,62	..	Heavy expenditure on maintenance and repairs on Nasrat and on repairs to Mithro Canal in Eastern Nara appeared in the closing months and caused the excess over the net grant, and no application for an additional grant could be submitted in time. The excess under Provincial was sanctioned by the Local Government.
Total—					
Imperial	57,21	66,44	66 69		
Provincial	93,25	92,16	93,25		
Total India in Rupees	1,50,46	1,58,60	1,59,94		
	£	£	£		
Rupees converted into Sterling at R15=£1.	1,003,1	1,057,3	1,066,3		
England	112,3	112,3	116,6	.. ..	The Budget Estimate represented one year's interest at 3·1958 per cent. (the rate adopted in the Account for 1909-10) on £3,513,2 (£3,412,2, the total expenditure to 31st March 1910 + £67,0, Revised Estimate for 1910-11 + £33,9, moiety of the Estimate, 1911-12). The Account was one year's interest at 3 3147 per cent (the ascertained rate for 1911-12) on £3,517,5 (£3,473,7, the total expenditure to 31st March 1911 + £43,8, moiety of the expenditure during 1911-12).
Total including England.	1,115,4	1,169,6	1,182,9		

Excess over Grant.

Province.	Excess over Grant. Imperial.	Excess over Grant. Provincial	Excess sanctioned by Imperial Government. Imperial.	Excess sanctioned by Imperial Government. Provincial.	Excess sanctioned by Local Government. Imperial.	Excess sanctioned by Local Government. Provincial	Excess awaiting sanction of the Imperial Government. Imperial	Excess awaiting sanction of the Imperial Government. Provincial.
Provincial—								
Bengal	..	7	.	..	.	7	...	...
United Provinces of Agra and Oudh.		10	...	..	...	10		...
Punjab	...	16		...	...	16	.	.
Madras	...	9	.	.	...	9	...	..
Bombay	..	6	..	..	...	6	..	...
Total	..	57	..	...	...	57	...	.

164. The variations were due to variations in Capital outlay and an increase in the rate of interest.

165. Provincial excesses of 57 have been sanctioned by the Local Governments concerned.

42-A.—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
	Rs.	Rs.	Rs.
India	...	18,00	...
		£	
Equivalent in Sterling	...	12,00	...

166. This head was opened in the Budget to provide supplementary funds for Protective Irrigation Works in excess of the amount available from the Famine Insurance Grant. In consequence of slow progress of work on certain canals due to scarcity of labour and other causes, the whole of the outlay on Protective Irrigation Works was met from the Famine Insurance Grant and the grant under this head lapsed.

43.—Minor Works and Navigation.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India—					
Central India, Imperial.	...	...	...		
Rajputana, Imperial	...	...	...		
Coorg Do.	...	...	...		
Baluchistan Do.	1,91	86	3,04	The increase in 1910-11 was mostly due to a larger expenditure on the Nar Nulla project in Baluchistan.	The increase was mainly due to additional expenditure on Nar Nulla project and Sheboo Canal in Baluchistan.
Do. (Special Revenues).	1,92	...	...		
Reserve	...	6,00	...		
Total India (General)	3,83	6,86	3,04		
Central Provinces—					
Imperial (Central India).	4	17	...	......	The control of the wells having been transferred to the Civil Department, no expenditure was incurred.
Provincial	4,53	6,00	5,35	The increase was due to the arrangement made for the completion of certain Minor Irrigation works during, 1911-12.	The saving was chiefly the result of non-utilization of the full provision under Works for which only Revenue Accounts are kept.
Burma—					
Provincial	13,02	14,50	14,27	The increase was due to expenditure on restoring bunds and to special repairs to tanks and escape channel in the Nyaungyan-Minhla tank, to the construction of a link line, over the Shwetachaung Canal, with the Mandalay Canal, to larger expenditure on special repairs to certain weirs in the Mandalay District and to the construction of a steam cargo barge at the Kidderpore Dockyard for the Public Works Department. The increase was partly counterbalanced by smaller outlay on the canals in the Kyaukse District and on the Irrawaddy and Sittang embankments.	The decrease was chiefly due to the incomplete utilization of the provision made for the maintenance of the dredger "Sir Frederic Fryer," to smaller outlay on the Irrawaddy and Sittang Embankments and on the canals in the Kyaukse, Meiktila, Minbu and Thaton Districts, partly counterbalanced by larger outlay in the Yamethin, Mandalay, Shwebo, Pegu and Toungoo Districts.
Eastern Bengal and Assam—					
Provincial	1,07	1,36	1,30	The increase was due to special repairs and providing diversions on the Brahmaputra embankment in the Sibsagar district.	The full provision for maintenance and repairs was not utilized.
Bengal—					
Imperial	...	10,85	9,47	Under the new Provincial Settlement the charges were shared between Imperial and Provincial.	
Provincial	20,73	10,84	9,47	Actuals 1910-11 included 37 on account of the Accounts Establishment since transferred to 18.—General Administration and 1,01 on account of Kristopur Canal which was completed in that year and opened to traffic in 1911-12. Excluding these items and 8 on account of Royal Bonus included in the actuals of 1911-12, the decrease in actuals was 46. This was mainly due to heavy expenditure in the Calcutta and Eastern Canals incurred in 1910-11 in silt-clearing the Bhangore Khal and on repairs to locks.	Excluding the payment on account of Royal Bonus and the reserve of 50 which was not required, the savings in Budget were 2,31 and were chiefly owing to smaller expenditure under the following heads.- (i) "Works." Orissa Canals (36) and Utterbag lock (40), (ii) "Repairs" Ganges river (14), (iii) "Agriculture" works (31), (iv) Establishment (chiefly Revenue) (30), (v) Tools and Plant (83), of which 48 was on account of smaller outlay (mainly in the Calcutta and Eastern Canals) and 35 was due to transfer to other heads under the system of allocation approved by the Comptroller General.

43.—Minor Works and Navigation—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
United Provinces—					
Imperial (Rajputana).	81	1,01	69	...	The decrease was accounted for by the fact that the provision for capital expenditure on tanks in the Ajmer and Bewar Sub-Collectorates was not utilized.
Provincial . .	5,36	4,06	4,23	There was lower outlay on the Hardoi Drainage, Fyzabad and Sarda Ganges surveys and on tanks in the Jhansi District, but higher expenditure on the Sukhra Nadi.	
Punjab—					
Imperial . .	10,48	10,83	10,09	The actuals for 1910-11 included certain items of an extraordinary character which accounted for the decrease.	The decrease was due partly to certain works in the Chenab and Muzaffargarh Cana's not having been commenced or sufficiently advanced to admit of detailed estimates being sanctioned and partly to the closing of the Sutlej Survey project and to savings in payments for silt clearance, counterbalanced to some extent by higher expenditure in the Lower Sutlej Inundation Canal consequent on the river changing its course and to larger expenditure on silt clearance in the Shahpur Canal and on repairs to bunds in the Muzaffargarh Canal.
Provincial . .	81	1,30	1,07	The increase was due to smaller expenditure on Gurgaon Bunds and no expenditure on Hoshiarpur Malicho during 1910-11.	
North-West Frontier— Imperial . .	90	70	39	The decrease was due to smaller expenditure under Contingencies and Petty Construction and Repairs and lower expenditure on Kirani Nalla aqueduct.	Decrease was due to the provision of 46 made in the Budget for Minor Works under Rs. 2,500 being utilized to the extent of 8 only on account of the drought
Madras— Imperial (Coorg) .	17	40	10		The difference was due to the abandonment of the Palur and other Irrigation projects on account of their unremunerative character.
Provincial . .	37,41	1,37	35,70	Decrease due to want of sanctioned estimates difficulty as regards labour and cartage and the presence of water in tanks counterbalanced by repairs on locks.	Decrease was due principally to heavy rains, water in tanks scarcity of labour, savings in estima'e, want of sanction to working estimates and difficulty in carting materials to workshops on account of floods.
Bombay— Imperial . .	16,78	16,48	15,87	The decrease was due to larger expenditure having been incurred in 1910-11 on the Ghar Canal for the clearance and cutting of a new feeder to Dhond Dharo leading to Fardwah, to less expenditure on maintenance and repair-works in the Begari and Fuleli Canal Districts on loops and bunds and also to the closing of the Survey and Construction District in Sind.	The savings were in establishment charges due to surrenders of grants sanctioned for the Hathmathi, Mutha and Dharma Canals and to works for Fuleli Canals not having been carried out owing to the late sanction of allotments and to difficulty in getting materials. In February 1912, 1,82 were re-appropriated from the sanctioned grant to meet anticipated excess under I.—Refunds and Drawbacks. It was not expected at the time that the expenditure on maintenance and repairs works on the Shikarpur and Begari Canals under Works for which neither Capital nor Revenue Accounts are kept would be so heavy in the closing months. The excess under provincial has been sanctioned by the Local Government.

43.—Minor Works and Navigation—concld.

Province.	Accounts, 1910-11.	Budget 1911-12.	Account 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Bombay—contd.					
Provincial	16,78	16,48	15,87	...	
Total Imperial	33,01	47,30	39,65		
Total Provincial	99,71	95,91	87,26		
Total India in Rupees.	1,32,72	1,43,21	1,26,91		
Total India equivalent in Sterling.	884,8	954.7	846,1		
England	3	5	8	..	Indents amounting to about 1-4 were received in excess of the Indian forecast, but of this, 1,1 will be paid during 1912-13.
Total including England.	885,1	955,2	486,9		

Excess over Grant.

Province.	Excess over Grant. Imperial	Excess over Grant. Provincial	Excess sanctioned by Imperial Government. Imperial	Excess sanctioned by Imperial Government. Provincial.	Excess sanctioned by Local Government. Imperial	Excess sanctioned by Local Government. Provincial.	Excess awaiting sancton of the Imperial Government. Imperial	Excess awaiting sancton of the Imperial Government. Provincial.
Civil—								
Bengal	2	3		...	...	3	2	...
Public Works Department—								
Eastern Bengal and Assam		17		...	...	..	...	17
North West Frontier Province	1	.		...	1	.	...	...
Bombay		52				52	...	...
Total	3	72			1	55	2	17

167. There was a decrease as compared both with previous actuals (5,81) and with the Budget (16,30). As compared with the previous actuals the decrease occurred in Bombay (1,82) due to larger expenditure having been incurred in the previous year on the Ghar canal and to less expenditure on maintenance and repairs, and the closing of the Survey and Construction District in Sind, in Bengal (1,79) due also to higher outlay in the previous year on the Kristopur canal which was opened to traffic in 1911-12 and the nominal decrease in consequence of the transfer of Accounts charges to General Administration and in Madras (1,78) due to want of and late receipt of sanctioned estimates, scarcity of labour and the presence of water in tanks.

As compared with the Budget the decrease occurred in Madras (5,97) due to the causes already described, in India (3,82) due mainly to additional expenditure on Nar Nulla project and Sheboo canal in Baluchistan and in Bengal (2,75) due to the lapse of the reserve and smaller expenditure under works, repairs, agriculture establishment and tools and plant

168. An Imperial excess of 2 and the Provincial excess of 17 in Eastern Bengal and Assam require the sanction of Government. Provincial and Imperial (Special) excesses aggregating 56 have been sanctioned by the Local Governments and Administration

44.—Construction of Railways charged to Provincial Revenues.

Railway	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Railway Account Officer's Review of Actuals against Actuals, 1910-11.	Railway Account Officer's Review of Actuals against Budget, 1911-12.
	Rs	Rs.	Rs.		
Provincial.					
Jorhat Railway .	12	15	13		The work of replacing of 4 miles of 18 lbs. rails, estimated to cost Rs. 3,797, not having been undertaken owing to the late arrival of rails from England, was the chief cause for the lapse on the Budget.
	£	£	£		
Equivalent in Sterling	8	1,0	9		

45.—Civil Works in charge of Civil Officers.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12
India (General)— Imperial	2,25	1,95	2,14		The excess which occurred in March 1912 was due to larger expenditure on buildings in Seistan, Gyantse, and Baluchistan and was covered by additional grants and reappropriations.
Central Provinces— Provincial	1,84	1,98	1 91		The decrease was due to a saving of 11 in the grants provided for payment to Municipalities. It was partially counterbalanced by the increase caused by the transfer to this head of charges in connection with the roadside arboriculture of the Nagpur Civil Station from 45.- Civil Works in charge of Public Works Officers The transfer of the control of the work from the Public Works Department to the Agricultural Department was decided upon after the Budget was framed
Burma— Provincial	17,71	23,21	21,17	The increase resulted from larger payment of contribution to the Rangoon Port Trust towards the River Training Scheme (*i e* 20,00 against 15,00 in 1910-11), partly counterbalanced by smaller outlay on Sanitary works	The decrease was mainly due to the transfer of Sanitary grants to the Public Works Department.
Eastern Bengal and Assam— Provincial	12,01	12,14	13,26	The increase was chiefly due to payment of larger contributions (95) to District and Local Boards for communications and 23 to the Chittagong Port Fund for improvement of the Port	The excess was due to payment of larger contributions to District and Local Boards for roads, etc., (52) and of 50 to the Chittagong Port Fund for improvement of the Port.
Bengal— Imperial	5	5	5		
Provincial	15,80	34,69	32 59	The excess expenditure of 16,79 over 1910-11 was caused by the payment of 11,50 to the Calcutta Improvement Trust and by increased expenditure out of the lump provision of 5,00 for non-recurring outlay on sanitation Both these charges were met from Imperial assignments	The savings over Budget amounted to 2,10 and were due to the transfer to the Public Works heads of the provision of 50 for the Fringe Area Drainage of the Calcutta Municipality, and to record under the proper account heads of charges amounting to 1,76 out of the combined grant of 9,50 for sanitary improvements, *viz*, 4,50 recurring and 5,00 non-recurring
United Provinces— Provincial	9,20	10,93	12,43	Larger grants to District Boards and Municipalities accounted for the increase.	The cause described in the column for Actuals accounted for the increase.
Punjab— Provincial	10,77	19,91	10,83		The decrease was due to the non-utilization of the provision of 10,00 made for the Simla Improvement scheme under this head, and 1,00 for the Dehra Ghazi Khan District counterbalanced by payment of 1,00 each to the Municipal Committee, Amritsar for acquiring *Dhabs* and to the District Board for expenditure on feeder roads.

45.—Civil Works in charge of Civil Officers—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
North-West Frontier—					
Imperial	88	95	81	Decrease was due to less contribution to District Boards.	The decrease below the Budget was partly due to savings in the provisions for Petty Construction and Repairs and for Contribution to District Boards in aid of their resources, and partly to non-utilization of the provision of 5 made in the Budget for Revision of Establishment as the scheme for "Civil Buildings and Communications" did not mature during 1911-12.
Madras—					
Provincial	36,36	43,33	49,69	Increase was due to special grants (4,75) to local bodies under communications and to special grants (9,36) for sanitary and medical purposes for educational buildings and to the Port Trust.	Increase was chiefly due to additional contribution amounting to 6,40 sanctioned during the course of the year towards the construction of roads and bridges, of educational buildings and of a Women and Childrens' dispensary.
Bombay—					
Provincial	8,30	58,37	59,08	The increase over the actuals of 1910-11 was due to a lump grant of 50,00 from the Government of India to the City of Bombay Improvement Trust and of 30 to the Jalgaon Municipality by the Bombay Government. The expenditure on the improvements of village water supply was also larger in consequence of scarcity in some districts.	A special grant-in-aid of 30 to the Jalgaon Municipality towards the cost of constructing water works and the expenditure incurred on the improvement of village water-supply in consequence of scarcity in the several districts of the Presidency were mainly responsible for the excess.
Total India in Rupees—					
Imperial	3,18	2,95	3,00		
Provincial	1,11,99	2,04,56	2,00,96		
	1,15,17	2,07,51	2,03,96		
	£	£	£		
Total India equivalent in Sterling.	767,8	1,383,4	1,359,7		

169. There was a very large increase of 88,79 as compared with the previous year's expenditure due chiefly to larger grants to local bodies in connection with Improvement Schemes and for Medical, Sanitary and Educational purposes. The increase was most marked in Bombay (50,78), the result of special grants of 50,00 to the City of Bombay Improvement Trust and of 30 to the Jalgaon Municipality; in Bengal (16,79) due to a grant of 11,50 to the Calcutta Improvement Trust and to grants to District Boards and Municipalities for sanitary improvements; in Madras (13,33) due to special grants, to local bodies for communications and for sanitary and medical purposes (4,75) and educational buildings (9,36); and in Burma (3,46) due to an increase (5,00) in the grant to the Rangoon Port Trust for the River Training Scheme.

170. The increased expenditure was generally anticipated and provided for in the Budget and the actuals showed a decrease of 3,55 as compared with the Budget which was chiefly due to the non-utilization in the Punjab of the provision of 10,00 made for the Simla Improvement Scheme and the increase in Madras (6,36) due to additional contributions for communications and educational and medical purposes.

171. A Provincial excess of 17 in Burma which was apparent only in March has been sanctioned by the Local Government.

45.—Civil Works.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India (General)—					
Imperial	12,88	12,48	20,64	The increase was due chiefly to expenditure on temporary works at Delhi.	The increase was due to the expenditure on temporary works, Delhi.
Reserve	...	7,73	...		
	12,88	20,21	20,64		
Central Provinces—					
Imperial (C. P.)	65	92	54		The saving occurred because the provision made for the buildings for the Director of Telegraphs and the General Post Office, Nagpur, was not utilized, owing to the amalgamation of the Postal and Telegraph Departments and to delay in the preparation of the estimates and plans.
Central India	7,04	7,85	7,43	Increase was due to the inception of new works.	
Hyderabad	57	1,39	1,18	The increase was due to the outlay on the construction of Jail and Police buildings at Secunderabad.	The saving was due to the non-utilization of the full amount provided for the new Jail at Secunderabad.
Provincial	57,62	55,52	51,45	The decrease was due partly to the charges of Public Works Account Office being excluded from the Provincial Accounts with effect from 1st April 1911, and partly to expenditure amounting to 53 incurred in excess of the contribution on behalf of the Nagpur Municipality for the Gorewara Water Works, which was charged to "suspense" in the accounts for 1910-11, and on recovery adjusted in the accounts for 1911-12; also to less outlay on working the Ballarpur Colliery owing to small output of coal in 1911-12.	Large savings occurred under the provision made for repairs under the several service heads, particularly under "Communications." This was partly counterbalanced by the expenditure incurred on educational buildings, for which funds were duly transferred from the Education Budget.
Burma—					
Imperial	2,55	2,27	1,82	The actuals for 1910-11 included the cost of construction of the Currency buildings at Rangoon.	The decrease was mainly due to savings under reserve at the disposal of the Local Government for unforeseen works, to the savings in the grant for the new Post Office buildings at Rangoon and consequent decrease under Establishment charges. The decrease was partly counterbalanced by an increase under repairs owing to special repairs to the wireless telegraph building at Table Island.

45.—Civil Works—*contd.*

Province.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Provincial . .	67,69	82,18	80 45	The increase was mainly due to the following causes:- (1) Larger outlay on the Lieutenant-Governor's residences. (2) Construction of schools and hostels met from the special grant of 8 lakhs for Education (3) Purchase of the Burma Engineering and Trading Company's property at Dawbong (4) Construction of courts in the new district of Syriam and Insein. (5) Larger expenditure on account of Sanitary Works (6) Construction of new roads and bridges in certain divisions. (7) Extensive repairs in the Hanthawaddy and Shwebo Divisions (8) Payment of contribution of 1,50 from Provincial Funds to District Funds in Upper Burma.	The decrease was due to the incomplete utilisation of the reserve under Original Works, to savings in several divisions amounting to a large amount under Repairs, to the transfer of the provision made for House Rent Allowance from 45.—Civil Works, to other heads of expenditure, to the transfer of the cost of the Public Works Sections of the Account Office to 18.—General Administration and to small savings under Tools and Plant and to Suspense. These savings were partly counterbalanced by the transfer of the provision made for Sanitary and Education Grants from 45—Civil Works—In charge of Civil Officers and 22.—Education, respectively to 45 Civil Works-In charge of Public Works Officers and by a decrease in the percentage debitable to Irrigation and other heads in consequence of smaller expenditure under those heads.
Eastern Bengal and Assam— Imperial . .	2,57	2,55	2,08	Expenditure on Salt Golas in Chittagong fell by 76. There was however additional expenditure of 21 and 10 on residences for the Deputy Accountant-General and Chaplain, respectively, at Dacca.	Against a grant of 50 for construction of an office for the Postmaster-General, Eastern Bengal and Assam, there was an entry of—26 owing to the transfer of materials already collected to other building, as in view of administrative changes the building was not proceeded with. Expenditure in excess of provision was however incurred to the extent of 26 on Salt Golas at Chittagong and 6 on a residence for the Deputy Accountant-General at Dacca.
Provincial . .	52,29	52,91	53,92	Though the increase compared with accounts, of 1910-11, was only 1,63 there was larger outlay of 2,59 on Original Works—Communications due to construction of new roads particularly in the Assam Divisions, 109 on repairs to communications, 55 on repairs to buildings in consequence of maintenance of larger number of residential and other Government buildings chiefly at Dacca, and 18 on Miscellaneous public improvements on water-supply and paving streets. Under Tools and Plant there was also an increase of 38. In 1910-11 the expenditure under this head was less as the supply obtained in 1909-10 proved sufficient for part of that year. The only head under which there was less expenditure is Civil Buildings Original Works, the expenditure having gone down by 3,03 due principally to completion of the Secretariat and Press buildings, the expenditure in 1911-12 being only of 67 and 64 against 6,02 and 2,77, respectively, in the previous years. There were, however, larger expenditure of 1,67, 87, and 21 on Police and Educational buildings on Government houses at Dacca and Chittagong, and Medical buildings, respectively. 54 was also spent on quarters for European and Eurasian clerks transferred from Shillong to Dacca with the transfer of head quarters of Government to the	The increase compared with Budget was only 1,01 though the estimate was exceeded by 1,3[illegible] under Original Works Communications due to construction of new roads in Lakhimpore and other divisions in Assam, 1,60 on repairs to communications particularly in Assam, 1,13 for miscellaneous public improvements, payment of a grant of 8 to the Shillong Municipality for improvements of water supply to an increase of 30 under establishment chiefly due to creation of a new Circle in Jalpaigur[illegible] to an expenditure of 3[illegible] on paving street in the new civil station at Dacca and the large expenditure on travelling allowance (19) and contingencies (5) under Construction. The head Civil Buildings Original Works and Suspense only showed savings of 2,07 and 84. The former was due to stoppage of works on account of administrative changes and of late sanction of estimates, while the saving under the latter was owing to utilisation of more stock in hand than was anticipated in the Budget.

45.—Civil Works—contd.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Budget, 1911-12.
	R	R	R		
Bengal— Imperial	13,20	17,38	19, 1	The increase was due to considerable improvements made in the Indian Museum (2,43), to construction of the new Stamp and Stationery Office, Calcutta (1,60), to larger expenditure on the construction of the Dhurumtollah Press (98), to the construction of the new Telegraph buildings at Dhullundah (71) and improvements in the Central Telegraph Office, Calcutta (26). Owing to increased expenditure on works, Establishment and Tools and Plant charges were also higher by 45 and 8, respectively.	The excess was due to additional expenditure on the Indian museum (2,13) and on the new Stamps and Stationery Office (1,03) partly counterbalanced by savings under repairs (47) and establishment (42). The Revised grant stood at 19,48. A lump deduction of 1,15 from this Revised grant of 19,48 was sanctioned by the Government of India in their order of 20th March 1912, on consideration of the progress of 10 months' expenditure; but the anticipated reduction did not take place owing to heavy expenditure on works in February and March 1912, which exceeded those of same period in previous year by 1¼ lakhs, and the reduced grant was exceeded by 1,38.
Viceregal Estates	2,98	3,51	4,60	Increase was due to improvements to Government House, Calcutta, in view of the Royal Visit.	The increase was due to an expenditure of 1,05 on the construction of a new kitchen in connection with the Royal Visit for which an extra grant of 1,07 was sanctioned by the Government of India.
Port Blair	1,13	1,16	1,04		Savings were due to credit of Saw mill earnings which were not taken into account in Budget. The entire savings are somewhat obscured by increased expenditure on repairs.
Provincial	40,79	50,93	55,63	Excluding Suspense charges which represented items pending adjustment to final heads, the expenditure of 1911-12 exceeded that of 1910-11 by 5,02. This increase is distributed as follows Civil Buildings, Original Works (3,71), Communication. Repairs (52), Miscellaneous Public Improvements, Original Works (66). The increase under the last head was chiefly due to improvement of the lighting of the Calcutta Maidan and that under the second head to advance collection of metal on certain roads as well as to expenditure on flood damage. The real increase under Civil Buildings, Works was about 8,00 and was due to an expenditure of 1,88 on the construction of the Monghyr Central Jail, to an expenditure of about 1,50 on the erection of buildings at Ranchi, the temporary headquarters of the new Bihar Government, and to an expenditure amounting to 4,69 on the following objects	Excluding Suspense charges the actuals 1911-12 exceeded the original Budget by 4,80. This was due to the expenditure on buildings at Ranchi and on Educational buildings partly counterbalanced by surrender of grants for a few works which were not taken up and by savings under Establishment. The excess was covered by re-appropriations amounting to 7,19 sanctioned by the Local Government chiefly from the lump provision of 12,00 under 22.—Education. From the Revised grant of 57,12 a lump deduction of 4,10 was sanctioned by the Local Government in their order dated 11th March 1912 on a consideration of 9 months' actuals. Owing, however, to heavy expenditure on Works in March 1912, which amounted to 10 lakhs against 6 lakhs in March 1911, the savings fell to 1,64. The reduced grant was thus exceeded by 2,46.

45.—Civil Works—contd.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
				Out of the Imperial Grant of 24,50 for the promotion of education, *viz.*, the construction of an enlarged Physics Laboratory for the Presidency College (3,46), of Guru Training Schools (65), of hostels, etc., for Zillah Schools (54) and others. This large increase of 8,00 was partly obscured by the inclusion of the charges on several new buildings amounting to about 5 lakhs in the accounts of 1910-11.	
United Provinces—					
Imperial (U. P.)	4,78	4,09	3,23	There was larger outlay on original works in 1910-11.	The decrease was principally due to withdrawal of grants for the works in connection with the Imperial Forest Institute at Surajbagh, Dehra Dun, and the reconstruction of the Post Office building at Agra.
" (Rajputana)	3,61	3,25	3,53		The increase was chiefly attributable to additions and alterations to the Residency at Mount Abu and construction of certain roads partly counterbalanced by savings under Construction Establishment.
Provincial	61,45	57,78	58,78	The actuals of the year under report showed a decrease of 2,67, which was chiefly attributed to the extensive use of stores in the Roorkee workshop, Allahabad, Lucknow and Tarai and Bhabar divisions.	The increase of 1,00 was due to higher outlay on establishment (1,52) on civil buildings (1,12) and on communications (1,46) counterbalanced by lower expenditure on Miscellaneous Public Improvements (38) and Tools and Plant (27) and by the extensive use of stores in certain divisions.
Punjab—					
Imperial	4,42	3,24	7,33	See remarks under Budget.	The increase was ascribed to certain new works having been necessitated during the course of the year for which extra grants were sanctioned, and to the debit of 1,69 raised by the Comptroller India Treasuries, on account of rectangular survey on the Lower Bari Doab canal.
Provincial	40,51	57,98	51,92	The increase was due to more works having been executed during the year.	The decrease was chiefly due to the curtailment of expenditure in consequence of the failure of the monsoon and to some extent to the expenditure of 1,00 for feeder roads having been debited under 45.—Civil Works in charge of Civil Officers and also to savings in establishment charges counterbalanced to some extent by expenditure on the Simla Improvement scheme
North-West Frontier—					
Imperial	20,66	20,00	22,55	See remarks in column for Budget.	The increase was mainly due to the adjustment of the expenditure amounting to 1,42 incurred by the North-Western Railway in connection with the earthwork on the Laki Pezu Railway for which no provision was made in the Budget. An allotment of 40 only was, however, made during the year. The excess expenditure of 1,02 over the

45.—Civil Works—*contd.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
					allotment has been passed under the orders of the Secretary to the Hon'ble the Agent to the Governor-General, but it has been specially reported to the Comptroller and Auditor-General. The balance of the excess was due to the expenditure sanctioned and incurred during the year on metalling and improving certain roads in the Peshawar and Nowshera districts, on boat-bridges in the former district and on other Minor Works connected with Communications and with the Post and Telegraph Offices throughout the North-West Frontier Province.
Madras— Imperial . .	1,49	1,82	1,97		Increase was due to the acquisition of quarters for the Chaplain of Coimbatore for which provision was not made in the Budget estimates.
Coorg . . .	2,56	2,3[illegible]	2,24		The decrease was mainly due to the progress of work having been retarded owing to scarcity of labour on account of plague, etc.
Provincial .	59,01	67,54	60,44	Larger outlay on works accounted for the increase.	Increased provision was made in the Budget for the construction of new buildings required under the district reconstitution scheme, but was not fully utilized under the following heads for the reasons given against each :— (1) Original works (Civil buildings).—There was a saving of 9,81 under the head owing to want of detailed plans and estimates, delay in execution, stoppage of the construction of the Madura Collector's office and scarcity of labour. (2) Original works (Communications) —There was a saving of 1,27 under this head due to slow progress of work owing to scarcity of labour. (3) Tools and Plant.—The large savings under this head were due mainly to cancellation of indents for Europe stores and to larger credits to this head than were anticipated in the Budget. Against the savings should be set off an excess of 1,95, under Original works—Miscellaneous Public Improvements owing to an outlay of 2,91, against a provision of 60 for the Vizianagram Water-supply Works and of 2,80 under Establishment due to less adjustment of percentage charges debitable to other heads and to the debit to this head of the pay of divisional accountants for which provision was made under the head 18.—General Administration in the Budget.

45.—Civil Works—*contd.*

Province.	Accounts, 1910-11.	Budget. 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
Bombay—					
Imperial	10,79	8,29	9,49	The difference was small and called for no remarks.	
Provincial	75,02	80,45	76,34		The transfer of 8,00, provided for the Royal Visit, to 18.—General Administration and large surrenders of the grants for various Civil Buildings owing to the inability of the Public Works Department to utilize them during the year caused large savings under this head. Additional grants-in-aid for Educational Buildings and Water Works Schemes and for boring tools and plant only partially utilized the saving.
Total India in Rupees—					
Imperial	91,88	1,00,28	1,09,38		
Provincial	4,61,38	5,05,29	4,91,93		
Total	5,53,26	6,05,57	6,01,31		
	£	£	£		£
Equivalent in Sterling.	3,688,4	4,037,1	3,951,3		
England	80,5	80,0	84,8		There was an increase of £8 in furlough pay and of £2,9 in absentee allowances of officers in the Public Works Department. There was also an increase in the allowances of officers on special duty for which no provision was made in the Budget Estimate.
Total including England.	3,768,9	4,117,1	4,036,1		

Excess over Grant.

Province.	Excess over Grant.		Excess sanctioned by Imperial Government.		Excess sanctioned by Local Government.		Excess awaiting sanction of the Imperial Government.	
	Imperial.	Provincial.	Imperial.	Provincial	Imperial.	Provincial.	Imperial.	Provincial.
Imperial.								
India	7,97	...	...	..	...	..	7,97	...
North West Frontier Province	50	...	...	..	50	...	...	...
Provincial.								
Burma	..	38	...	...	...	38	...	...
astern Ben al and Assam	...	3,00	...	...	...	...	...	3,00
Bengal	...	2,61	...	...	...	2,61	...	...
United Provinces	...	86	...	...	...	86	...	...
Madras	...	3	...	...	...	32	...	...
Total	8,47	7,17	...	...	50	4,17	7,97	3,00

45.—Civil Works—*concld.*

172. ***Imperial.***—The expenditure was greater than that of the previous year by 17,50 and than the Budget by 9,10. Excluding from the Budget the reserve of 7,73 the expenditure was greater than that provided for under the various provinces by 16,83. The increase occurred chiefly in India due to the expenditure of 8,61 incurred on the Temporary Works at Delhi; in Bengal due to considerable improvements made in the Indian Museum (2,43) and to expenditure on the Stamps and Stationery Buildings and in the Punjab due to a larger programme of works and a special adjustment on account of Rectangular Survey charges on the Lower Bari Doab Canal (1,69).

173. ***Provincial.***—The expenditure exceeded that of the previous year by 30,55 but was less than the Budget by 13,36 The Budget provided for an increase of 43,91 over the actuals of the previous year which was distributed amongst all the Provinces except the Central Provinces and the United Provinces where there were small decreases. The record under this head of expenditure met from the special assignments for Educational, Medical and Sanitary purposes accounted to a considerable extent for the variations. The provision was originally made under other heads but was transferred during the course of the year to this head. As compared with the previous actuals the increases occurred chiefly in Burma (12,76), Punjab (11,42) and Bengal (5,84) and was due chiefly to larger construction and repair outlay and to a special contribution to District Funds (1,50) in Upper Burma As compared with the Budget there were large lapses in Madras (7,10), in the Punjab (6,06) and in Bombay (4,11). In Madras the decrease was due chiefly to delay in the construction of buildings under the district reconstitution scheme for want of detailed plans and estimates and to the construction of certain other works being held in abeyance (9,31). In the Punjab the lapse was due to restriction of expenditure in the new Civil Secretariat, the Veterinary College and the King Edward Memorial Fund amounting to 7,44 on account of the failure of the monsoon rains. The transfer of 3,00 provided for the Royal Visit charges to 18—General Administration and large surrender of grants for various Civil Buildings owing to the inability of the Public Works Department to utilize them during the year accounted for the saving in Bombay In Bengal there was an increase of 4,70 due to the construction of buildings at Ranchi, the temporary head-quarters of the Government of Bihar and Orissa and to Educational buildings for which grants were transferred from other heads.

174 There was an excess of 7,97 over the total Imperial grant and a Provincial excess of 3,00 in Eastern Bengal and Assam incurred in the closing months of the year which require the sanction of the Government of India Provincial and Imperial (Special) excesses aggregating 4,67 have been sanctioned by the Local Governments and Administration. These are mainly due to reappropriations made in March from the grants in respect of savings anticipated on a review of the previous month's actuals but which were not realized.

46.—Army Charges.

175. The aggregate figures under this head are—

1910-11. Accounts.		1911-12. Budget.	1911-12. Accounts.
R		R	R
21,38,55	India as in detailed accounts	21,71,55	21,90,43
8,08	Unadjusted expenditure	.	—1,53
21,46,63	Total India	21,71,55	21,88,90
£		£	£
14,310,9	Equivalent in Sterling	14,477,0	14,592,6
4,820,9	Total England	4,967,6	4,943,9
18,131,8	Grand Total	19,444,6	19,536,5

176. The details are examined on pages 587 to 598 and a summary will be found on page 599. The principal variations to note are—

		Accounts 1911-12 + more — less than Accounts, 1910-11.	Accounts 1911-12 + more — less than Budget, 1911-12.
India.		R	R
Grant	1.—Administration	+ 2,41	+ 78
„	3.—Regimental Pay, etc	+ 8,77	+ 3,06
„	4.—Supply and Transport	—12,12	— 6,55
„	7.—Remount Establishment	—11,42	— 3,44
„	8.—Medical Services	— 1,48	— 1,69
„	9.—Medical Stores	+ 95	+ 2,41
„	10.—Ordnance	— 2,02	— 1,39
„	13.—Compensation for dearness of food and forage	+ 74	+ 8,97
„	14.—Miscellaneous Services	+64,40	+11,91
„	15.—Hutting	— 1,35	+ 1,05
„	17.—Conveyance by Rail	+ 5,59	+ 1,69
England.		£	£
	Indian Troop Service	+ 37,0	— 32,0
	Miscellaneous	— 88,9	— 3,2
	Stores for India	+182,4	+ 84,0

46.—Army Charges—contd.

	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	Military Accountant-General's Review of Actuals against Actuals, 1910-11.	Military Accountant-General's Review of Actuals against Budget, 1911-12.
Grant 1. - Administration.					
Commander-in Chief in India.	3,28	3,80	3,84		
General Staff Branch .	8,10	8,42	8,88	The increase was due chiefly to larger expenditure for travelling (28); to more charges on account of the Military Attaché at Meshed (24), to the creation of the appointment of the Inspector of Royal Horse and Field Artillery, and to the grant of consolidated pay to the Director of Staff Duties and Military Training.	Charges on account of the Military Attaché at Meshed (42) were not provided for in Budget. There was also more expenditure on maps counterbalanced by savings under other heads.
Adjutant General's Branch.	4,63	4,55	4,45		
Quarter Master General's Branch.	5,61	5,55	5,70		
Principal Medical Officer's Branch.	2,01	1,99	2,03		
General Officers Commanding the Northern and Southern Armies.	4,55	4,20	4,25		
Personal staff of the Governor General, Governors and Lieutenant-Governors.	1,58	1,70	1,67		
Divisional and Brigade Commands and Staff.	37,07	38,75	38,92	The increase was due chiefly to more officers having been present for duty and to the creation of the appointments of Divisional Artillery Commanders	
Total .	66,83	68,46	69,24		

177. The increase (2,41) over the actuals of 1910-11 was due chiefly to fewer officers of the Divisional and Brigade Commands and Staff having been absent on leave; and to the creation of the appointments of Divisional Artillery Commanders and an Inspector of Royal Horse and Field Artillery

178. The increase (78) in this grant was due chiefly to probable savings deducted in the Budget under head Divisional and Brigade Commands and Staff not having been fully realised (1,16); to charges on account of the continuance of the appointment of the Military Attaché at Meshed for which no provision was made in the Budget (42); and to reorganisation of the Army Head-Quarters office (15): partly counterbalanced by a lapse (65) in the provision for Divisional Artillery Commanders owing to the scheme having been sanctioned from a later date than anticipated in the Budget; and by a reduction (12) in the tour grants of the General Officers Commanding the Northern and Southern Armies.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant-General's Review of Actuals against Actuals, 1910-11.	Military Accountant-General's Review of Actuals against Budget, 1911-12.
Grant 2.—Military Accounts.					
Military Accountant General.	1,92	2,05	1 86		
Controllers or Deputy Controllers in Independent charge.	5,86	5,69	5,73		
Divisional Audit Offices	10,70	10,27	10,57		There were more charges for salaries, due to the expected savings not being realized, to officers of higher grades having been posted to Audit Offices and to entertainment of certain temporary establishment.
Divisional Disbursing Offices.	5,36	5,66	5,80		
Supply Controller	5,03	4,95	5,08		
Officers in charge of Treasure Chests.	15	15	13		
Special Services, Gilgit Agency.	3	3	3		
Total .	29,05	28,80	29,15		

46.—Army Charges—*contd.*

179. The increase (35) in this Grant was due chiefly to the deduction made in the Budget on account of probable savings not having been realised to the full extent; also to a permanent addition to the establishment of the Supply Controller's Office (3).

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant General's Review of Actuals against Actuals, 1910-11.	Military Accountant General's Review of Actuals against Budget, 1911-12.
Grant 8.—Regimental Pay, Allowances and Charges (including Volunteers).					
European Army—					
Cavalry	46,05	45,65	46,38		There were more charges for pay of officers, due chiefly to the expected savings not being realized (51), for service or proficiency pay to British soldiers, owing to variations in rates (24) and for messing allowance due chiefly to fewer men having been sick in hospital.
Artillery	1,42,03	1,41,18	1,42,10		Increase was due to more charge for pay of officers due chiefly to over deduction for probable savings, to excess strength of warrant and non-commissioned officers and rank and file, to the grant of arrears of Sind local allowance to Indian ranks and followers and messing allowance and service and proficiency pay due to excess strength and a larger number of men in receipt of the allowance (1,14) partly covered by less charges on account of pay of Indian Non-commissioned Officers and men and of Indian artificers and followers and on contract allowances
Infantry	3,07,45	3,06,80	3,02,8[illegible]	Decrease was due chiefly to less charges (3,30) for service or proficiency pay to British soldiers; to a larger number of officers having been absent on leave out of India (42), and to the actual strength of British troops having been less than in 1910-11 (67).	Decrease was due to underestimate of probable savings, less charges for pay of Warrant and Non-commissioned Officers, rank and file (37) smaller expenditure for horse allowance and to less expenditure of service or proficiency pay to British soldiers (3,41), partly counterbalanced by more charges for messing allowance, (47) due to fewer men having been in hospital.
Engineers, Officers of the Indian Army and men of the British Army Reserve.	5,64	5,40	4,97		Smaller number of unemployed officers drew pay in India and fewer Unattached List Officers were appointed to the Indian Army.
Hill Sanitaria and Depôts.	2,44	2,13	2,15		
Kit and Clothing allowances (European Ranks).	56,01	55,50	57,40	Same remarks as against Budget.	Due chiefly to payment at once of certain kit allowance (including arrears) to all British soldiers serving in India, to avoid complicated adjustments when each soldier leaves the country (2,26); partly counter balanced by less charges for quarterly clothing allowance owing to short strength.
Family allowances	4,89	4,87	5,04		Due chiefly to an increase in the number of soldiers' families in receipt of this allowance.
Other charges	14,11	14,26	14,77	Same remarks as against Budget.	The increase was chiefly under head 'Compensation in lieu of rations,' due to a larger number of units having elected to draw money allowance in lieu of part of grocery rations.
Total European Army	5,78,69	5,76,18	5,76,97		

46.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant General's Review of Actuals against Actuals, 1910-11.	Military Accountant General's Review of Actuals against Budget, 1911-12.
Grant 5.—Regimental Pay, Allowances and Charges (including Volunteers)—contd.					
Native Army—					
Body Guard	1,19	1,32	1 3[illegible]		
Nepal Escort	22	24	24		
Cavalry	1,60,64	1,60,10	1,60,98		Increase was chiefly due to over-estimate of probable savings, to addition made for variations in army ranks of officers having proved insufficient and to more charges for good-service and good-conduct pay.
Artillery	11,20	12,29	12,25	Increase was due chiefly to the addition of four Lieutenant-Colonels for the command of Indian Artillery	
Sappers and Miners and Indian Sub-Marine Mining Corps.	20,29	23,02	22,3[illegible]	Increase was chiefly due to the formation of Signal Companies	Decrease was due to a deficiency in the complement of officers in the newly formed Signal Companies, and to less working pay owing to the absence of the Railway Companies at Delhi in connection with the Durbar, partly counter-balanced by charges for good-service and good-conduct pay to Indians, entitled to higher rates.
Infantry	3,53,30	3,55 51	3,58,74	The increase was due chiefly to more charges for pay of officers (3,24), for exchange compensation allowance (22), and for command and staff allowances (73), owing to less number of officers having been on furlough out of India and to higher army rank of officers to more charges for good-service and good-conduct pay due to a larger number of men having drawn the allowance and at higher rates, and to savings realised in 1910-11 by the absence of troops in Somaliland (68), partly counterbalanced by savings owing to the despatch of troops to Hong Kong towards the end of 1911-12 (55)	Excess was mainly under pay of officers, Budget having overestimated probable savings and not sufficiently allowed for variations in army rank. Good-service and good-conduct pay at higher rates to a larger number of men also contributed to the excess.
Reserve Forces	14,16	16,59	15 64	Increase was due chiefly to the augmented strength of the reserve and to more men having been called out for training	Fewer reservists were called out for training and fewer transfers to Reserve.
Recruiting Depôts	1,71	1,66	2,10		Increase was due to variations in rank of officers and to transfer of portion of charges from travelling and outstation allowances to this head.
Kit-money and Clothing allowances (Native ranks).	25,43	26,01	25,88		
Feed of Animals	3,30	3,00	3,10		
Free issue of Fire-wood to Natives.	7,75	7,32	7,82		Excess was chiefly due to a rise in prices
Travelling and out-station allowances.	11,63	11,28	11,95		Excess was due to more exclusive movements and to grant of special furlough to men of the 108th Infantry.
Compensation in lieu of rations.	7,05	7,26	6,80		Decrease was due chiefly to lower rates, to the absence of the 26th Railway Company at Delhi in connection with the Durbar when charges for this allowance were not brought forward and to no charge for the 33rd Signal Company at Ahmednagar.
Other charges	11,56	11,83	11,70		
Total Native Army	6,29,48	6,37,43	6,40,92		
Volunteers	28,83	26,38	28,46		
GRAND TOTAL	12,36,66	12,41,99	12,45,65		

46. Army Charges—*contd.*

180. The increase (8,77) over the actuals of 1910-11 was mainly due to more charges for pay and allowances of regimental officers (3,69); to the formation of Signal Companies of Sappers and Miners (2,00); to more charges for reserve forces of the Indian Army, due to the gradual building up of the reserve towards the authorised 50,000 men (1,48); to the issue of kit allowance (overlap) to British soldiers serving in India (2,26); to more charges (1,02) for good-service and good-conduct pay to Indians, owing to a larger number of men having become entitled to the allowance by length of service; to the appointment of four additional Lieutenant-Colonels to the command of the Indian Artillery (1,01); and to savings realised in 1910-11 by the absence of troops in Somaliland (82): partly counterbalanced by less charges for service or proficiency pay to British soldiers (2,65); and by the despatch of troops to Hong Kong towards the end of 1911-12 (67)

181. The increase (3,66) in this Grant was due chiefly to more charges (2,96) for pay of regimental officers, owing mainly to the deduction made in the Budget for probable savings not having been fully realised and to the addition made for variations in army rank of officers having proved insufficient; to the issue of kit allowance (overlap), *i. e*, certain charges in connection with the kit allowance (including arrears) to all British soldier serving in India (2,26); to more charges for good-service and good-conduct pay to Indians owing to a larger number of men having become entitled to this allowance by length of service (1,56); to more charges for messing allowance to British soldiers, due partly to fewer men having been in hospital (85) and to larger expenditure on food supplies (93), partly counterbalanced by less charges for service or proficiency pay to British soldiers, owing mainly to the replacement of a number of men on the old rates of service pay by men coming under the new rules of proficiency pay (2,02); by less charges for reserve forces (95); by less charges for Signal Companies of Sappers and Miners, owing chiefly to their gradual formation (52); and by savings due to the absence of troops in Hong Kong on service under the Imperial Government (67)

	Accounts, 1910-11.	Budget, 1911-12	Accounts, 1911-12.	Military Accountant General's Review of Actuals against Actuals 1910-11	Budget, 1911-12.
Grant 4.—Supply and Transport (including farms).					
Divisional Staff and Establishments.	80,43	81,28	79,82	Decrease due chiefly to less charges for pay of officers (41); to reduction in the complement of siege train bullocks, and to less payments of kit money and clothing allowances partly counterbalanced by charges incurred for the whole year on account of increased rates of pay to transport establishments instead of for a part of the year as in 1910-11.	Decrease due to less charges for pay, etc, of Commissioned officers, Commissioned officers with honorary rank, Subordinate Indian Establishments and Transport Indian Establishments and for kit money and clothing allowances partly counterbalanced by more charges for pay of clerical and menial establishment and temporary establishments owing to a large number of daily labourers having been employed in Supply Depôts.
Provisions for Europeans.	77,63	75,16	71,91	Due chiefly to advance purchases in 1910-11 to meet 1911-12 requirements and to cheaper rates of flour, meat and certain other articles.	Decrease mainly due to cheaper rates of flour and meat to smaller purchases for stock and to dieting fewer patients in hospitals.
Provisions for Natives	12,08	11,41	11,37	Decrease due chiefly to smaller purchase of foodstuff for stock and to less purchase of rum.	
Supply and Maintenance of Fort and Mobilization Reserves.	4,05	1,16	1,43	Same remarks as under Budget	Decrease was due to the adjustment by deduction from expenditure under this head instead of crediting under Grant IV.—Receipts, of realisations by sale of condemned mobilisation stores and to less charges for fodder and tinned meat obtained from Australia
Feed of Animals	59,51	48,80	52,08	Due chiefly to advance purchases in 1910-11 in part of 1911-12 requirements; to more favourable rates of grain, to the abolition of mounted infantry schools at Ambala and Poona; to the reduction in the complement of siege train bullocks; and to reduced scale of grain ration.	Excess due to rise in rates of grain for feed of animals, to smaller supply of fodder from grass farms and to larger issues of grain rations.

46.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant General's Review of Actuals against Actuals, 1910-11.	Military Accountant General's Review of Actuals against Budget, 1911-12.
Grant 4.—Supply and Transport (including farms)—contd.					
Purchase of Animals	68	84	62		
Supply and Maintenance of Peace stores.	15,93	14,85	15,64		Excess was due to purchases to a large extent of blankets and barrack-sheets and of gunny and bags for mobilisation purposes and also of other articles of dead stock partly counterbalanced by less charges for equipment, line-gear and clothing for troops.
Lighting Fuel and Petty supplies to Troops and Hospitals	9,73	10,01	8,35	Due chiefly to cheaper rates of firewood, and to charges on account of rail freight of coal having been compiled in Grant 17 in 1911-12	Decrease was due to substitution of coal for fire-wood at several stations and to transfer of charges for conveyance of coal by rail under Grant 17.
Hire of Transport and Miscellaneous.	4,92	4,53	4,76		More charges for hire of transport for conveyance of Supply and Transport Establishments, stores and provisions
General Management of Military Farms.	1,64	2,14	1,87		Decrease was due to less charges for salaries, travelling and out-station allowances
Dairy Farms	15,10	20,68	19,50	Due chiefly to more charges for purchase and feed of animals, temporary establishments and contingencies, in consequence of a large increase in herds, to the establishment of a Central Creamery at Ahmedabad; and to more Schedule expenditure for extension of dairies	Decrease was due to less charges for lands and buildings owing chiefly to the transfer of 60 to the Military works estimates from the special provision of 1,15 and for hire of cattle or purchase of dairy produce counterbalanced by more charges for purchase of live stock and new plants, etc., and for food of a larger number of animals.
Piggeries	1	..	..		
Grass Farms	31,11	33,15	33,80	Increase was due chiefly to more charges for fodder to supplement farm produce and to larger purchases of plant and machinery	Excess was due to more purchases of live-stock, plant and machinery, fodder and to more charges for rent and improvements to lands and to larger purchase of cutting rights of standing crops and lease of certain lands partly counterbalanced by less charges for harvesting operations.
Deduct—Value of supplies to other Departments.	56	55	88		Increase was chiefly due to larger quantities of local stores supplied from stores to the settlement at Port Blair and to the supply of blankets to the Ordnance Officer, South China.
Special Services (Gilgit Agency).	1,37	1,60	1,21		Provisions for Indians and forage for Government animals having been purchased to a smaller extent The charges for hire of transport were also less.
TOTAL	3,13,63	3,08,06	3,01,51		

182. The reduced charges for food supplies (14,88) more than accounted for the decrease (12,12) in the actuals of 1911-12 compared with those for 1910-11. Decreases also occurred under the following heads:—Pay of officers (41); hire of transport (35); fuel, owing mainly to charges for conveyance of coal by rail having been taken to Grant 17 (1,24); and transport Indian establishments, owing to reduction in the complement of siege train bullocks. On the other hand, increased expenditure was incurred in 1911-12 over 1910-11 under dairy farms (4,40) and grass farming operations (1,28); also under transport Indian establishments (1,18) for the grant to them of increased rates of pay which had effect from 1st October 1910.

46.—Army Charges—contd.

183. The decrease (6,55) in this Grant was chiefly due to smaller expenditure (1,18) for dairy farms owing to some extent to the transfer to the Military Works estimate of a portion (60) of the special provison (1,15) made in the Budget for establishment of new and extension of existing dairies; to the deduction made in the Budget for probable savings under Pay of officers having proved insufficient (59); to less charges for pay of transport Indian establishments (70), owing partly to reduction in the complement of siege train bullocks; to less charges for food supplies (1.23) owing mainly to smaller expenditure on tinned meat (53), and to the realisations from sale of condemned mobilisation stores having been adjusted by deduction from expenditure (1,89), counteracted partially by increased purchases of fodder to supplement the produce from grass farms (1,10); to smaller expenditure on fuel (1,68), owing to charges for conveyance of coal by rail having been taken to Grant 17, and to substitution of coal for firewood at several stations; to decreased expenditure on grass farming operations (15); and to less charges under Gilgit Agency (39): partly counterbalanced by more charges for supply and maintenance of peace stores (79).

	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12	Military Accountant General's Review of Actuals against Actuals, 1910-11.	Budget, 1911-12.
Grant 5.—Veterinary Services.	4,83	4,78	4,94		

184. The reorganisation of the Army Veterinary Service in India accounted for the increase over the actuals of 1910-11

185. The increase (16) in this Grant was chiefly due to the deduction made in the Budget for probable savings under Station Veterinary Hospitals not having been fully realised; also to the reorganisation which caused some increase in this Grant, which however was balanced by a decrease (about 7) in Grant 1—Quarter Master General's Branch.

	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12.	Military Accountant General's Review of Actuals against Actuals, 1910-11.	Budget, 1911-12.
Grant 6.—Army Clothing Department—Supplies and Services.					
Director	42	42	43		
Factories	1,84	1,94	1,78		Due to short strength of cutters and trimmers and the absence of the Superintendent Madras Factory, on leave.
Manufacture	1,25	1,50	1,12		Less charges in connection with making clothing, great coats, etc., for British troops due to utilisation of accummulated regimental surplus stocks.
Local supply of stores for Factories.	9,04	9,64	9,11		Decrease chiefly due to reduced demand for boots, shoes and other leather articles, to less purchase of embroidered articles, owing to utilisation of regimental and factory stocks counterbalanced by larger purchases of *khaki* drill.
Government Inspector, Army Boot Factory, Cawnpore.	17	18	19		
Special Services (Gilgit Agency).	...	1	...		
Deduct—Value of supplies to other Departments.	*4*	*2*	*4*		
TOTAL	12,68	13,67	12,59		

186. The decrease (1,08) in this Grant was chiefly due to smaller purchase of boots and shoes; and to less charges for making clothing, great-coats, etc., for British troops: partly counterbalanced by larger purchases of khaki drill for making up voyage slop suits.

46.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant General's Review of Actuals against Actuals, 1910-11.	Military Accountant General's Review of Actuals against Budget, 1911-12.
Grant 7.—Remount Establishments—Supplies and Services.					
Remount Depôts—Staff and Establishment.	5,08	5,'3	5,33		Savings on Budget due to larger savings than anticipated and to smaller number of cattle attendants having been entertained.
Horse, Mule and Donkey Breeding Operations.	5,91	5,87	5,73		
Purchase of Animals	32,46	23,21	21,06	Decrease was due to heavy charges for purchase of remounts and mules in 1910-11, e.g., 300 horses were purchased in that year for replacing aged horses of British Cavalry regiments (2,02), and 1,000 mules were purchased from China to meet in part 1911-12 requirements (3,25).	Decrease due to less charge for purchase of remounts, owing chiefly to the lapse of special provision for replacement of aged horses, to less purchase of young stock and of ponies and to no purchases for the infantry school at Poona partly counterbalanced by more charges for advance purchase of 204 transport mules and 96 maxim gun mules originally proposed to be purchased in 1912-13.
Feed of Animals	7,55	7,92	7,35		
Miscellaneous	7,56	7,95	7,67		
Total	58,56	50,58	47,14		

187. The heavy purchases of mules and horses in 1910-11 accounted for the large decrease (11,42) in the actuals of 1911-12 compared with those for 1910-11.

188. The decrease (3,44) in this Grant was chiefly due to less charges for purchase of animals (2,15), owing mainly to the lapse of the special provision (2,70) for replacement of aged horses of British Cavalry regiments, and to smaller purchases of young stock (remounts) (46), counterbalanced to some extent by the advance purchases of transport mules and maxim gun mules to meet 1912-13 requirements (97) ; to less feed charges (77) ; and to less cultivation expenses (50) : partly counterbalanced by the installation of a pumping plant at the Hapur Depôt.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant General's Review of Actuals against Actuals, 1910-11.	Military Accountant General's Review of Actuals against Budget, 1911-12.
Grant 8.—Medical Services.					
Medical Staff and Establishment of Divisions and Brigades.	9,80	9,60	9,76		
Executive Medical Staff, Establishments and Allowances.	38,16	37,85	36,96	Decrease due chiefly to a larger number of officers and of higher rank having been present in 1910-11.	Decrease due to less charges for salaries and exchange compensation allowance counterbalanced by more charges for travelling allowances owing to extensive movements.
Queen Alexandra's Military Nursing Service for India.	2,14	2,15	2,12		
Civilian Dentists	64	77	75		
Army Hospital Corps	4,71	4,89	4,43		Due chiefly to the reduction in the strength of the Army Hospital Corps.
Army Bearer Corps	1,96	2,21	1,97		Savings in the special provision made in the Budget for the formation of an Army Bearer Corps reserve.
Miscellaneous	1,90	2,05	1,84		
Special Services (Gilgit Agency).	1	1	1		
Total	59,32	59,53	57,84		

46.—Army Charges—contd.

189. The decrease (1,48) in the actuals of 1911-12 compared with those for 1910-11 was mainly due to less charges for salaries of Executive Medical officers (1,00) ; also to reduction in the strength of the Army Hospital Corps (28).

190. The decrease (1,69) in this Grant was chiefly due to the deduction made in the Budget for probable savings under head 2 on account of absence of officers on leave, variation in rank, etc, having proved insufficient (88) ; to reduction in the strength of the Army Hospital Corps (46) ; to saving in the provision for the formation of an Army Bearer Corps reserve (18) ; and to less charges under "Miscellaneous" (21)

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant General's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
Grant 9.—Medical Stores.	4,71	3,25	5,66		

191. The increase (95) compared with the actuals of 1910-11 was mainly due to larger purchases of local stores ; to the transfer of laboratory work from Calcutta to Madras (30) ; and to smaller recoveries for stores supplied to Civil institutions

192. The increase (2,41) in this Grant was chiefly due to smaller recoveries for stores supplied to Civil institutions (1,74) ; and to the transfer of the laboratory work from Calcutta to Madras (30).

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant General's Review of Actuals against	
				Actuals, 1910-11.	Budget, 1911-12.
Grant 10.—Ordnance Establishments, Supplies and Services.					
Director General of Ordnance, Director of Ordnance Factories and Directors of Ordnance Stores and Inspection.	6,10	5,83	5,88		
Arsenals and Depôts	21,23	21,38	21,22		
Gun and Shell Factory, Cossipore (including Ishapore Branch).	10,99	10,40	9,41	Due chiefly to less charges for extra temporary artificers and others in consequence of smaller outturn and less Schedule expenditure.	Less charges for salaries and exchange compensation allowance and for extra temporary artificers and others.
Cordite Factory, Aruvankadu.	3,87	4,24	3,81		Less charges for salaries due to changes in the establishment and extra temporary artificers and others owing to smaller outturn.
Rifle Factory, Ishapore	6,51	6,51	6,17		Saving due chiefly to the conversion of rifles from mark I to mark III not having been carried out and on salaries, due to larger probable savings than anticipated in the Budget.
Gun Carriage Factory, Jubbulpore.	5,56	4,84	4, 1	Less charges for extra temporary artificers and others.	
Ammunition Factories	10,88	10,49	10,21		

48.—Army Charges—contd.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant-General's Review of Actuals against Actuals, 1910-11.	Budget, 1911-12.
Harness and Saddlery Factory.	3,69	3,67	3,30		Less charges for extra artificers and others, due chiefly to reduced outturn of ordinary work; and to less Schedule Expenditure.
Local supply of stores for Arsenals and Depôts.	4,15	6,17	6,28	Increase was due chiefly to larger requirements; to the purchase from the local market of certain stores which formerly used to be manufactured in arsenal work yards, and to the cancellation in 1910-11 of dues of certain stores which were not required in that year.	
Local supply of stores for Factories.	14,72	12,02	13,76	Decrease was due chiefly to less purchases of stores for the Gun and Shell Factory, Cossipore (2,06); partly counterbalanced by larger purchases of stores for the Ammunition Factory, Dum-Dum (58), and the Harness and Saddlery Factory, Cawnpore (51).	Excess chiefly due to purchase of local stores for several Factories.
Purchase of camp equipage.	7,68	5,44	5,93	Due chiefly to smaller requirements in 1911-12 than in 1910-11.	Due chiefly to advance purchase of camp equipage in 1911-12 to meet part requirements of 1912-13 with the object of preventing a lapse in the additional grant sanctioned by Government for the advance purchase of lead pig (57).
Miscellaneous	1,43	5,36	5,40	Excess due to the formation of certain appointments of Inspectors from 1st January 1911 the actuals for 1910-11 represented charges for two months only	
Deduct—					
Value of Supplies to other Departments, Arsenals, Depôts and Factories.	*6,09*	*4,81*	*7,90*		
Total	90,22	89,57	88,18		

193. The decrease (2,02) as compared with the actuals of 1910-11 was due chiefly to less charges for extra labour owing to reduced outturn in factories; to smaller purchase of camp equipage (1,75) and of stores for factories (95); and to larger recoveries on account of stores issued to other Departments (1,81): partly counterbalanced by increased requirements of arsenal stores (2,13) and by the transfer from Grant 3 to this Grant of charges on account of the Inspectors of Ordnance Machinery on the reorganisation of the Department in January 1911.

194. The decrease (1,39) in this Grant was chiefly due to less charges for extra labour in factories (2,76), owing to smaller outturn of ordinary work, also to less Schedule Expenditure (38), to larger savings under salaries than anticipated in the Budget; and to increased recoveries on account of stores supplied to other Departments (1,09); partly counterbalanced by larger purchases of local stores for factories (1,74), especially the Ammunition Factory, Dum Dum, in consequence of the advance purchase of lead pig, (55); by advance purchases (57) of camp equipage to meet part requirements of 1912-13; and by the grant of charge allowance to Warrant Officers of the Ordnance Department (38).

46.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Military Accountant General's Review of Actuals against Actuals, 1910-11.	Military Accountant General's Review of Actuals against Budget, 1911-12.
Grant 11.—Ecclesiastical.	4,14	4,29	4,18		
Grant 12.—Education.	12,71	12,57	12,52	The noticeable point in this Grant was the abolition of the Mounted Infantry Schools at Ambala and Poona in 1911 12.	
Grant 13.—Compensation for Dearness of Food and Forage	48,23	40,00	48,97	The increase (74) as compared with the actuals of 1910-11 was due chiefly to more charges for compensation to men owing to rise in rates of food stuffs; partly counterbalanced by less payments of compensation to Silladar Cavalry.	Increase (8,97) in this Grant was chiefly due to rise in prices of food stuffs.
Grant 14.—Miscellaneous Services.					
Miscellaneous	9,32	55,75	59,64	The charges under this head were special for 1911-12 owing to His Majesty's visit to India and to the English Coronation charges having come forward in 1911-12.	The increase was due to charges for ordinary training of troops (1,21) which were not provided in the Budget; to extra expenditure in connection with His Majesty's escorts at Bombay, Calcutta and Rajputana; to the Royal Bonus (21,98); counterbalanced by less charges under Delhi Coronation Durbar due to abandonment of manœuvres (21,32).
Special Services	15,50	21,56	29,58	Due chiefly to charges incurred in 1911-12 on account of the Abor Expeditionary Force (17,07) and the despatch of troops to Persia (3,54); partly counterbalanced by less charges (5,74) for Arms Traffic Operations owing mainly to recoveries of the value of coal issued from the Arms Traffic stock for ordinary requirements of the Marine Department, and on account of Tibet Mission (94) owing to expenditure incurred in 1910-11 for Gyantse reinforcements.	Abor Expedition (17,07) and despatch of troops to Persia (3,54) for which no provision was made in the Budget counterbalanced by Arms Traffic Operations (12,47) accounted for the increase over the Budget.
Total	24,82	77,31	89,22		

195. The increase (64,40) in the actuals of 1911-12 over those of 1910-11 was mainly due to charges on account of His Majesty's Coronation at Home (2,73); and the Royal visit to India (49,27); to more charges under Special Services (14,08), chiefly on account of the Abor Expeditionary Force; and to the write-off of the amount defalcated in the military treasure chest at Deesa (62): partly counterbalanced by less charges for the ordinary training of troops (1,92).

196. The increase (11,91) in this Grant was chiefly due to charges on account of the ordinary training of troops, for which no provision was made in the Budget (1,21); to more expenditure on account of the Indian contingent despatched to England on the occasion of His Majesty's Coronation at Home (28); to larger expenditure on account of the Royal Visit (1,85), including the Delhi Coronation Durbar and the grant of the Coronation bonus of half a month's pay; to extra charges on account of the Abor Expeditionary Force and Mishmi Mission (17,22) and on account of troops sent to Persia (3,54) and to the write-off of the net amount deficient in the military treasure chest at Deesa (62); partly counterbalanced by less charges for Tibet Mission (27); and by less charges on account of the Arms Traffic Operations (12,47).

46.- Army Charges—contd

	Accounts, 1910-11	Budget, 1911 12	Accounts, 1911-12	Military Accountant General's Review of Actuals against Actuals, 1910-11	Military Accountant General's Review of Actuals against Budget, 1911-12
Grant 15.—Hutting	4 40	2,00	1 0[illegible]	The decrease was due to fluctuations in hutting allotments	Additional allotments were sanctioned during the year
Grant 16 —Conveyance by Road, River and Sea	8 63	8,0[illegible]	8 75		The increase (69) in this Grant was chiefly due to more charges for conveyance by water of Ordnance Stores (15) and of Supply and Transport stores and personnel (39)
Grant 17 —Conveyance by Rail	37,76	41 6	13 3[illegible]	The increase (5 59) as compared with the actuals of 1910 11 was chiefly due to the adjustment of arrear charges in respect of the reliefs of 1910 11 to more extensive movements of British and Indian troops to larger consignments of Supply and Transport stores to charges for conveyance by rail of coal issued to troops instead of firewood having been debitable to this Grant, and to charges for cattle despatched to the Delhi Durbar Dairy	The increase (1,69) in this Grant was chiefly due to the adjustment in 1911-12 of arrear charges in respect of the reliefs of 1910 11 (1 10) to freight charges (5[illegible]) of coal issued to troops, instead of firewood, having been compiled to Grant 17 instead of to Grant 4 where budget provision had been made, to larger consignments of Supply and Transport stores by rail (51), and to charges for cattle despatched to the Delhi Durbar Dairy (54), partly counterbalanced by the lapse of the special provision (20) for replacement of aged horses in British cavalry regiments, and by less charges for conveyance of Ordnance stores (67).
Grant 18 Cantonments	1[illegible],02	1[illegible]11	13,[illegible]	The decrease (2 39) in actuals as compared with 1910 11 was chiefly due to less expenditure on purchase of lands and to smaller grants to cantonment funds	The increase (49) in this Grant was chiefly due to additional grants in aid to cantonment funds 56) and to purchases of land for ordinary purposes, partly counterbalanced by the lapse of the special provision (20) for purchase of land in connection with the location of a squadron of Indian Cavalry at Serampore.
Grant 19—Rewards for Military Services.	1,96	82	96	The decrease 1 00 as compared with 1910 11 was due to charges on account of the North West Frontier medals incurred in 1910 11	
Grant 20 - Pensions	1,[illegible]9 19	1,0101	1 0[illegible]	The increase over the actuals of 1910 11 was due to the causes shown under Budget	The increase (89) in this grant was due to larger payments of departmental pensions and gratuities
Unadjusted Expenditure	8 08		1 [illegible]		
Total India in Rupees	21,46,63	21,71,56	21 88 90		
	£	£	£		
Equivalent in Sterling	14,310,9	14,477,0	14,592,6		

46.—Army Charges—*contd.*

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	MILITARY ACCOUNTANT GENERAL'S REVIEW OF ACTUALS AGAINST	
				Actuals, 1910-11.	Budget, 1911-12.
ENGLAND.	£	£	£		
Effective Services—					
Payments to War Office in respect of British Forces serving in India.	985,1	934,0	014,0		The War Office claim for 1911-12 was 3,7 less than the Budget Estimate, which was based on the War Office Estimate for 1910-11. The Account also took into consideration a refund of 16,8 by the War Office in respect of the year 1910-11.
Furlough allowances and pay during voyage of British forces serving in India	185,1	150,0	136,0		Mainly due to the decrease in the payments for Furlough Allowances in respect of which the Budget Estimate was too high.
Consolidated clothing allowances of British Soldiers.	17,2	26,0	48,5		The increase was due mainly to larger advances to the War Office than was estimated, and to a payment which it was expected would have fallen in 1912-13.
Furlough allowances of officers of the Indian Service	372,8	370,0	363,2		Fewer officers were on leave during the year than was expected when the Budget Estimate was framed.
Indian Troop Service .	236,0	305,9	274,0		Due to a decrease in the number of voyages, and to a saving in the expenditure on fittings owing to the re-engagement of the same transports as in 1910-11.
Passage of officers and others not charged to Indian Troop Service.	6,1	7,0	5,2		The passages otherwise than in transports were fewer than were provided for in the Budget Estimate.
Purchase of horses .	3,6	2,8	2,5		
Operations in the Persian Gulf.	...	..	19,8		No expenditure in England was anticipated on this account when the Budget Estimate was prepared
Miscellaneous .	123,1	37,5	34,3		There was a decrease of 3,1 in the payments on account of the Indian Medical Service, and there were variations under other sub-heads.
Stores for India	472,7	570,5	605,1		Mainly due to operations in the Persian Gulf for which no forecast was received from India.
Stores taken to India with Troops .	33,6	48,0	36,8		Decrease due to the claims for the Trooping Season of 1911-12 being in arrear, and to the value of some equipment being less than anticipated.
Non-effective Services—					
Payments to War Office for retired pay, etc. of British Forces for service in India.	879,9	910,0	898,3		The War Office claim for 1911-12 was 7,8 less than Budget Estimate and the account also takes into consideration a refund of 3,8 by the War Office in respect of 1910-11.
Pay of Non-effective Colonels of Royal Artillery.	9,8	10,0	7,9		The payments on this account decreased more rapidly than was expected.
Pay and pensions of Non-effective and Retired Officers of the Indian service.	1,432,8	1,430,0	1,431,7		
Miscellaneous pensions, etc.	95,0	95,0	94,8		
Indian Military	67,2	70,0	71,8		The increase was mainly due to refunds of subscriptions for which no provision could be made in the Budget Estimate.

46.—Army Charges—*concld*

197. The actual expenditure in India in 1911-12 exceeded the actuals of the previous year by 42,27 Excluding the unadjusted expenditure of 8,08 added by the Comptroller General in the accounts of 1910-11, and of 1,53 deducted from the accounts of 1911-12, the actuals of 1911-12 showed an increase of 51,88 over those of 1910-11. This was principally due to 49,27 more incurred in 1911-12 on account of the Royal Visit (including the Delhi Durbar and the bonus of half a month's pay), and to 2,73 on account of the Indian Contingent despatched to England for the King's Coronation. But for these Coronation charges, the accounts of the two years would have been practically identical. There were, however, important variations under other heads which are noticed below.

198. The Abor Expeditionary Force and Mishmi Mission involved a fresh outlay of [illegible]. Expenditure on military dairies rose by 4,40 owing to increased activities and to the [illegible]ment of a central creamery at Ahmedabad; but this increase, it may be mentioned, was partly covered by enhanced receipts (1,10) from the sale of dairy produce. The gradual formation of Signal Companies of Sappers and Miners caused an excess of 2,06. A further increase of [illegible],26 resulted from the payment at once of certain charges in connection with the kit allowance (including arrears) to British soldiers in India Additional expenditure was also incurred in consequence of the creation of the appointments of four Lieutenant-Colonels of Royal Garrison Artillery to command the Indian Artillery, of an Inspector of Royal Horse and Field Artillery, and of Divisional Artillery Commanders (1,25) The rail charges were high in 1911-12, the increase over the previous year being 5,59 occasioned by arrear charges and more extensive relief movements On the other hand, food charges exhibited a decrease (13,85); so also did the purchase of horses and mules, owing to a larger outlay (11,40) in the previous year The abolition of the mounted infantry schools at Ambala and Poona resulted in a saving (84). Charges on account of the ordinary training of troops fell by 1,92 in consequence of concentration of troops at Delhi in connection with the Delhi Coronation Durbar

199. The increase in India of 17,35 in the actuals, as compared with the Budget, was due mainly to the fresh and unforeseen outlay of 17,22 in connection with the Abor Expeditionary Force (including the Mishmi Mission) which was undertaken after the commencement of the year Excluding this special item, the actuals approximate very closely to the Budget There were, however, a number of other important variations which are noted below

200 The grant of a bonus, aggregating 23,48, of half a month's pay in connection with the Delhi Coronation Durbar was almost entirely covered by Budget savings (including 1,50 provided under "unallotted Reserve") to the extent of 22,82 by the curtailment of the Durbar programme and the abandonment of the intended manœuvres The despatch of the 39th Central India Horse to Persia cost India 3,51 The food charges exceeded the Budget provision by 8,12 in consequence mainly of a rise in prices An excess of 2,26 resulted from the decision to meet at once certain charges for kit allowance (including arrears) to British soldiers in India, to avoid complicated adjustments as each man eventually leaves the country The abandonment of the intended manœuvres at the Delhi Durbar also made it necessary to make a special allotment for the ordinary training of troops, for which no provision had been made in the Budget, and additional grants were also made for hutting for urgent sanitary works in cantonments, and for further purchases of mules On the other hand, the Indian Budget included the whole provision (20,00) required both at Home and in India, for the Arms Traffic Operations, as the Secretary of State had not provided for this service in his own estimates this resulted in 12,17 lapsing on the Indian side as a set-off to the expenditure at Home which amounted to 10,56.

201. The Budget provided 14,50 roundly for special (Schedule) expenditure and the actuals amounted to about 9,00 The decrease of 5,50 was mainly due to the lapse of the provision (2,90) for replacement of aged horses in British Cavalry regiments, the proposal having [illegible]
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46.—Army Charges—*contd.*

Excess over Grant.

Grant heads.	Excess over grant.	Excess sanctioned by Imperial Government.	Excess awaiting sanction of the Imperial Government.	
3. Military Accounts	2	...	2	
6. Army Clothing Department	62	...	62	
9. Medical Stores	1,86	...	1,86	
13. Compensation for dearness of food and forage	2,20	...	2,20	
17. Conveyance by rail	69	...	69	
23. Pensions	13	...	13	
Total	5,52	...	5,52	

203. The excess under Army Clothing Department, etc., was due chiefly to funds transferred to other Grants by reappropriation having proved too large; that under Medical Stores, to less recoveries from Civil institutions in consequence of reduced demands, that under Compensation for dearness of food and forage, to an unexpected further rise in prices at the end of the year; and that under Conveyance by Rail to increased consignments of Supply and Transport stores by rail. The excesses under other heads are trifling and do not call for any special remarks.

204. In the net, additional grants to the extent of 23,01 were sanctioned under the head "46—Army" by reappropriation from other Military heads. The net Army grant therefore amounted to 21,94,56 against an actual expenditure of 21,88,90. The excesses indicated above were thus covered by savings under other heads.

46A.—Marine Charges.

	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Effective Services—					
General Supervision and Accounts.	1,49	1,49	1,54		
Marine Survey Department.	79	82	92	The increase was due chiefly to a smaller number of officers having proceeded on leave in 1911-12.	The increase was due chiefly to probable savings anticipated in the Budget on account of absence of officers on leave not having been fully realised.
Dockyards	7,84	8,13	9,81	The increase occurred mainly under Wages of Artificers and Labourers (2,09) and was due to heavy repairs and alterations to vessels and the construction of a launch for His Excellency the Viceroy.	The increase occurred mainly under Wages of Artificers and Labourers (1,61) and was due to heavy repairs to Royal Indian Marine vessels and larger expenditure on Schedule Measures due to the construction of a launch for His Excellency the Viceroy.
Salaries and Allowances and Victualling of officers and men afloat.	11,52	11,98	11,37		Decrease was chiefly due to absence of officers on leave out of India, to the employment of artificers in place of Assistant Engineers, less outfit allowance and to the adjustment for issues of water being made at actual rates instead of book rates.
Marine Stores and Coal for building and repairs of ships.	10,93	11,39	9,03	Decrease was due generally to the causes enumerated under Budget.	The decrease of 2,36 was due chiefly to utilization of stock (2,29), less expenditure on conversion work orders (31), payments for water having been made at lower rates (23), condemnation of *Elphinstone* during the year (20) and less Schedule Expenditure on account of dummy hoppers at Bombay (15), counterbalanced by larger expenditure on repairs to Royal Indian Marine vessels (57) and on the construction of a launch for His Excellency the Viceroy (25).
Other charges	2,37	2,26	4,25	The increase was chiefly due to the change of adjustment of value of imported coal whereby it is credited to Arms Traffic Operations instead of being deducted from this head as formerly.	Increase was nominal and was due to the cause shown under Actuals.
Non-effective Services—					
Pensions	70	72	70		
Total India in Rupees	35,64	37,08	37,62		
Equivalent in Sterling	£ 237,6	£ 247,2	£ 250,8		
England—					
Effective Services—	184,1	175,1	172,9		The indents for stores fell short of the Indian forecast by about 50 but the actual cost exceeded the estimate by about 20. There was thus a saving under Stores (26). There was also an increase due to more officers being on leave than was expected (18) and a decrease in respect of officers undergoing instruction (14). The account included 16 for Schedule Measure expenditure.
Non-effective Services—	24,1	25,0	27,0		The payments on account of Royal Indian Marine Retired pay increased more rapidly than was expected.
Total England	208,2	200,1	199,9		
Grand Total	445,8	447,3	450,7		

46A.—Marine Charges—*concld.*

205. The increase both as regards the actualsof 1910-11, (1,98) and Budget (54), was the result of the value of imported coal issued to Royal Navy subsidised vessels having been adjusted to the credit of Arms Traffic Operations instead of by deduction from Miscellaneous charges under this head As compared with the actuals of 1910-11, an increase under Dockyards (1,97), due to heavy repairs to vessels and the construction of a launch for the Viceroy, was met by a decrease under Marine Stores and Coal (1,90) due chiefly to the utilization of stock which was not replenished. The decrease under Miscellaneous included under Other Charges (1,73) was due to the adjustment already referred to.

206. Similar reasons accounted for the decrease as compared with the Budget under Marine Stores and Coal (2,36) and the increase under Other Charges (2,00) and Dockyard, (1,38). There was also a decrease under Salaries and Allowances (61) due chiefly to the absence of officers on leave and the adjustment of water-supplies at actual rates instead of book rates.

47.—Military Works—Imperial.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India (General)—					
Ordinary demands	89,35	87,93	87,13	The decrease was due to completion in 1910-11 of buildings for mule cadres at Cawnpore, Amballa and Lucknow. The expenditure on Renewals, Minor Works and Special Repairs was also especially heavy in 1910-11 as works held over from previous years were executed in 1910-11. The increase in 1911-12 in the credit for Establishments and Tools and Plant, and the extraordinary expenditure on purchase of Steam Road Rollers for several stations in 1910-11 also account to a certain extent for the decrease.	Compared with the Budget the decrease was due to transfers from the Indian to the English grant and consequent short outlay in India. The gross expenditure (in India and in England) exceeded the Budget Estimate by 21 only which was trifling and called for no remarks.
Special demands	30,32	21,05	33,77	Increase was due to cause shown in column for Budget	The increase over Budget was chiefly due to the additional expenditure during the year incurred on Reconstruction of Indian Infantry Lines damaged by heavy rains at Nowshera and Rawalpindi, on electric installation in Delhi Fort, and to heavy expenditure incurred in providing accommodation for a Gurkha Battalion at Darjeeling (Takdah). Expenditure on improvements of lines for Indian Troops and outlay on Volunteer and Dairy Farm buildings also partly accounted for this excess.
Coorg ordinary demands.	.	2		Expenditure accounted for under Madras	
Central India ordinary demands.	14	23	...	Expenditure accounted for under Central Provinces	
Rajputana ordinary demands.	51	11	.	Expenditure accounted for under United Provinces	
Rajputana special demands.	3	.		Expenditure accounted for under Bengal	
Reserve	...	1,681	.		
	1,20,35	1,26,18	1,20,90		
Central Provinces—					
Ordinary	1	31	16		Includes 14 on account of Central India.
Special	6	...	..		
Burma—					
Ordinary	5,17	1,62	1,85		
Special	18	10	20		
Eastern Bengal and Assam—					
Ordinary	66	64	58		
Special	11	...	1		
Bengal—					
Ordinary	10	40	29		
United Provinces—					
Ordinary	38	32	71		Includes 50 on account of Rajputana.

47.—Military Works—Imperial—*concld.*

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Punjab—					
Ordinary	1,11	94	1,17		
Special	32	17	31		
Madras—					
Ordinary	79	74	74		Includes 1 on account of Coorg
Special	8	..	3		
Bombay—					
Ordinary	80	86	80		
Special	...	...	1		
Total Ordinary	99,65	97,12	96,53		
Total Special	31,10	38,43	34,33		
Total India in Rupees	1,30,75	1,35,55	1,30,86		
	£	£	£		
Equivalent in Sterling	871,7	903,7	872,4		
England	28,7	20,7	37,3		Increase was due to the receipt of indents in excess of the Indian forecast. The Account included 15,1 for Schedule Measure Expenditure.
Total including England.	900,4	924,4	909,7		

207. An excess of 9,46 over the net grant requires the sanction of the Government of India. A reappropriation of 8,45 from this head was sanctioned towards the close of the year by the Government of India, Finance Department (Military Finance). The expectation of savings on which this reappropriation must have been based has proved to be incorrect. It is possible however that the explanation tendered by the Finance Department (Military Finance) which is referred to under 47A.—Special Defences applies to this head also in which case the excess would 1,01 only. The matter requires investigation. The want of a grant for part of the remainder of the excess, *viz*, 38 on account of the electric installation at Delhi Fort was brought to the notice of the Director General in January 1912 who stated that an additional allotment had been applied for but no additional funds were provided by the Government of India.

47A.—Special Defences.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
India (General)	39	1,01	40		The decrease was due to short outlay on Bombay and Karachi Defences and consequent short charges for establishment and tools and plant.
Total India in Rupees	39	1,01	40		
	£	£	£		
Total India equivalent in sterling.	2,6	6,7	2,7		
England	5,4	2	2,0		The demands were larger than the forecast received from India by about 2,8 of which 1,0 is expected to fall in 1912-13. The whole of the expenditure in the Account was attributable to Schedule Measures.
Total including England.	8,0	6 a	4,7		

208. The decrease as compared with the Budget was due to small outlay on Bombay and Karachi Defences. This was apparently due to the Special Defences programme nearing completion.

209. Apparently there is an excess of 3 over the net grant which would require the sanction of the Government of India But I am informed by the Finance Department (Military Finance) that a reappropriation of 11 which was sanctioned on a review of the Revised Estimates took into account previous surrenders under this head and was not meant to be in addition to them.

Railway Capital not charged to Revenue.

Sterling Figures: Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12			Rupee Figures: Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12
£	£	£			Rs.	Rs.	Rs.
			Receipts.				
2,294,3	1,357,5		Capital raised through Companies towards outlay on State Railways (*Net*)	India	3,44,14	2,03,63	...
...	.			England	...	.	...
2,294,3	1,357,5				3,44,14	2,03,63	...
87,3	36,6	57,5	Capital raised and deposited by Railway Companies (*Net*).	India	13,09	5,48	8,62
...	.	*-40,0*		England	.	...	*-6,00*
87,3	36,6	17,5			13,09	5,48	2,62
...			Repayments by Indian Railway Companies.	India			...
2,0	2,0	2,0		England	29	30	30
2,0	2,0	2,0			29	30	30
...			Capital subscribed by Native States towards outlay on State Railways	India		...	...
...				England			..
					.	...	..
2,383,6	1,396,1	19,5	Total Receipts		3,57,52	2,09,41	2,92
			Expenditure.				
7,054,4	5,918,6	4,840,8	48—State Railways Capital	India	10,58,17	8,92,28	7,26,12
1,860,8	2,184,6	2,140,6		England	2,79,12	3,23,19	3,21,09
8,915,2	8,103,2	6,981,4			13,37,29	12,15,47	10,47,21
..			50—Redemption of Liabilities	India		...	...
5,904,1				England	8,85,62		...
5,904,1					8,85,62	.	...
-2,499,0	512,7	314,6	Outlay of Railway Companies	India	*-3,74,86*	76,91	47,19
1,122,0	923,3	673,9		England	1,68,30	1,38,49	1,01,08
-1,377,0	1,436,0	988,5			*-2,06,56*	2,15,40	1,48,27
13,442,3	9,539,2	7,969,9	Total Expenditure		20,16,35	14,30,87	11,95,48

210. Under Head 48.—State Railways, there was a *net* lapse of 1,68,26 or £1,121,8 as compared with the Budget which was made up of decreases aggregating 2,56,07 and increases of 87,81. The principal lapses occurred on the Allahabad-Rae Bareli-Cawnpore Railway (10,85), Bombay, Baroda and Central India Railway (79,64), East Indian Railway (47,19), Great Indian Peninsula Railway (10,07), Itarsi-Nagpur Railway (16,76), North-Western Railway (35,37), Singhjani-Fulchari Railway (5,25), and South Indian Railway (14,84), while the more important increases were Cawnpore-Banda Railway (5,49), Eastern Bengal Railway (8,84), Jullander-Hoshiarpur Railway (7,64), Lower Ganges Bridge (34,59) and Stores (7,38). Details of the expenditure and the causes of the variations are given below:—

48.—State Railways—Capital.

Railways	Accounts, 1910-11	Budget, 1911-12	Accounts, 1911-12.	Explanation
	Rs.	Rs	Rs	
PRINCIPAL LINKS. *Under construction.*				
Allahabad-Rao Bareli-Cawnpore Ry.	58,30	44,75	33,[illegible]0	The lapse on the Budget was due chiefly to the following causes:— Rs Non-receipt of English materials . 5,40 Difference between estimated and contract rates for S G Engines purchased in England 80 Non-supply of fencing stone posts by Contractors 2,17 Short expenditure on stations and buildings 2,22
Akbarpur-Tanda Railway.	37	4,17	2,85	Certain buildings at Tanda were commenced later in the year than was originally contemplated, resulting in failure to work up to the Budget provision by 23 A further saving of 98 was caused by Permanent-way materials having been diverted for use on the Delhi Durbar Railway
Bavana-Agra . .	70	14,00	17,73	As funds became available additional grants were sanctioned by the Railway Board to push on Construction, which covered the increased expenditure As compared with the Budget less expenditure was incurred on Bridge-work (1,54) and Permanent Way (2,20) due to materials not having been received in time for issue to works which was also the cause of an increase of 7,95 in the outstandings under Suspense
Broach-Jambusar .	.	5,00	2,91	The lapse was due to stores not having been received in time from England
Cawnpore-Banda with Branch from Sumerpur to Re'a'al	49	14,00	19,19	The Railway Board in the course of the year allotted an additional grant of 10,00 to meet the cost of permanent way materials to be obtained from Home for the purpose of laying rails as far as the Jumna Bridge, to enable work thereon to be proceeded with expeditiously The late receipt of these materials resulted in a lapse of 3,00 and the failure of the Civil Department to raise debits (1,10) for land acquired during the year contributed further to the lapse on the enhanced grant of 21,00.
Dhakia-Sambhal Railway.	32	4,00	5,34	Owing to the unavoidable carrying forward of certain works from 1910-11, due to scarcity of labour, the allotment was raised subsequently by the Railway Board to 5,92 The saving on this figure was due chiefly to estimated payments for land (24) not having been made and short expenditure on Bridge (11) and station building works (16)
Itarsi-Nagpur and Branch to Pench Valley Coal Fields	48,52	60,00	13,21	The Budget contemplated work on both the sections Nagpur to Pandhurna and Jamai to Parassia. But sanction to the construction of the former was not accorded till late and a start could not be made until very late in the year owing to delay in obtaining possession of land, while in the case of the latter, sanction was not accorded till 1912-13 This resulted in the lapse on the Budget.
Jakhal Hissar . .	95	14,00	17,5[illegible]	The increase of 3,5[illegible] over the Budget was the *net* result of the following variations, and was covered by an additional allotment during the year:— On the provision for outlay on works there was a lapse of 6,98, which occurred chiefly under Ballast and Permanent Way (1,68) and stations and buildings (1,82) due to materials not having been received in time to be used on works. No provision was made in the Budget for fluctuations under Suspense, which resulted in an increase of 10,54 owing to the late receipt of stores for issue to works.

48.—State Railways—Capital—contd.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	Rs.	Rs.	Rs.	
Jullundur Hoshiarpur	.	.	7,64	The construction of this line was sanctioned by the Secretary of State in his despatch No. 36 Ry., dated 5th May 1911, and a grant was allotted which covered the expenditure
Khagaria-Roserah	...	10,00	5,17	Commencement of work was delayed as, owing to staff not being available, it was not found possible to open a division for the construction of the Extension as early as was originally intended, hence the lapse
Lower Ganges Bridge	70,71	55,00	89,59	The strike in England towards the end of the year was responsible for a lapse of 5,10 on stores ordered from England The Budget was, however, inadequate to meet the requirements of the Bridge, and as funds became available during the course of the year, the Railway Board raised the allotment to 89,22, over which the actual expenditure has resulted in a comparatively small excess. The extra grant was required for work on the approaches, sinking, land, and the purchase of Plant
Rajabhatkhawa-Dalsingpara	...	...	3,08	The construction of this line was not contemplated when the Budget was prepared But an allotment of Rs 3,00 was made in October and work commenced in November 1911 The excess over the allotment was trifling
Rangyia-Tangla	5,16	8,00	3,12	Owing to late rains, there was delay in laying the *service line*, and consequently materials for bridge work (2,87) could not be trained in time. There was also difficulty in obtaining labour in the early part of the year and the progress in earthwork (57) Ballast and Permanent Way (35) and Stations and Buildings (62) was slow For these reasons the Budget could not be worked up to
Samastipur-Roserah Extension	91	3,57	5,63	It was not anticipated when the Budget was framed that the whole of the Permanent Way materials would have been supplied during the year, which accounts for the increased expenditure. An additional grant was sanctioned by the Railway Board in the course of the year covering the increased expenditure
Seraikala-Havelian	78	15,00	13,19	The principal variations as compared with the Budget were as under - There was a lapse of 5,02 under Ballast and Permanent Way due to second hand materials released from the North-Western Railway not having been supplied as quickly as anticipated. Against this lapse there was an increase of 3,11 under Suspense, owing to short issues of stores to Works
Singhjani-Fulchari	88	10,00	4,75	The acquisition of land was rather slow, and this delay was responsible for a lapse not only under the head Land (1,00) but also under Formation (89), as earthwork could not be started until land was handed over by the Civil Authorities The failure of the open line to supply 62 lbs. rails and sleepers in time resulted in a further lapse of 3,32.
Southern Shan States	24,48	25,00	27,64	During the year the Railway Board authorised the commencement of work on the second Division, and to meet the increased outlay principally under earthwork raised the allotment to 27,97. An excess of 7,91, however, occurred over the provision made in the Budget for outlay in India, but this was counterbalanced by savings (5,27) under England due to indents sent forward not having been complied with during the year.

48.—State Railways—Capital—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
TRANS-INDUS.				
(Kalabagh Bannu) .	14,33	25,00	21,40	The lapse was chiefly due to English materials amounting to about 2,96 indented for, not having arrived in India during the year There were also savings under Land (37) and Stations and Buildings (8) due in the case of the former to payments being less than anticipated and in that of the latter to works at Bannu and Kalabagh not having been started during the year. The completion of the Permanent Way was, however, pushed forward which resulted in an excess of 1,60 over the Budget provision.
Total of lines under construction .	2,2 ,70	3,11,49	3,24,24	
PRINCIPAL OPEN LINES.				
Assam Bengal Ry.—Part I . .	5	4,55	2,00	The lapse on the Budget was due to the Civil Authorities not having been able to acquire land to the extent anticipated for the Bhairab Bazar Tangi Branch.
Assam Bengal, Part II.	24,76	31,54	26,78	The lapse of 4,76 on the Budget was the *net* result of the following variations.— (1) On Open line works . . . —9,47 (2) On Extensions . . . +4,71 *Net* . —4,76 The lapse on the former was caused chiefly by the non-receipt of English materials, which resulted in a lapse of 5,29 on Rolling Stock works, and by the issue of permanent way materials amounting to 3,14 to Bhairab-Tangi Branch not provided for in the Budget, as when framing the estimate it was anticipated that those issues would be taken to account in 1910-11. The excess on the Extensions occurred on (1) the Kalawra-Kooseara Section (1,23) due to works having been pushed on with a view to the earlier opening of the section for traffic and (2) the Bhairab Bazar-Tangi Branch (3,48), on which also work was pushed on vigorously, additional grant being sanctioned by the Railway Board.
Bombay, Baroda and Central India Railway	67,74	1,33,30	53,66	The following were the principal causes of the lapse :— (*a*) It was subsequently decided not to proceed with the construction of the following works for the time being :— (1) Fencing over bridges at Ahmedabad and Rohtak Road, Delhi, and the line between Ajanti and Nimarkheri and providing gate lodges and gates, 2,84. (2) Staff quarters, etc, at Baroda, Bandra, Bulsar, and Surat, Extension of high level platforms at 24 stations, water-supply at Surat and Amroli, additions and alterations at Kosamba and Dohad 8,31 (*b*) The provision for the following was over-estimated :— (1) Land for additional works at Bandra and Ahmedabad 2,55.

48.—State Railways—Capital—*contd.*

Railways	Accounts, 1910-11	Budget, 1911-12.	Accounts, 1911-12.	Explanation
	Rs.	Rs	Rs.	
B B and C I Railway	..	.		(2) Re-building the Mahi and Par bridges 4,78. (3) General charges 96. (c) Owing to delay in the receipt of English materials from Home and other causes the provision for the following works was not fully utilised .— (1) Electrifying the new carriage and wagon shops at Parel, and providing Tyer's tablet instruments on the Rewari-Bhatinda, Cawnpore Achnera and Rewari-Phulera Sections 1,57. (2) Ballast and permanent way works in connection with sidings at Itola, Sanjan, Savan and Mahalaxmi Sorting and Goods yards at Baroda and Muttra and Junction arrangements at Agra to facilitate the entry of the Bayana Agra Railway and relaying the road with 90 lbs rails on the Broad Gauge system 14,34 (3) Additional machinery for carriage and wagon shops at Ajmere and Locomotive Plant, on the Nagda-Muttra Section 1,12 (4) Additions and alterations to Rolling Stock 15,60 (d) Reduction under Suspense 27,33.
Burma Railway Extensions	1,77	2,86	1,41	Owing to necessary materials not having arrived from England in time, lapses occurred in the provision for Locomotive Engines (83) and Fencing (33) The failure of a firm of ballast contractors to provide ballast added another 26 to the lapse on the Budget.
Coonor Ootacamund	53	2,00	1,34	Against the provision of 1,30 for Engineering works, outlay to the extent of 9 only was incurred, owing to certain works at Coonoor not having been executed, as the estimates for the same were not sanctioned, and to the expenditure on certain works being less than was anticipated The lapse of 1,21 was, however, utilised to the extent of 60 on Rolling Stock.
Eastern Bengal Railway.	80,41	84,66	93,50	Progress in the construction of Rolling Stock works was retarded for want of accommodation in the shops, and the late arrival or non-arrival, in some instances, of English stores during the year These causes resulted in a lapse of 16,31 On the other hand Engineering works were pushed on for which additional grants were sanctioned by the Railway Board in the course of the year. These works contributed 15,11 towards the excess over the Budget and an increase under Suspense added another 10,05.
East Indian Railway	82,20	1,56,57	1,09,38	The lapses that occurred on the Main line and Extensions were as under :— Main line . . . . . . 35,70 Extensions 11,49

48.—State Railways—Capital—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	Rs.	Rs.	Rs.	
E. I. Railway—*contd.*	...	...	...	As regards the main line, a reduction of 10,16 was effected under Suspense due to the result of special efforts in connection with the reduction of stores balances ; and the balance of the lapse was due to the failure of contractors at Home to supply materials to the full extent indented for, and to the cost of Rolling Stock materials purchased and Rolling Stock constructed on Capital account having been transferred to Revenue in order to give renewals preference to additions, sufficient Rolling Stock for both not being available. The savings on extensions occurred chiefly on the Barharwa Azimganj-Katwa Extension (13,01) as at the time of the Budget Estimate it was anticipated that the full equipment of permanent-way would be supplied which was not practicable. Against these savings an excess of 3,14 occurred on the Hooghly-Katwa Extension due to the provision in the Budget having been under-estimated
Gairon'a-Chandpur Railway.	5,89	38	1,20	An additional grant of 87, was allotted by the Railway Board during the course of the year as soon as funds became available to push on construction, raising the total grant to 1,25, on which the lapse was small and called for no special remarks.
Great Indian Peninsula, including Agra Delhi Chord, Bhopal and Baran-Kotah Railways.	5,44,23	1,38,92	1,32,73	Owing to English materials not having arrived till after the 31st March 1912, the provision for the following works could not be spent :— Addition and Renewals of Rolling Stock 10,50 Additional Machinery for Extension to Locomotive Shops, Jhansi . . 4,81 Power Plant and Machinery for new Matunga Carriage Shops . . 4,35 Savings (3,49) also occurred on the Bombay Harbour Branch Extension, due chiefly to the decision to complete and open only the Main line from Kurla to Tank Bunder for traffic, and to work on the Tank Bunder interchange yard having been held in abeyance pending the settlement of certain questions with the Bombay Port Trust, as well as to the construction of the Duncan Causeway Overbridge having been deferred pending consideration of an alternative proposal. Against these savings an excess of 3 59 occurred on the Agra Delhi Chord Railway, due chiefly to works undertaken to meet increased traffic demands on account of the Coronation Durbar, not contemplated at the time of the Budget, while on the Main line excesses occurred on the following works, which were pushed forward to meet urgent demands for increased facilities :— Remodelling the yard at Kalyan . . 6,35 Doubling the line between Shegaon and Nagpur . . . . 4,11 New Carriage and Wagon Shops, Matunga 3,91

48.—State Railways—Capital—*contd.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Account, 1911-12.	Explanation.
	Rs.	Rs.	Rs.	
North-Western Railway.	1,99,07	2,56,86	2,21,49	The lapse of 35,37 occurred on Rolling Stock (47,78) and other works (20,68) owing chiefly to a large number of works entered in the Budget for which plans and estimates were not ready, to over-estimating and to English materials indented for not having been received during the year owing to the labour strikes in England. These lapses were counterbalanced to a certain extent by an increase of 19,56 under Suspense against a reduction of 13,50 estimated for. The defects indicated are receiving the attention of the Railway Board.
Oudh and Rohilkhand Railway.	48,44	25,35	27,90	The accounts for 1910-11 included outlay on the Balamau-Sitapur (5,98) and Rosa-Sitapur (13,15). Extensions, which have since been opened and merged into the Main line. The expenditure on the Main line in the previous year amounted to 29,31). English materials to the extent of 4,05 for Rolling Stock works were not received during the year involving a further saving in Indian outlay. This lapse on the Budget, however, was counterbalanced by additional Engineering works amounting to 2,27, having been undertaken as soon as funds became available, and to an increase of 5,65 under Suspense, due to stores not having been issued to the extent anticipated.
Shorkot Road Chichoki	26,98	7,57	5,12	The lapse was chiefly due to less expenditure of 6,40 on ballast and permanent way which was due to difficulty in obtaining ballast trucks from the Traffic Department. This decrease was counterbalanced to a certain extent by the reduction made under Suspense being 4,15 less than anticipated.
South Indian Railway	28,11	48,00	33,16	The non-arrival of English stores and the provision for country stores not having been fully utilised resulted in a lapse of 12,83 on the Budget. Further lapses occurred owing to the issues and sales of stores being greater by 1,11 than provided for in the Budget and by the postponement of certain works (89) entered in the Budget.
Tirhoot Railway and Extensions.	3,16	10,60	6,58	The principal causes which contributed to the lapse on the Budget, besides savings on numerous small works, were the abandonment owing to floods of the construction of the Partabganj-Bhimnagar Extension (51), slower progress than was anticipated of work on the new bridge No. 5B, Sagauli-Raxaul Branch (41), non-receipt of sanction to certain works (63) excessive provision in the case of others (1,23) and a reduction under Suspense (98).
Total of Open lines	11,13,34	9,03,16	7,16,25	
Other Railways	*—5,42*	82	*—66*	The lapse was due to (1) a credit of 13 afforded on account of certain lands relinquished by the Tinnevelly-Quilon Railway (British Section), (2) credit of 21 on account of write-back of discount on debentures charged to Capital account of Tinnevelly-Quilon Railway (Native State Section) in 1910-11, and (3) credit to Government of the sale-proceeds of the South Indian Railway share of the obsolete and unserviceable stores of the old Madras Railway, rejected by the South Indian Railway.

48.—State Railways—Capital—*concld.*

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Explanation.
	Rs.	Rs.	Rs.	
Stores . . .	2,66	...	7,38	The excess over Budget was due to payments in England for stores purchased (1) for State Railways for which invoices had not been received, and (2) for Native State lines, in respect of which deposits had not been received from the Durbars concerned before the close of the year.
GRAND TOTAL .	13,37,28	12,15,47	10,47,21	
	£	£	£	
Equivalent in Sterling	8,915,2	8,103,2	6,981,4	
Charged in England .	1,860,8	2,154,6	2,140,6	
Ditto India .	7,054,4	5,948,6	4,840,8	

Capital of Indian Railway Companies.

Railways	India.		England		Total.	
	Budget, 1911-12.	Accounts, 1911-12	Budget, 1911-12	Accounts, 1911-12	Budget, 1911-12.	Accounts, 1911-12
Assisted Companies.	£	£	£	£	£	£
Assam-Bengal	+73,1	+38,2	−73,1	−38,2	...	...
Bengal-Nagpur	−529,0	−321,7	−190,4	−194,0	−719,4	−516,7
Burma	−139,3	−148,2	−218,8	−164,3	−358,1	−312,5
Lucknow-Bareilly	+11,4	+5,2	−13,4	−47,2	−2,0	−42,0
Madras and Southern Mahratta Railway	+108,3	+168,4	−425,6	−258,2	−317,3	−89,8
	−475,5	−2[illegible]1,1	−921,3	−711,9	−1,[illegible]96,9	−973,0
Branch Line Companies						
Ahmedabad-Parantij	−6	−2		..	−6	−2
Hardwar-Dehra	.	−1,4				−1,4
Mymensingh-Jamalpur-Jagannath-gung		−5				−5
Ahmedabad-Dholka	.	−1	.	.		−1
Tapti Valley		+2			.	+2
Amritsar Patti	..	+10,2		.	..	+10,2
Patti-Kasur		−6,3	..	..	..	−6,3
Idar-Road-Brahmarked		+2,1	.	..	..	+2,1
Murtrapur-Ellichpur	...	.	.	..	..	..
	−6	+4,0		..	−6	+4,0
Total	−476,1	−257,1	−921,3	−711,9	−1,397,4	−969,0

211. As explained in former reports, these are all *net* sums representing the excess of deposits with Government on account of capital raised by the Companies over withdrawals, or *vice versa*. The Indian figures represent the difference between the advances taken by the Companies and the credits received chiefly on account of stores used on Revenue account The English figures represent the difference between the Capital deposited by Companies with the Secretary of State and the withdrawals for expenditure on stores, establishment charges, etc These figures are necessarily liable to great fluctuations but the following general explanations are furnished :—

212 In England under Assisted Companies the actual capital receipts from and payments on Capital Account to Railway Companies amounted to

Capital of Indian Railway Companies—*concld.*

£2,0 and £713,9, respectively, against the Budget provisions of £1,672,0 and £2,593,3 the differences being due chiefly to debentures aggregating £1,670,0 not having been discharged and replaced by fresh Capital as anticipated. Rohilkund and Kumaon Railway debentures amounting to £40,0 were discharged but were not replaced. Short outlay also occurred in establishment charges and stores etc, chiefly on account of failure of contractors to supply stores in consequence of labour strikes.

213 The variations in Indian figures compared with the Budget estimate are explained below :—

Assam-Bengal Railway.—The short credit of £34,9 was due to less expenditure in England on account of stores, establishment charges, etc.

Bengal-Nagpur Railway.—Under Open lines there was a lapse of £13,8 while on lines under construction the lapse amounted to £191,0 The former was due to the non-receipt of English materials in time, old underframes of Passenger stock not being available for the erection of 10 Horse Boxes and to credit received for 75 wagons sold to the Sara Bridge works. The latter was made up to of lapses on the following lines :—

Gondia-Chanda.—£221,9 due to orginal requirements having been overestimated and delay in settling Terminus at Chanda.

Parvatipur-Singapur—£57,3—Owing to wants of funds, the Railway Board ordered the stoppage of work.

Nagpur-Chindwara (£44,6) and Bobbili-Salur (27,6) —Owing to realignments, construction work was delayed.

Mahuda Jamoonia (Ramgarh Bokharo) £32,9—construction work was sanctioned on first 12 miles only. The lapse was also due to delay in land acquisition operations.

Burma Railways—The excess of £8,9 was due £5,7 to engines for the Burma Railway Extensions not having been received in time to permit of charges being raised against the Extensions during the year, £1,4 to the purchase of large amount of timber for stock, advantage being taken of low prices, £9,5 to issues and sales of stores not having been made to the extent anticipated. Against these excesses there was a lapse of £16,6 on Rolling Stock due to the non-receipt of materials from England. Minor savings and excesses account for the difference (£8,9) between the Accounts and Budget

Lucknow-Bareilly Railway.—The short credit of £6,2 was due to underestimation of the anticipated expenditure on the Dudwa Branch Conversion

Madras and Southern Mahratta Railway.—The increased credit of £60,1 was due to a reduction of £119,2 under Suspense against an increase of £17,3 provided for in the Budget This reduction was counterbalanced to a certain extent by increased expenditure on works due to certain works not having been done in the previous year owing to late receipt of materials These had consequently to be carried out during 1911-12

214 The Branch Lines Companies deposit Capital in Government Teasuries and draw against these deposits for expenditure on construction according to requirements. During the year £57,5 were deposited and £53,5 withdrawn as against £36,6 and £37,2 provided in the Budget Estimate, the differences being due chiefly to deposits and withdrawals amounting to £21,6 in respect of the Murtajapur-Ellichpur Railway, the construction of which was sanctioned during the year.

RAILWAY AND IRRIGATION CAPITAL NOT CHARGED TO REVENUE.

49.—Irrigation Works.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
Imperial.	R	R	R		
India	...	6.50	...	......	
Central Provinces	1,39	2,00	3,40	The increase was due to the commencement of the construction of the Waingange Canal and of the survey of the Mahanuddy Canal.	The increase was due to the causes enumerated under actuals. Provision was not made for these projects in the Budget, an additional allotment being sanctioned by the Government of India after the commencement of the year.
Burma	12,03	12,38	20,01	The increase over the actuals of 1910-11 was due to the expenditure on the Twante Canal dredger partly counterbalanced by smaller outlay in other Canals owing to the difficulty in obtaining labour.	Apart from the special expenditure of 12,97 on the Twante Canal which was not provided for, the decrease below the budget was due to smaller outlay on distributaries in the Shwebo, Yeu and Mon canals, and on earthwork in the Yeu and Mon canals, to smaller outlay under establishment in the Shwebo and Mon canals and to the incomplete utilization of the provision made for the acquisition of land in the Yeu canal.
United Provinces	10,02	8,91	10,05		The increase was attributed to expenditure for a bund at Belwala Head works and to higher outlay on the Hathras branch, Agra and Dun-canals.
Punjab	1,18,76	1,25,04	1,47,45	The increase was due partly to a cheap labour market, partly to new works having been sanctioned during year in the Lower Chenab and Upper Jhelum Canals and partly to the work on the Head works of the Lower Bari Doab Canal having been in full swing, counterbalanced by decreases due (1) to abandonment of certain projects in the Upper Chenab Canal for want of sanction to estimates, (2) to stoppage of work in the Lower Chenab Canal, and 3) in the Upper Chenab canal the figures for which for year 1910-11 included expenditure on important works.	The increase was due partly to new works having been sanctioned during the year in the Lower Chenab and Upper Jhelum Canals and partly to the works on the Head-works of the Lower Bari Doab Canal having been in full swing, counterbalanced partly by a decrease due to abandonment of certain projects in the Upper Chenab Canal for want of sanction of estimates and partly to stoppage of work in the Lower Jhelum Canal.
North-West Frontier	20,71	26,00	30,24	Same remarks as under Budget.	The increase was due to progress of works on the Upper Swat River Canal having been accelerated and to heavy expenditure on Tools and Plant and a large balance under Suspense.
Madras	7,01	6,00	4,03	The decrease was due chiefly to want by sanctions to Estimates and Revised Estimates and to transfers and writes-back	Decrease below Budget was due mainly to want of sanctioned estimates, late receipt of sanction to revised estimates, heavy rains, large credits on account of refund of land compensation charges in the Kistna Delta System and transfer of certain portable engines and plant in the Divi Pumping Project and writes-back of outlay on certain works from Capital to Revenue in the Periyar System.
Bombay	1,45	3,00	2,15	The write-back in the accounts of 1910-11 of the Capital cost of the old Head Regulator from the Capital to the Revenue Account of the Begari Canal owing to the construction of a new one in its place was chiefly responsible for the increase during the year 1911-12.	The decrease was due to surrenders of grants for the Jamrao and Nasrat Canals owing to recoveries from the colonists and on the Begari and Mahiwah due chiefly to non-payment of land compensation owing to delay in settling the claims.
Probable savings	...	—10,00	...		
Total Indian Rupees	1,71,37	1,79,83	2,17,33		
	£	£	£		
Total India: Equivalent in Sterling	1,142,5	1,198,9	1,448,9		
England	61,4	67,8	87,6		The demands for stores were greater than anticipated.
Total including England.	1,203,9	1,226,7	1,536,5		

49.—Irrigation Works—contd.

215 The Budget provided provincial allotments for Indian expenditure amounting to 1,89,88 and anticipated a saving of 10,00 on this figure. In the result the net Budget was exceeded by 78,05 The savings actually realized in the provinces were in India (6,50) where the provision was not utilized, in Madras (1,97) due to want or late receipt of sanctions to estimates, heavy rains and to transfers and writes-back and in Bombay (85). Increases occurred in the Punjab (22,41) due to new works having been sanctioned during the year on the Lower Chenab and Upper Jhelum Canals counterbalanced by decreases in the Upper Chenab Canal due to the abandonment of certain works for want of sanctioned estimates and in the Lower Jhelum Canal on account of stoppage of work in the Shahpur Branch ; in Burma (7,63) due to expenditure on the Twinte Canal (12,97) not provided for in the Budget counterbalanced by savings due chiefly to difficulty in procuring labour for the Yeu, Mon and Shwebo Canals and to smaller charges on earth work and establishments and in the North West Frontier Province (4,24) due to progress of work on the Upper Swat River Canal having been accelerated, to heavy expenditure in tools and plant and a large Suspense Balance

216 The increase as compared with the previous actuals was 45,90 and occurred chiefly in the Punjab (28,69), the North West Frontier Province (9,53) and Burma (7,98) and was due to the causes already described

50.—Redemption of Liabilities.

Railways.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.
England.	£	£	£
Indian Midland	5,904,1	..	...

51.—Initial expenditure on the New Capital at Delhi.

Province.	Accounts, 1910-11.	Budget, 1911-12.	Accounts, 1911-12.	Local Account Officer's Review of Actuals against Actuals, 1910-11.	Local Account Officer's Review of Actuals against Budget, 1911-12.
	R	R	R		
India	..	..	75		
	£	£	£		
Equivalent in Sterling			5,0		

Appropriation Audit Statement.

Province.	Net Grant as in Grant Statement.	Actual Expenditure.	Excess, if any.	Sanctioned by Imperial Government.	Awaiting sanction.
		R	R	R	
India	.	75	75	.	75

DEBT HEADS.

218. **Permanent Debt.**—The net result of the transactions under this head was + £1,828,2 as compared with an estimate of + £2,088,9. The difference was due to the payments in full during 1910-11 in respect of the Balance of Loan of £3,500,0 issued by the India Office in March 1911, having been more than the Estimate and the balance due in the year under report being consequently less, partly counterbalanced by less conversion of 3 per cent rupee loan into 3½ per cent loan in India. **SECTION O.**

219. **Temporary Debt.**—The net estimate of — £500,0 was realized in the Accounts

220 **Unfunded Debt.**—The net result was + £1,815,2 against an estimate of + £1 123,3, the variation being due to the growth of the Savings Bank transactions which form the bulk of the transactions under this head **SECTION P**

221 **Deposits and Advances.**—The net result of the transactions under this head was + £2,209,5 against an estimate of — £1,339,5 The difference occurred chiefly in India under the Provincial balances which are merely *per contra* entries against provisions in the revenue account. The receipts under Deposits of District Funds, Departmental and Judicial Deposits, Advances, and Suspense Accounts were also under-estimated in the Budget In England, on the other land, the advance of £50,0 made to the Imperial Bank of Persia for purposes of the Persian Government was not foreseen in the Budget and there were more investments in British and Colonial Government securities for Gold Standard Reserve **SECTION Q.**

222. **Imperial Loans and Advances.** **SECTION R.**

	Rupees Budget	Rupees Actuals	Sterling Budget	Sterling Actuals
Cr	31,52	39,71	210,1	264,7
Dr	48,65	9,42	324,3	62,8
Net	—17,13	+30,29	—114,2	+201,9

The lump provision of 40,00 was only partially utilized for further advances under this head and recoveries include adjustments made on account of remission of loans granted as a Darbar concession to certain Native States in Kathiawar and Gujarat and on account of provincialization of the recoverable balances of principal of the debts due by the States for which no provision was made in the Estimate in Bombay

223. **Provincial Loans and Advances.** **SECTION RR**

	Rupees Budget	Rupees Accounts	Sterling Budget	Sterling Accounts.
Cr	1,50,90	1,48,01	1,006,0	986,7
Dr	1,46,27	1,76,99	975,1	1,179,9
Net	+4,63	—28,98	+30,9	—193,2

The unfavourable agricultural season in the United Provinces and Bombay necessitated larger advances to cultivators and in the latter Presidency also to Native States, land-holders and other notabilities Provision for Loans to Municipalities and Repayments by land-holders, etc., also proved excessive in some provinces

224. **Loans to Local Boards for Railway Construction.**—No remarks **SECTION T**

225. **Remittances.**—The net figure under this head was the result of very large transactions The actual figure was + £49,5 against an estimate of + £2,2. The difference occurred chiefly in India under other Local Remittances

Secretary of State's Bills. **SECTION U**

	Budget £	Actuals £
Drawings	15,825,0	25,070,2
Payments	15,825,7	24,929,2

226. The actuals included surplus opium receipts remitted for the discharge of temporary debt in 1912-13 Moreover, owing to the large trade demand sales of Bills and Transfers were effected which will be applied towards meeting the net disbursements in 1912-13 and the discharge of further India Sterling Bills.

Section V.—CASH BALANCE.

	1911-12. Budget.	1911-12. Accounts.
BALANCE ON 1ST APRIL 1911—	£	£
India	12,465,5	13,566,9
England	17,543,4	18,174,4
TOTAL	30,008,9	31,741,3
BALANCE ON 31ST MARCH 1912—		
India	12,483,2	12,279,7
England	10,232,5	19,463,7
TOTAL	22,715,7	31,743,4
Increase (+) or decrease (—) of balance on 31st March 1912	-7,293,2	+2,1

227. The above difference is distributed between India and England in the following proportions :—

	1911-12. Budget.	1911-12. Accounts.
	£	£
India	+17,7	-1,287,2
England	-7,310,9	+1,289,3
TOTAL	-7,293,2	+2,1

228. Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of £7,295,3. The variations which brought about this result are as follows :—

	Better.	Worse.
	£	£
Imperial surplus	3,121,1	...
Provincial surplus	2,685,1	...
Decrease in the Railway and Irrigation Capital not charged to Revenue	...	82,0
Decrease under Permanent Debt	...	265,7
Decrease in the receipts under Appropriation for Reduction, etc.	...	42,0
Increase in the Deposits of Savings Bank	694,1	...
Increase under Deposits of Local Funds	234,5	...
Decrease under Gold Standard Reserve	...	410,1
Increase under Advances	330,6	...
Increase under Suspense	146,0	...
Increase under Departmental and Judicial Deposits	599,5	...
Net increase in repayments under Loans and Advances by Imperial Government	316,1	...
Net increase in advance do do. Provincial Governments	...	224,1
Increase in the balance of Secretary of State's Bills remaining unpaid at the end of the year	141,2	...
Increase in the receipts under Remittances	47,3	...
Minor variations	3,7	...
	8,319,2	1,023,9
NET BETTER	7,295,3	

M. F. GAUNTLETT,

Comptroller and Auditor General.

The 12th March 1913.

Accounts . . . . 1910-1911.

Budget Estimate . . . . . 1911-1912.

Accounts . . . . 1911-1912.

CONTENTS.

General Statement of

	For details, *vide* Abstract A.	RECEIPTS.		
		ACCOUNTS, 1910-11.	BUDGET ESTIMATE, 1911-12.	ACCOUNTS, 1911-12.
Revenue—		£	£	£
Principal Heads of Revenue—				
Land Revenue	A	20,877,521	21,418,800	20,764,697
Opium	"	7,521,963	4,280,400	5,961,276
Salt	"	3,176,950	3,291,700	3,391,212
Stamps	"	4,811,691	4,799,600	4,816,129
Excise	"	7,030,814	7,226,400	7,609,758
Customs	"	6,619,006	6,214,000	6,468,567
Other Heads	"	5,010,538	5,068,100	5,194,604
TOTAL PRINCIPAL HEADS		53,046,985	52,294,000	54,205,240
Interest	"	1,465,439	1,177,000	1,448,741
Post Office	"	1,996,922	2,136,100	2,184,279
Telegraph	"	997,159	1,046,400	1,087,425
Mint	"	196,110	198,500	367,100
Receipts by Civil Departments	"	1,211,123	1,211,600	1,288,131
Miscellaneous	"	677,891	600,300	813,076
Railways Net Receipts	"	13,881,461	13,963,600	15,891,725
Irrigation	"	3,604,521	3,824,100	3,980,053
Other Public Works	"	293,838	335,300	326,924
Military Receipts	"	1,221,029	1,248,000	1,343,057
TOTAL REVENUE		80,682,473	76,084,900	82,885,760

Accounts and Estimates.

	For details, *vide* Abstract B.	DISBURSEMENTS.		
		ACCOUNTS, 1910-11.	BUDGET ESTIMATE, 1911-12	ACCOUNTS, 1911-12.
Expenditure—		£	£	£
Direct Demands on the Revenues	R	8,856,228	9,071,000	8,670,174
Interest	"	2,168,902	2,125,100	2,087,785
Post Office	"	1,950,892	2,021,000	2,008,470
Telegraph	"	976,832	1,098,600	1,098,924
Mint	"	92,369	93,800	116,507
Salaries and Expenses of Civil Departments	"	14,931,367	16,858,400	16,466,166
Miscellaneous Civil Charges	"	4,810,767	4,886,700	4,898,528
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000
Railway Interest and Miscellaneous Charges	"	11,868,965	12,113,800	12,108,955
Irrigation	"	3,110,184	3,343,600	3,174,883
Other Public Works	"	4,537,462	5,501,500	5,454,048
Military Services	"	20,486,071	20,828,200	20,901,687
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL		74,784,984	78,931,700	77,926,332
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	"	1,961,202		,414 02"
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial balances	"	.	*1,716,000*	*444,94.*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		76,746,186	77,215,700	78,895,416
Surplus	"	3,936,287	819,200	3,940,334
TOTAL		80,682,473	78,034,900	82,835,750

General Statement of

	For details, *vide* Abstract C.	RECEIPTS. Accounts, 1910-11.	Budget Estimate, 1911-12.	Accounts, 1911-12.
		£	£	£
Surplus	C	3,936,287	819,200	3,940,334
Railway and Irrigation Capital not charged to Revenue—				
Capital raised through Companies towards outlay on State Railways (Net)	"	2,294,278	1,357,500	...
Capital raised and deposited by Railway Companies (Net)	"	87,241	36,500	17,497
TOTAL CAPITAL ACCOUNT, RECEIPTS	"	2,381,519	1,394,000	17,497
Debt, Deposits, and Advances—				
Permanent Debt (Net Incurred)	"	8,896,956	2,088,900	1,833,173
Unfunded Debt (Net Incurred)	"	1,164,908	1,123,300	1,815,193
Deposits and Advances (Net)	"	[illegible],550,367	...	2,209,480
Loans and Advances by Imperial Government (Net Repayments)	"	174,074	...	201,914
Loans and Advances by Provincial Government (Net Repayments)	"	576,135	30,900	...
Loans to Local Boards for Railway Construction	"	6,328	6,600	6,583
Remittances (Net)	"	203,370	2,200	49,524
Secretary of State's Bills drawn	"	23,638,308	15,825,000	25,070,316
TOTAL RECEIPTS		43,528,247	21,290,100	35,133,914
Balance on 1st April—India	"	12,295,428	12,465,528	18,566,922
England	"	15,809,618	17,543,418	18,174,349(a)
GRAND TOTAL		70,633,293	51,299,046	66,875,185

(a) Of this amount, £1,477,358 represents the funds of the Gold Standard Reserve.

Accounts and Estimates concluded

	For details vide Abstract C	DISBURSEMENTS		
		Accounts 1910 11	Budget Estimate 1911 12	Accounts 1912 13
		£	£	£
Railway and Irrigation Capital not charged to Revenue—				
Outlay on Irrigation Works	C	1 (3 888	1 266 700	1 536 531
Outlay on State Railways		8)15 0)	8 1(3 200	6 981 884
Outlay of Railway Companies (Net)		1 ‑"o](	1 134 000	986 r90
Capital involved in Redemption of Railway Liabilities		5 904 100		
Initial Expenditure on New Capital at Delhi				4 992
Total Capital Account Disbursements		14 17 230	10 803 00	)509 197
Debt, Deposits, and Advances—				
Temporary Debt (Net discharge)		1 000 000	500 000	500 000
Deposits and Advances (Net)			1 33) 000	
Loans and Advances by Imperial Government (Net Advances)			114 200	
Loans and Advances by Provincial Government (Net Repayment)				198 155
Secretary of State's Bills paid		23 214 792	15 825 700	24 929 181
Total Disbursements		38 892 022	28 583 300	35 131,773
Balance on 31st March—India		13 566 923	12 483 228	12 279 689
England		18,174 349	10 232 518	(a)19 463 723
GRAND TOTAL		70,633)93	51,299,046	66 875 185

(a) Of this amount, £1,072,710 represents the funds of the Gold Standard Reserve

Abstract A.—*Detail*

HEADS OF REVENUE	ACCOUNTS, 1910-11. India (Rupee figures). Imperial.	Provincial.	Total (converted into £ at R15=£1).	England.	Total.	Number of item.
	R	R	£	£	£	
A.—Principal Heads of Revenue—						
I.—Land Revenue	9,50,36,280	21,81,26,578	20,877,521	...	20,877,521	1
II.—Opium	11 28,29,433		7,521,962	...	7,521,962	2
III.—Salt	4 76,39,253	.	3,175,950	..	3,175,950	3
IV.—Stamps	3.65,70,770	3,56,04,593	4,811,691	..	4,811,691	4
V.—Excise	5,37,76,727	5,16,77,088	7,030,314	...	7,030,314	5
VI.—Provincial Rates	3,370	83,12,307	554,378	.	554,378	6
VII.—Customs	9,92 85,138	.	6,619,009	..	6,619,009	7
VIII.—Assessed Taxes	1,33,41,591	1,05,57,622	1,593,301	.	1,593,301	8
IX.—Forest	1,42,05,604	1,32,37,094	1,829,557		1,829,557	9
X.—Registration	58,734	63,29,091	425,855	..	425,855	10
XI.—Tributes from Native States	91,11,699	..	607,447	..	607,447	11
TOTAL	48,18,58,909	34,38,45,873	55,016,985		55,046,985	12
B.—XII.—Interest—	1,68 42,013	49,57,573	1,053,306	412,133	1,465,439	13
C.— XIII.—Post Office	2,99,53,836		1,996 922	...	1,996,922	14
C.— XIV.—Telegraph	1,18 92,327	...	992,822	4,337	997,159	15
C.— XV.—Mint	29 41,653		196 110		196,110	16
D.—Receipts by Civil Departments—						
XVI.—Law and Justice { Courts of Law	2 62,815	43,97 132	310,663	..	310,663	17
XVI.—Law and Justice { Jails	3,74,615	32,16 2 2	237,791	..	237,791	18
XVII.—Police	1,76,778	21 79 814	155 373	...	155,373	19
XVIII.—Ports and Pilotage	..	21,97 963	146,531	...	146,531	20
XIX.—Education	37 013	27,17,553	183,636	.	183,636	21
XX.—Medical	8,552	9,35,014	62,891	806	63,697	22
XXI.—Scientific and other Minor Departments	1 79,053	15,03 530	112,172	1,260	113,432	23
TOTAL	10 08,626	1,71,27,329	1,209,057	2,066	1,211,123	24
E.—Miscellaneous—						
XXII.—Receipts in aid of Superannuation, etc.	12 42 765	7,49,227	132,801	62,688	195,489	25
XXIII.—Stationery and Printing	6 81 974	7,83,868	97,656	.	97,656	26
XXIV.—Exchange	10,51,256		70 084		70,084	27
XXV.—Miscellaneous	15 18,748	27,56,383	285,009	29,653	314 662	28
TOTAL	44.93,763	42,89,478	585,550	92 341	677,891	29
H.—Railways—						
XXVI.—State Railways (Gross Receipts)	45 93,47,555	95,331	30 629,526	230	30,629,756	30
DEDUCT.—Working Expenses	*24,47,73 609*	*80,826*	*16 323 629*	.	*16,323,629*	31
Surplus profit paid to Companies, etc.	*69,60,184*		*464 012*	...	*464,012*	32
NET RECEIPTS	20,76,13,769	14 505	13,841,885	230	13,842,115	33
XXVIII.—Subsidized Companies (Government share of surplus profits and Repayment of Advances of interest)	2,03,920	..	13,595	25,751	39,346	34
TOTAL	20,78,17,689	14 505	13,855,480	25,981	13,881,461	35
J.—Irrigation—						
XXIX.—Major Works:						
Direct Receipts	1,51,68,147	1,91,52,611	2,288,051	.	2,288,051	36
Portion of Land Revenue due to Irrigation	1,01,86,223	74 83 855	1,178,005	...	1,178,005	37
XXX.—Minor Works and Navigation	10,68,639	23,36,341	228,465	.	228,465	38
TOTAL	2,64,43,009	2,89,74,807	3,694,521		3,694,521	39
K.—Other Public Works—						
XXXI.—Civil Works	4,90,275	30,17,224	273,833	20,000	293,833	40
L.—Military Receipts—						
XXXII.—Army:						
Effective	84,07,433	...	560,496	387,658	948,154	41
Non-Effective	11 87,317	...	79,154	31,341	110,495	42
XXXIII.—Marine	13,76,810	...	91,787	..	91,787	43
XXXIV.—Military Works	10,58,888	..	70,593	...	70,593	44
TOTAL	1,20,30,453	...	802,030	418,999	1,221,029	4[illegible]
TOTAL REVENUE	79,27,72,553	40,28,26,668	79,706,616	975,857	80,682,473	4[illegible]

of Revenue.

Number of Item	BUDGET ESTIMATE, 1911-12. India (Rupee figures) Imperial.	Provincial.	Total (converted into £ at R15=£1).	England.	Total	ACCOUNTS, 1911-12. India (Rupee figures). Imperial.	Provincial.	Total India (converted into £ at R15=£1).	England.	Total.
	R	R	£	£	£	R	R	£	£	£
1	15,25,44,000	16,87,38,000	21,418,800	..	21,418,800	11,53,67,139	19,61,03,317	20,764,097	...	20,764,097
2	6,42,06,000	...	4,280,400	.	4,280,400	8,94,19,170	...	5,961,278	...	5,961,278
3	4,93,75,000		3,291,700		3,291,700	5,08,68,180		3,391,212	.	3,391,212
4	3,65,07,000	3,54,87,000	4,799,600	...	4,799,600	3,66,13,120	3,57,83,820	4,815,129	..	4,815,129
5	3,24,52,000	7,59,44,000	7,226,400	..	7,226,400	3,39,35,352	8,0[illegible],10,933	7,609,753	...	7,609,753
6	13,000	81,61,000	545,000	..	545,000	13,592	82,16,603	548,680	...	548,680
7	9,32,10,000		6,214,000		6,214,000	9,70,28,199		6,468,567	...	6,468,567
8	1,32,61,000	1,07,90,000	1,603,400	.	1,603,400	1,36,86,519	1,11,06,062	1,652,878	..	1,652,878
9	10,00,000	2,69,84,000	1,865,500		1,865,500	10,38,209	2,[illegible]2,44,180	1,952,179	..	1,952,179
10	65,000	63,91,000	430,100	..	430,100	67,394	66,20,518	445,862	..	445,862
11	92,83,000		618,800	...	618,800	89,25,074	.	595,005	..	595,005
12	45,19,16,000	83,24,94,000	52,294,000		**52,294,000**	44,69,92,248	36,60,86,758	54,205,240	.	**54,205,240**
13	1,03,80,000	40,04,000	959,600	217,400	**1,177,000**	1,04,86,928	13,87,150	991,739	457,002	**1,448,741**
14	3,20,42,000	.	2,136,100	..	**2,136,100**	3,20,14,179	...	2,134,279	...	**2,134,279**
15	1,56,29,000		1,041,900	4,500	**1,046,400**	1,62,36,513		1,082,436	4,989	**1,087,425**
16	29,78,000		198,500		**198,500**	55,04,452		366,963	137	**367,100**
17	2,07,000	42,77,000	302,900	...	302,900	2,90,613	17,61,247	323,669	...	323,669
18	3,36,000	32,64,000	240,000	...	240,000	3,75,083	31,25,2[illegible]	253,855	...	253,855
19	1,24,000	21,42,000	151,100	...	151,100	59,506	17,81,559	122,738	..	122,738
20		21,41,000	142,700	.	142,700		22,76,0[illegible]	151,737	.	151,737
21	41,000	29,67,000	200,500		200,500	44,906	30,39,247	205,610	..	205,610
22	9,000	9,26,000	62,400	900	63,300	7,655	9,82,168	65,988	859	66,847
23	1,71,000	11,82,000	110,200	900	111,100	2,75,901	11,22,018	113,187	998	114,165
24	9,18,000	1,71,99,000	1,209,800	1,800	**1,211,600**	10,53,597	1,74,90,513	1,236,274	1,857	**1,238,131**
25	12,16,000	7,45,000	130,700	64,000	194,700	12,86,613	7,81,623	131,751	66,719	201,470
26	7,06,000	7,45,000	96,800	..	96,800	6,61,671	7,91,691	96,891	..	96,891
27						15,85,457		105,697		105,697
28	18,05,000	25,27,000	288,800	20,000	308,800	25,31,[illegible]46	30,50,546	372,304	36,714	409,018
29	37,27,000	40,17,000	516,300	8[illegible]00	**600,300**	60,17,787	46,26,860	709,643	103,433	**813,076**
30	47,14,00,000	1,00,000	31,433,400	200	31,433,600	50,35,6[illegible],021	1,16,465	33,578,899	230	33,579,129
31	*45,71,15,000*	*85,000*	*17,146,700*	.	*17,146,700*	*25,88,61,617*	*84,107*	*17,263,048*		*17,263,048*
32	*56,62,000*		*377,500*		*377,500*	*72,30,008*		*482,001*	..	*482,001*
33	20,86,23,000	15,000	13,909,200	200	13,909,400	23,74,75,396	32,358	15,833,850	230	15,834,080
34	2,05,000	...	13,700	40,500	54,200	1,92,296		12,820	44,825	57,645
35	20,88,28,000	15,000	13,922,900	40,700	**13,963,600**	23,76,67,692	32,358	15,846,670	45,055	**15,891,725**
36	1,42,89,000	2,03,90,000	2,311,900		2,311,900	1,47,35,150	2,09,87,838	2,381,533	...	2,381,533
37	1,04,59,000	85,45,000	1,267,000	.	1,267,000	1,10,88,126	91,83,831	1,351,415	...	1,351,465
38	13,45,000	23,33,000	245,200		245,200	13,91,829	23,13,980	247,054	...	247,054
39	2,60,93,000	3,12,68,000	3,824,100	...	**3,824,100**	2,72,15,105	3,24,85,609	3,980,052	..	**3,980,052**
40	9,81,000	40,48,000	335,300	.	**335,300**	10,53,848	38,30,019	326,924	..	**326,924**
41	83,78,000	...	558,200	425,800	984,000	93,45,431		616,362	444,668	1,061,030
42	11,24,000	..	74,900	32,000	106,900	12,45,992	...	83,066	35,270	118,336
43	13,56,000	...	90,400		90,400	12,73,487	...	84,900	...	84,900
44	10,00,000	...	66,700	...	66,700	11,51,866	...	76,791	...	76,791
45	1,18,53,000	...	790,200	457,800	**1,248,000**	1,29,46,776	...	863,119	479,938	**1,343,057**
46	76,58,25,000	39,31,05,000	77,228,700	806,200	**78,034,900**	79,71,91,155	42,89,58,927	81,743,339	1,092,411	**82,835,750**

Abstract B—Details

HEADS OF EXPENDITURE	ACCOUNTS 1910 11: India (Rupee figures) Imperial	Provincial	Total India (converted into £ at R15 = £1)	England	TOTAL	Number of Item
	R	R	£	£	£	
A—Direct Demands on the Revenues—						
1—Refunds and Drawbacks	30 56 7 4	11 27 58[illegible]	278 9[illegible]6		278 9[illegible]6	1
2—Assignments and Compensations	64 67 618	97 74 6[illegible]	1 [illegible]		1 216 158	2
Charges in respect of Collection of Revenue—						
3—Land Revenue	41 9[illegible]3 [illegible]	[illegible]	3 [illegible]0 510	1 916	3 662 426	3
4—Opium (including cost of Production)	1 86 92 284		1 24 [illegible]	50	1 246 657	4
5—Salt (including cost of Production)	56 18 [illegible]		37[illegible] 4	2 [illegible]	377 0 6	5
6—Stamps	—4 14 1	1 [illegible]	44 [illegible] 1	[illegible]	1[illegible]3 20	6
7—Excise	31 32 58	2[illegible] 0 7	40 [illegible]	404	405 994	7
8—Provincial Rates		6 [illegible]	16 1		4 621	8
9—Customs	3 [illegible] 3	[illegible]01 1[illegible]	[illegible] 93	685	239 66	9
10—Assessed Taxes	2 0[illegible]		[illegible] 1		26 9[illegible]1	10
11—Forest	61 [illegible] 226	[illegible]	1 0 [illegible]	6 180	1 083 [illegible] 1	11
12—Registration	18 [illegible]	3[illegible] 92 [illegible] 4	[illegible]10 [illegible]		240 699	12
TOTAL	46 7 811	[illegible]8 10	5 64 [illegible]	91 [illegible]	5,656,223	13
B—Interest—						
13—Interest on Debt	3 57 30 495	1 [illegible]3 91 44	3 2 81[illegible]	1 5 [illegible]	5 96[illegible] 682	14
Deduct—Amounts chargeable to Railways (a)	*4 30 61 [illegible]*		*2 870 7[illegible]*	*[illegible]*	*6 [illegible]67 685*	15
Amounts chargeable to Irrigation	*57 20 386*	*93 25 [illegible] 8*	*1 03 066*	*[illegible]344*	*1 11[illegible] 4 0*	16
Remainder chargeable on Ordinary Debt	—1 [illegible] 11	30 0 [illegible]	66[illegible] 11	[illegible]	1 [illegible] 87	17
14—Interest on other Obligations	64 31 [illegible]		[illegible] 3		6[illegible] 31[illegible]	18
TOTAL	—4[illegible]	30 08 [illegible]	—10[illegible]	2 [illegible]	2,168,902	19
C 15—Post Office	[illegible]84 [illegible]		1 6[illegible]	5 0 [illegible]	1,950,892	20
16—Telegraph	1 [illegible] 23 09[illegible]		645 24	1[illegible]8 6[illegible]	976,832	21
17—Mint	13 04 [illegible]		66 9 6	[illegible] 1	92,369	22
D—Salaries and Expenses of Civil Departments—						
18—General Administration	9 41 [illegible]61	11[illegible]	1 40 [illegible] 1	3[illegible]	1 756 [illegible]0	23
19—Law and Justice { Courts of Law	2[illegible]	4[illegible] 1	[illegible]	[illegible]	2 667 030	24
Jails	15 8	1 6 8 [illegible]	6		[illegible] 1 217	25
20—Police	2[illegible] 1[illegible]	6 4 26 07	4 [illegible] 1 6	4	4 3 1[illegible]	26
21—Ports and Pilotage		2 [illegible] 1	1 6 1		177 890	27
22—Education	[illegible]8	[illegible]66 [illegible]4	1 83 [illegible]	1 84	1 6[illegible] 213	28
23—Ecclesiastical	15[illegible] 0		24 314	[illegible]34	12[illegible] 076	29
24—Medical	[illegible]69 [illegible]	1 [illegible]	[illegible]	11 6	98[illegible]	30
25—Political	1 [illegible] 4[illegible]	1 [illegible]	[illegible] 1	[illegible]16	10[illegible]	31
26—Scientific and other Minor Departments	[illegible] 74	[illegible] 4 96	6 1 [illegible]	[illegible] 16	876 045	32
TOTAL	4 03 66 0[illegible]1	17 7 [illegible]	[illegible]7 1	4[illegible]	14,931,367	33
E—Miscellaneous Civil Charges—						
27—Territorial and Political Pensions	3 [illegible]7 212		2[illegible] 116	10 6 8	236 [illegible]06	34
28—Civil Furlough and Absentee Allowances	6 7[illegible]		4 6	391 [illegible]	39[illegible] 311	35
29—Superannuation Allowances and Pensions	11 68 937	1[illegible] 1 [illegible]8	1 [illegible] 11	2 [illegible] 018	3 14[illegible] 669	36
30—Stationery and Printing	11 [illegible] 068	[illegible] 21 [illegible]	91 [illegible]	12[illegible] 304	714 169	37
32—Miscellaneous	10 [illegible] 6[illegible]9	32 98 674	[illegible]68	1 [illegible]	319 89[illegible]	38
TOTAL	6[illegible] 48 14[illegible]	2 62 [illegible] 40	2 2 [illegible] 7 4	2 606 063	4,610,767	39
F—Famine Relief and Insurance—						
33—Famine Relief	34 780	2[illegible]2	2 336		2 336	40
34—Construction of Protective Railways	4 00 969		[illegible] 731	10 104	36,695	41
35—Construction of Protective Irrigation Works	5[illegible] 71 176		3 1 412	6 [illegible]	359 674	42
36—Reduction or avoidance of Debt	52 66 4[illegible]	3 [illegible] 00	[illegible]01 9		[illegible]01 09[illegible]	43
TOTAL	1 09 73 358	3 [illegible]0 2 2	[illegible]81 [illegible]74	16 426	1,000,000	44
Carried over	15 06 23 426	28 74 11 61[illegible]	2[illegible]	5 66 002	34,767,352	45

	ACCOUNTS 1910 11: India Amount in Rupees	Equivalent in £ at R15 = £1	England	TOTAL	BUDGET ESTIMATE 1911 12: India Amount in Rupees	Equivalent in £ at R15 = £1	England	Total	
	R	£	£	£	R	£	£	£	
(a) Included under the following heads —									
State Railways—Interest on Debt	3 99 69 554	2 664,637	3 177 697	5 [illegible] 334	4 20 36 00	2 [illegible]02 [illegible]00	3 39[illegible] 300	6 199 700	46
Interest chargeable against Companies on Advances	30 92 075	206 138	219 213	425 351	[illegible]7,71 000	251 400	175 500	426,900	47
TOTAL	4 30 61 629	2 870 775	3 396 910	6,267,685	4 58,09,000	3 053 900	3 572,700	6,626,600	48

of Expenditure.

Number of item.	BUDGET ESTIMATE, 1911-12.					ACCOUNTS, 1911-12.				
	INDIA (RUPEE FIGURES).		Total India (converted into £ at R15 = £1).	England.	TOTAL.	INDIA (RUPEE FIGURES)		Total India (converted into £ at R15 = £1)	England	TOTAL.
	Imperial.	Provincial.				Imperial.	Provincial.			
	R	R	£	£	£	R	R	£	£	£
1	25,64,000	11,68,000	248,800	...	248,800	36,79,617	13,54,581	335,610	...	335,610
2	82,44,000	1,01,00,000	1,222,900	...	1,222,900	81,92,300	1,01,31,423	1,221,581	...	1,221,581
3	43,84,000	5,26,91,000	3,805,000	800	3,805,800	40,90,099	5,26,76,175	3,784,418	2,036	3,786,454
4	1,77,45,000	...	1,183,000	500	1,183,500	1,09,17,776		727,852	1,600	729,452
5	54,90,000	...	366,000	500	366,500	55,16,410	.	367,761	729	368,400
6	−*4,28,000*	11,12,000	45,600	95,300	140,900	−*4,55,888*	11,19,765	44,250	89,931	134,190
7	22,84,000	42,47,000	435,300	100	435,400	21,39,573	41,47,565	419,142	111	419,253
8	.	1,10,000	7,300	.	7,300	...	85,418	5,695	...	5,695
9	37,20,000	...	248,000	200	248,200	37,53,695		250,246	467	250,713
10	2,14,000	2,08,000	28,200	...	28,200	2,13,525	2,10,648	28,278	...	28,278
11	9,95,000	1,59,51,000	1,129,700	6,500	1,136,200	9,20,585	1,61,19,705	1,130,019	6,183	1,142,202
12	19,000	36,90,000	247,300	..	247,300	20,348	37,03,481	248,256	..	248,256
13	4,52,29,000	8,92,77,000	8,967,100	103,900	9,071,000	3,89,88,010	8,95,48,711	8,569,117	101,057	**8,670,174**
14	3,71,18,000	1,20,82,000	3,296,000	6,032,700	9,329,300	3,66,31,245	1,22,62,602	3,259,590	6,022,639	9,282,229
15	*4,58,09,000*	.	*3,053,900*	*3,572,700*	*6,626,600*	*4,56,26,525*		*3,041,768*	*3,622,442*	*6,664,210*
16	*66,44,000*	*92,16,000*	*1,057,300*	*112,300*	*1,169,600*	*66,69,010*	*93,25,070*	*1,066,272*	*116,595*	*1,182,867*
17	−*1,50,35,000*	28,16,000	−*814,600*	2,347,700	1,533,100	−*1,56,64,290*	29,37,532	−*818,450*	2,283,002	1,435,152
18	88,80,000	...	592,000	...	592,000	90,38,751	.	602,583	...	602,583
19	−*61,55,000*	28,16,000	−*222,600*	2,347,700	2,125,100	−*66,25,539*	29,37,532	−*245,867*	2,283,602	**2,037,735**
20	2,94,06,000	..	1,960,400	54,600	2,021,000	2,93,03,231		1,953,549	54,921	**2,008,470**
21	1,43,91,000	...	959,400	134,200	1,093,600	1,36,53,966	..	910,266	183,668	**1,093,934**
22	13,26,000	..	88,400	5,400	93,800	16,63,540	...	110,903	5,604	**116,507**
23	1,97,43,000	1,32,31,000	2,198,300	378,900	2,577,200	1,70,71,107	1,56,86,466	2,183,838	442,403	2,626,241
24	9,16,000	4,28,99,000	2,921,000	5,000	2,926,000	9,30,457	4,37,52,444	2,978,860	3,117	2,981,977
25	19,45,000	1,13,71,000	887,700	...	887,700	18,29,614	1,08,11,372	842,732	19	842,751
26	31,41,000	6,64,81,000	4,638,100	2,000	4,640,100	30,02,378	6,60,17,209	4,601,306	1,671	4,602,977
27	..	26,53,000	176,900	100	177,000	...	27,21,643	181,644	46	181,690
28	6,63,000	3,36,03,000	2,284,400	10,500	2,294,900	7,12,360	2,94,47,531	2,010,661	10,528	2,021,189
29	19,09,000	...	127,300	500	127,800	18,62,747	...	124,183	305	124,488
30	9,64,000	1,82,44,000	1,280,600	11,900	1,292,500	8,31,604	1,63,26,671	1,143,885	11,605	1,155,490
31	1,24,07,000	12,40,000	909,800	2,500	912,300	1,27,51,099	16,21,737	958,389	9,769	968,158
32	74,57,000	74,03,000	990,600	32,300	1,022,900	69,16,326	71,44,882	937,414	23,791	961,205
33	4,91,45,000	19,70,75,000	16,414,700	443,700	16,858,400	4,59,10,712	19,35,32,975	15,962,912	503,254	**16,466,166**
34	33,27,000	...	221,800	10,900	232,700	32,39,416	...	215,961	11,100	227,061
35	6,000	..	400	408,000	408,400	19,597	..	1,307	424,435	425,742
36	12,34,000	1,58,18,000	1,136,800	2,069,000	3,205,800	12,50,974	1,59,52,891	1,146,024	2,040,496	3,187,420
37	14,29,000	77,36,000	611,000	102,000	713,000	10,92,392	73,79,431	564,788	104,903	669,691
38	11,82,000	33,22,000	300,300	26,500	326,800	9,62,113	43,47,828	353,996	34,913	388,909
39	71,78,000	2,68,76,000	2,270,300	2,616,400	4,886,700	65,64,492	2,76,80,150	2,282,976	2,615,847	**4,898,823**
40	...	...	.	...	.	17,14,508	−*100*	114,293	..	114,293
41	9,00,000	..	60,000	40,000	100,000	4,37,680	.	29,179	15,096	44,275
42	59,61,000	..	397,400	2,600	400,000	56,83,204		378,881	4,584	383,465
43	37,50,000	37,50,000	500,000	..	500,000	31,19,505	37,50,000	457,967	...	457,967
44	1,06,11,000	37,50,000	957,400	42,600	1,000,000	1,09,54,901	37,49,900	980,320	19,680	**1,000,000**
45	15,12,21,000	31,97,94,000	31,401,100	5,748,500	37,149,600	14,04,18,363	31,74,40,268	30,524,176	5,767,633	**36,291,809**

Number of item.	ACCOUNTS, 1911-12.			
	INDIA.		England	Total.
	Amount in Rupees.	Equivalent in £ at R15 = £1.		
	R	£	£	£
46	4,24,81,923	2,832,128	3,446,942	6,279,070
47	31,44,602	209,640	175,500	385,140
48	4,56,26,525	3,041,768	3,622,442	6,664,210

Abstract B.—*Details*

HEADS OF EXPENDITURE	ACCOUNTS, 1910-11.					Number of Item.
	INDIA (RUPEE FIGURES).		Total India (converted into £ at R15 = £1).	England.	TOTAL.	
	Imperial.	Provincial.				
	R	R	£	£	£	
Brought forward	15,06,23,426	26,74,11,815	20,202,350	5,585,002	34,787,352	1
H.—Railway Revenue Account—						
38.—State Railways						
Interest on Debt	3,99,69,554		2,661,637	3,177,697	5,842,334	2
Annuities in purchase of Railways	..	...	...	3,357,634	3,357,634	3
Sinking Funds	...		.	171,264	171,264	4
Interest chargeable against Companies on Advances	30,92,075	.	206,138	219,213	425,351	5
Interest on Capital deposited by Companies	28,91,820	.	192,988	1,814,351	2,007,339	6
39.—Guaranteed Companies:						
Surplus Profits, Land and Supervision	*- 10,642*		*—710*	..	*- 710*	7
40.—Subsidised Companies: Land, etc.	3,79,498	44 616	28,274	..	28 274	8
41.—Miscellaneous Railway Expenditure	4,78,990	8,184	32,479	.	32,479	9
TOTAL	4,68,04,295	52,800	3,123,806	8,740,159	11,863,965	10
J.—Irrigation—						
42.—Major Works.						
Working Expenses	73,16 377	92,97,042	1 109,621	.	1,109,621	11
Interest on Debt	57,20 986	93,27,108	1,003,066	112,314	1,115,410	12
42A —Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	.	..	.	...	...	13
43.—Minor Works and Navigation	33,00,529	99,71,656	884,813	200	885,103	14
TOTAL	1,63,67,892	2,85,94,606	2,997,500	112,634	3,110,134	15
K.—Other Public Works—						
44.—Construction of Railways charged to Provincial Revenues	..	11,928	795		795	16
45.—Civil Works	95 05,533	5,73,37,508	4,456 203	80,464	4,536 667	17
TOTAL	95,05,533	5,73,19,436	4,456 998	80,464	4,537,462	18
L.—Military Services—						
46.—Army.						
Effective	20,11,48,426	...	13,605,895	2,336,228	15,940,123	19
Non-Effective	1,05,14,653	.	700,077	2,484,080	3,185,657	20
	21 16,63,079		14,310,872	4,820,908	19,131,780	21
46A —Marine	35,64 182	...	237,612	208,255	445,867	22
47.—Military Works	1 30,75,454	.	871,697	28,740	900,437	23
47A.—Special Defences (1902)	38,785		2,586	5,401	7,987	24
TOTAL	23,13,41,500		15,422,767	5,063,304	20,486,071	25
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	45,46,42,646	37,34,08,657	55,203,421	19,581,563	74,784,984	26
M.—*Add*—Portion of Allotments to Provincial Governments not spent by them in the year	...	2,94,18,031	1,961,202	...	1,961,202	27
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...		.	...	...	28
Total Expenditure charged Revenue	45,46,42,646	40,28,26,688	57,164,623	19,561,563	76,746,186	29

	ACCOUNTS, 1910-11.				
	INDIA.		England.	TOTAL.	
	Amount in Rupees	Equivalent in £ at R15 = £1.			
Capital Expenditure not charged to Revenue—	R	£	£	£	
CAPITAL OUTLAY ON RAILWAYS AND IRRIGATION WORKS—					
48.—State Railways	10,58,16,610	7,054,441	1,860,764	8,915,205	30
49.—Irrigation Works	1,71,37,089	1,142,472	61,416	1,203,888	31
49A —Initial Expenditure on New Capital	...	...	...	...	32
TOTAL	12,29,53,699	8,196,913	1,922,180	10,119,093	33
50.—Redemption of Liabilities	...	...	5,904,100	5,904,100	34

of *Expenditure*—concluded.

Number of Item.	BUDGET ESTIMATE, 1911-12. India (Rupee figures). Imperial.	Provincial.	Total India (converted into £ at R15=£1).	England.	Total.	ACCOUNTS, 1911-12. India (Rupee figures). Imperial.	Provincial.	Total India (converted into £ at R15=£1)	England.	Total
	R	R	£	£	£	R	R	£	£	£
1	15,12,21,000	31,97,94,000	31,401,100	5,748,500	37,149,600	14,04,13,303	31,74,19,768	30,524,176	5,767,633	36,291,809
2	4,20,38,000	...	2,802,500	3,397,200	6,199,700	4,24,81,023	...	2,832,128	3,446,942	6,279,070
3	...	...	...	3,357,800	3,357,800		...	...	3,357,301	(a) 3,357,301
4	...	...	..	177,700	177,700	...	...	...	177,677	177,677
5	37,71,000	...	251,400	175,500	426,900	31,44,602	..	209,640	175,500	385,140
6	22,10,000	...	147,300	1,673,500	1,820,800	26,80,203	...	178,680	1,647,200	1,825,970
7	...		...		..		...		..	...
8	15,20,000	6,000	101,800	..	101,800	8,96,204	13,190	60,626	...	60,626
9	4,27,000	10,000	29,100		29,100	2,62,400	10,160	18,171	.	18,171
10	4,99,66,000	16,000	3,332,100	8,781,700	12,113,800	4,94,65,332	23,350	3,299,245	8,804,710	12,103,955
11	72,54,000	92,28,000	1,098,800	.	1,098,800	75,78,060	95,97,583	1,145,103	...	1,145,103
12	66,44,000	92,16,000	1,057,300	112,300	1,169,600	66,69,010	93,25,070	1,066,272	116,595	1,182,867
13	18,00,000	...	120,000	..	120,000	..	.	. .	..	...
14	47,30,000	95,91,000	954,700	500	955,200	39,65,122	87,25,975	846,073	810	846,913
15	2,04,28,000	2,80,35,000	3,230,800	112,800	3,343,600	1,82,13,092	2,76,18,628	3,057,118	117,435	3,174,883
16	...	15,000	1,000	.	1,000	...	12,535	836	..	836
17	1,03,23,000	7,09,85,000	5,420,500	80,000	5,500,500	1,12,37,405	6,92,88,892	5,368,119	84,793	5,453,212
18	1,03,23,000	7,10,00,000	5,421,500	80,000	5,501,500	1,12,37,405	6,93,01,427	5,369,255	84,793	5,454,048
19	20,67,72,000	...	13,784,800	2,452,600	16,237,400	20,84,03,972		13,893,598	2,439,364	16,332,962
20	1,03,83,000	...	692,200	2,515,000	3,207,200	1,04,85,675		699,015	2,504,569	3,203,584
21	21,71,55,000		14,477,000	4,967,600	19,444,600	21,88,89,647	.	14,592,613	4,943,933	19,536,546
22	37,08,000	...	247,200	200,100	447,300	37,61,939	..	250,796	199,932	450,728
23	1,35,55,000	..	903,700	20,700	924,400	1,30,86,104		872,407	37,250	909,657
24	1,01,000	...	6,700	200	6,900	40,570		2,705	2,001	4,706
25	23,45,19,000	...	15,634,600	5,188,600	20,823,200	23,57,78,260		15,718,551	5,183,086	20,901,637
26	46,64,57,000	41,88,45,000	59,020,100	19,911,600	78,931,700	45,51,07,452	41,44,22,673	57,968,075	19,957,657	77,926,332
27	...	...	...		...	..	2,12,10,407	14,027	...	1,414,027
28	...	*2,57,40,000*	*1,716,000*		*1,716,000*	.	*66,74,153*	*444,943*	..	*444,943*
29	46,64,57,000	39,31,05,000	57,304,100	19,911,600	77,215,700	45,51,07,452	42,89,58,927	58,937,759	19,957,657	78,895,416

Number of Item.	BUDGET ESTIMATE, 1911-12. India. Amount in Rupees.	Equivalent in £ at R15 = £1.	England.	Total	ACCOUNTS, 1911-12. India. Amount in Rupees	Equivalent in £ at R15 = £1	England.	Total
	R	£	£	£	R	£	£	£
30	8,92,28,000	5,948,600	2,154,600	8,103,200	7,26,11,789	4,840,786	2,140,598	6,981,384
31	1,79,83,000	1,198,900	67,800	1,266,700	2,17,33,198	1,448,880	87,651	1,536,531
32	...	...	...	..	74,799	4,986	6	4,992
33	10,72,11,000	7,147,500	2,222,400	9,369,900	9,44,19,786	6,294,652	2,228,255	8,522,907
34	...	...	...	...	...	...	...	

(a) According to actuarial calculation the amounts of Capital redeemed in the year 1911-12 in respect of the whole amount of Annuity which have not been exchanged for India stock are as follows:—

	£
East Indian Railway Annuity . . .	190,848
Eastern Bengal Railway Annuity . . .	19,777
Scinde-Punjab and Delhi Railway Annuity .	60,827
Great Indian Peninsula Railway Annuity .	440,436
Madras Railway Annuity .	101,040
TOTAL	812,928

Abstract C.—*Details of Receipts*

	Accounts, 1910-11.			Budget Estimate, 1911-12.			Accounts, 1911-12.		
	India	England	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A) .	79,706,616	975,857	80,682,473	77,228,700	800,200	78,034,900	81,743,339	1,092,411	82,835,750
Excess of Revenue over Expenditure charged to Revenue.			3,936,287			819,200			3,940,384
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (Net) . .	2,294,278	...	2,294,278	1,357,500	...	1,357,500			
Outlay of Railway Companies—									
Repayments . . .	..	1,966	1,966	...	2,000	2,000	...	2,029	2,029
Net .			0			0			0
Raised and deposited by Railway Companies—									
On account of subscribed Capital . . .	87,241	.	87,241	36,500	1,070,000	1,706,500	57,497	...	57,497
Net .			87,241			36,500			17,497
O.—Permanent Debt incurred—									
Sterling Debt—									
India Stock . .	.	1,224,820		.	3,137,500		...	2,855,103	
Indian Midland Railway Debentures . .	...	3,654,100		..	..			...	
India Bonds	.	4,000,000		...	...		..	...	
Rupee Debt—									
Rupee Loan .	1,000,000	..		1,333,300	..		1,333,333	...	
Total .	1,000,000	8,878,920	9,878,920	1,333,300	3,137,500	4,470,800	1,333,333	2,855,103	4,188,436
Net .			8,896,956			2,086,900			1,823,178
Temporary Debt incurred—									
Temporary Loans .		5,000,000	5,000,000	...	4,500,000	4,500 000	...	4,500,000	4,500,000
Net .			0			0			0
P.—Unfunded Debt—									
Deposits of Service Funds	92,421	...		90,700	...		89,721	...	
Savings Bank Deposits .	5,637,027	...		5,092,500	...		6,750,855	..	
Total .	5,729,448	...	5,729,448	5,183,200	...	5,183,200	6,840,576	...	6,840,576
Net .			1,164,908			1,123,300			1,818,193
Carried over .	98,817,588	14,856,743		85,189,200	10,115,700		89,974,745	8,449,543	

and Disbursements.

	Accounts, 1910 11			Budget Estimate 1911 12			Accounts 1911 12		
	India	England	Total	India	England	Total	India	England	Total
	£	£	£	£	£	£	£	£	£
Expenditure Imperial and Provincial (from Statement B)	55 203 421	19 581 563	74 784 984	59 020 100	19 911 600	78 931 700	57 968 675	19 957 657	77 926 332
Add—Provincial Surpluses transferred to Deposits	1 961 202		1 961 02				1 414 027		1 414 027
Deduct—Provincial Deficits charged to Deposits *				*1 716 000*		*1 716 000*	*444 943*		*444,943*
TOTAL	57 164 623	19 81, 63	76 746 186	57 3[illegible]4 10	19 911 600	7 215 700	58 937 7[illegible]9	19 957 657	78 895 416
Railway and Irrigation Capital not charged to Revenue—									
Outlay on Irrigation Works	1 142 474	61 416	1 2 3 8 8	1 138 900	67 800	1 66	1 118 88[illegible]	8[illegible] 651	1 536 531
Outlay on State Railways	7 054 441	1 860 764	8 01 2	948 600	2 1[illegible]4 60	8 101,2[illegible]	4 84[illegible] 786	2 140 598	6 981 384
Initial Expenditure on New Capital at Delhi							4 986	6	4,992
Capital charge involved in redemption of Liabilities—									
Indian Midland Railway		5 504 10[illegible]	5 504 100						
Outlay of Railway Companies—									
Payment for Capital outlay	*−2 496 99*	1 122 00[illegible]	*−1 373 997*	12 700	923 300	1 136 000	314,614	073 945	988,559
NET			*1,373 963*			1,434,000			986,530
Raised and Deposited by Railway Companies—									
Payments for discharge of Debentures					1 670 000	16 0000		40 000	40 000
NET			0			0			0
O—Permanent Debt discharged—									
Sterling Debt—									
Madras Railway Debentures		542 300			868 700			868 700	
Indian Midland Debentures					9 7 00			907 500	
B B & C I Ry Debentures		27 600							
India Bonds					500 000			500 000	
Rupee Debt—									
4½ p c Loan	27						67		
4 p c Loan	81 640			81 900			80 910		
3½ p c Loan	358			500			200		
3 p c Loan	81 847			28 800			(a) 7 886		
Provincial Debentures	19[illegible]			100					
TOTAL	164 064	817 900	981 964	1 5 700	2 27[illegible] 2[illegible]0	2 481 9 0	89 0[illegible]3	2 276 200	2,365,263
NET			0						0
Temporary Debt discharged—									
Temporary Loans		6 000 000	6 000 000		000 000	5 000		5 000 000	5 000,000
NET			1,000,000			500 000			500 000
P—Unfunded Debt—									
Special Loans	213			400			269		
Deposits of Service Funds	91 80			92 800			93 577		
Savings Bank Deposits	4 472 426			3 967 200			4 931 537		
TOTAL	4 564 540		4 564 40	4 059 900		4 [illegible]9 900	5 025 383		5 025 383
NET			0			0			0
Carried over	67,594 148	35,347 743		69 129 900	32 003 500		70 661 4[illegible]1	30 176,057	

(a) Discharge due to conversion of 3 per cent Loan to 3½ per cent Loan

ABSTRACT C—*Details of Receipts*

	Accounts 1910 11			Budget Estimate, 1911 12			Accounts, 1911 12		
	India	England	Total	India	England	Total	India	England	Total
	£	£	£	£	£	£	£	£	£
Brought forward	88 81" 581	14 8f6 743		85 130 200	10 115 700		89 974 745	8 449 548	
—Deposits and Advances—									
Balance of Provincial Allotments	1 961 202						1 414 027		
Appropriation for reduction or avoidance of Debt	601 005			500 000			457 96"		
Deposits of Local Funds									
District Funds	3 732 295			3 473 900			3 C0(472		
Other Funds	1 202 770			1 145 000			1 194 868		
Deposits of Sinking Funds	26 489			27 500			27 502		
Gold Standard Reserve		11 634 402 (a)			) 498 400			9 485 585	
Currency Reserve Council Bills appropriated		2 54f 0((			1 333 800			1 988 839	
Currency Reserve Gold transferred	2 545 000						1 368 833		
Departmental and Judicial Deposits	23 373 "92			22 478 100			24 965 . 9		
Advances	5 115 027	101 40f		4 35 "00	39 300		1(6 4	27 227	
Suspense Accounts	129 351			41 000			287 1 6		
Exchange on Remittance Accounts net	20 90						[illegible]		
Miscellaneous	99 439			24 00			2 1 4		
TOTAL	38 607 363	14 780 808	52 888 1 1	31 72 700	10 671 000	42 9 700	41 5d "1	11 ()(35	56 185 910
NET			1,550,367			0			2,209,480
—Loans and Advances by Imperial Government	255 612		255 612	210 100		10 00	2(4 42		204 742
NET			174,074			0			201,914
R.—Loans and Advances by Provincial Governments	1 305 983		1 30f)63	1 006 000		1 006 000	36f 70		986 707
NET			576,135			30 900			
—Loans to Local Boards for Railway Construction	6 328		6 328	6 600		(00	0 58)		6 583
NET			6,328			6 600			6,583
—Remittances—									
Inland Money Orders	30 667 886			31 353 300			32 427 5		
Other Local Remittances	357 (53			398 200			87 88		
Other Departmental Accounts	87 847						6 220		
Net Receipts by Civil Treasuries from—									
Post Office	1 311 808			1 295 600			2 168 276		
Railways	11 529 885			9 678 000			12 6 (0 18		
Public Works					...		8 700		
Net Receipts from Civil Treasuries by—									
Telegraph	615 309			558 300			7) 428		
Marine	309 798			305 300			291 885		
Military Works	726 638			616 500			798 [illegible]		
Military	13 172,389			13,27f 800			13 2(8 51)		
Remittances Account between England and India	2 "89 226	3 24) 626		3 564 400	2 071 800		)(9) 905	1 2 1 069	
TOTAL	61 570 734	3 249 626	64 820 360	61,240 400	2 071 800	63 312 200	6f 43(355	1 261 069	66 697 424
NET			203,370			2,200			49,524
Secretary of State's Bills drawn		23 638 308 (b)	2 3,638 308		16 825 000	16 825,000 (c)		25 0 0 210	25,070,216
Total Receipts	190 568 603	56 025 480		179 328 000	38 868 500		201 353 847	46 291 023	2 47,635 770
Opening Balance	12 295 428	15 809 615		12 465 528	17 548 415		13 566 022	18 1"4 349 (e)	31,741,271
Grand Total	202 859 031	"1 835 098		191 793,528	56 426 918		214 920 "69	64 4"6 272	

(a) Includes £6 00 000 remitted from India by means of Council Bills
(b) In addition to £6 00 000 and £25 45 000 respectively for remittance of the Gold Standard and the Currency Reserve
(c) In addition to £1 333,300 for remittance of the Currency Reserve
(d) Remitted from India by means of Council Bills
(e) Of this amount £1,477,358 represents the funds of the Gold Standard Reserve

and Disbursements—concluded.

	Accounts, 1910-11.			Budget Estimate, 1911-12.			Accounts, 1911-12.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	67,594,143	35,847,743		69,129,900	32,008,500		70,661,471	30,176,057	
Q.—Deposits and Advances—									
Balances of Provincial Allotments	...	...		1,716,000	...		444,943	...	
Deposits of Local Funds—									
District Funds	3,454,909	...		3,547,800	...		3,593,981	...	
Other Funds	1,156,540	...		1,129,600	...		1,121,303	..	
Gold Standard Reserve	...	13,167,572		...	9,492,000		...	9,889,183	
Currency Reserve: Council Bills Appropriated	2,545,000	...		...	...		1,988,333	...	
Currency Reserve: Gold transferred	...	2,545,000		...	..		...	1,988,333	
Sums invested	...	...		...	1,333,300		...	...	
Departmental and Judicial Deposits	23,153,126	...		22,627,200	..		24,514,769	...	
Advances	5,130,026	1,663		4,040,800	38,600		10,231,548	73,813	
Suspense Accounts	166,448	...		10,900	...		111,078	...	
Miscellaneous	17,401	29		...	...		19,027	24	
Total	35,623,540	15,714,264	51,337,804	33,072,800	10,863,900	43,936,200	42,024,977	11,951,353	53,976,330
Net			0			1,339,500			0
R.—Loans and Advances by Imperial Government	81,538	...	81,538	324,300	...	324,300	62,828	...	62,828
Net	...		0			114,200		...	
R. R.—Loans and Advances by Provincial Governments	729,848	...	729,848	975,100	...	975,100	1,179,862	...	1,179,862
Net	...		0			0			193,155
T.—Remittances—									
Inland Money Orders	30,043,141	...		31,333,300	...		32,398,535	...	
Other Local Remittances	...	..		398,200	...		...	...	
Other Departmental Accounts	63,281	...		...	...		127	...	
Net payments into Civil Treasuries by—									
Post Office	1,312,876	...		1,295,600	...		2,158,879	...	
Railways	11,282,356	...		9,673,000	...		12,704,524	...	
Net Issues from Civil Treasuries to—									
Telegraph	616,068	...		558,300	...		740,023	...	
Marine	310,245	...		305,300	...		292,958	...	
Military Works	712,378	...		816,500	...		749,165	...	
Military	13,167,554	...		13,275,800	...		13,208,720	...	
Public Works	329,559	...		...	...		...	...	
Remittance Account between England and India	3,580,790	2,598,742		3,327,000	3,327,000		1,469,835	2,865,139	
Total	62,018,248	2,598,742	64,616,990	59,983,000	3,327,000	63,310,000	63,782,761	2,865,139	66,647,900
Net	...		0			0			
U.—Secretary of State's Bills paid	23,244,792	...	23,244,792	15,825,700	...	(a) 15,825,700	24,929,181	...	24,929,181
Total Disbursements	189,292,109	53,660,749		179,310,300	46,194,400		202,641,080	44,992,549	
V.—Closing Balance	13,566,922	18,174,349		12,483,228	10,232,518		12,279,689	(b) 19,463,723	
GRAND TOTAL	202,859,031	71,835,098		191,793,528	56,426,918		214,920,769	64,456,272	

(a) In addition to £1,333,300 for remittance of the Currency Reserve.
(b) Of this amount £1,078,710 represents the funds of the Gold Standard Reserve.

Abstract D.—*Account of Provincial Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.*

Provincial Balances.

	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in Sterling.
	R	R	R	R	R	R	R	R	R	£
Accounts, 1910-11.										
Balance at end of 1909-10	24,91,658	35,07,768	17,50,000	91,17,653	50,54,581	27,75,857	1,32,73,719	87,20,891	4,66,92,127	3,112,808
Added in 1910-11	2,80,556	19,00,297	55,39,098	39,60,612	36,35,904	41,99,121	23,16,383	75,85,460	2,94,18,031	1,961,202
Spent in 1910-11	..	..	...	...	...	...	...	...	...	...
Balance at end of 1910-11	27,72,214	54,08,065	72,89,698	1,30,78,265	86,90,485	69,74,978	1,55,90,102	1,63,06,351	7,61,10,158	5,074,010
Budget Estimate, 1911-12.										
Balance at end of 1910-11 (by Revised Estimate).	29,32,658	61,26,768	70,80,000	1,29,07,653	85,33,581	62,41,857	1,58,97,719	1,52,46,891	7,38,67,127	4,924,509
Added in 1911-12	...	...	.	...	...	...	...	...	...	...
" " 1911-12	5,91,000	41,27,000	12,71,000	37,31,000	35,60,000	12,84,000	37,56,000	74,20,000	2,57,40,000	1,716,000
Balance at end of 1911-12	23,41,658	19,99,768	58,09,000	85,[illegible],653	49,73,581	49,57,857	1,16,41,719	78,26,891	4,81,27,127	3,208,509
Accounts, 1911-12.										
Balance at end of 1910-11	27,72,214	54,08,065	72,89,698	1,30,78,265	86,90,485	69,74,978	1,55,90,102	1,63,06,351	7,61,10,158	5,074,010
Added in 1911-12	12,14,573	...	52,18,802	82,96,235	1,44,240	33,98,055	29,38,502	...	2,12,10,407	1,414,027
Spent in 1911-12	...	*12,60,040*			...	...	...	*54,14,113*	*66,74,153*	444,943
Balance at end of 1911-12	39,86,787	41,48,025	1,25,08,500	2,13,74,500	88,34,725	1,03,73,033	1,85,28,604	1,08,92,238	9,06,46,412	6,043,094

Abstract E.—*Details of Recurring and Special transfers between Imperial and Provincial made through the Land Revenue Head.*

CENTRAL PROVINCES AND BERAR.

Recurring transfers.

Imperial to Provincial.

	R	
On account of Police reforms	1,74,000	
In connection with the Famine Relief Scheme	12,80,000	
On account of payment of stipends to the holders of the titles of Mahamahopadhyaya and Sams-ul-ulama.	100	
	14,54,100	

Provincial to Imperial

On account of the change in classification of the charges of the Public Works Section of the Account Office.	48,000	14,06,100

Special transfers.

Imperial to Provincial.

In aid of Sanitation	4,00,000	
On account of Durbar Bonus	1,67,629	
For Agriculture, Veterinary and allied objects	1,00,000	
For illumination of Imperial Buildings in connection with the Royal Visit	4,316	
For Archæological expenditure	2,800	
		6,74,745

BURMA.

Recurring transfers.

Provincial to Imperial.

On account of change in classification of the charges of the Public Works Section of the Account Office.	98,000	
		—98,000

BURMA - *contd.*

Special transfers.

Imperial to Provincial.

	R	R
In aid of Sanitation	4,00,000	
For Archæological expenditure	5,000	
To compensate Provincial Revenues for expenditure in connection with the North-East Frontier expedition.	5,50,000	
For Agriculture, Veterinary and allied objects	1,00,000	
For improvement of communications	20,00,000	
On account of surrender of Small Cause Court Building, Rangoon, to the Post Office.	4,920	
For illumination of Imperial Buildings and payment of debts of poor debtors in connection with the Royal Visit	8,971	
For Bacteriological Institute	2,00,000	
On account of cost of Survey operations in connection with the expedition into unadministered territory north of Myitkyina	40,000	
On account of Durbar Bonus	3,88,273	
		37,03,104

EASTERN BENGAL AND ASSAM.

Recurring transfers.

Provincial to Imperial.

In aid of the scheme for the revision of the pay of ministerial establishments .	1,08,500	
In connection with the River Police and Subordinate Police schemes . . .	3,00,000	
		4,08,500

Imperial to Provincial.

On account of change in classification of the charges of the Public Works Section of the Account Office.	94,000	
		94,000
		3,74,500

Special transfers.

Imperial to Provincial.

For Agriculture, Veterinary and allied objects for Assam	50,000	
For Archæological expenditure	4,339	
For the maintenance rates and taxes of the portion of Secretariat Buildings at Dacca occupied by the Account Office	4,900	
In aid of Sanitation for Assam	46,000	
For examination of the Bhutan forests on the boundary of Eastern Bengal and Assam	3,180	
On account of cost of illumination of Imperial Buildings in connection with the Royal Visit	5,027	
On account of the cost of the Miri and Mishmi Missions	4,25,130	
On account of Durbar Bonus	2,15,329	
In aid of the balances of the new Provinces of Bengal and Assam	51,83,980	
		60,39,785

EASTERN BENGAL AND ASSAM—contd.

Special transfers—contd.

Provincial to Imperial.

	R	R
On account of the Traverse operation in the District of Dacca	—78,817	
For transfer of the old Telegraph Department Buildings at Goalghat to Public Works	—3,734	
		—82,551
		59,57,234

BENGAL.

Recurring transfers.

Imperial to Provincial

	R	R
On account of recurring grant to the Calcutta Improvement Trust for 60 years	1,50,000	
For continuous maintenance of records in Orissa	1,47,000	
In connection with the Famine Relief Scheme	2,60,000	
		5,57,000

Provincial to Imperial.

	R	R
On account of change in classification of the charges of the Public Works Section of the Account Office	—81,000	
		4,76,000

Special transfers.

Imperial to Provincial

	R	R
For the occupation of premises No. 2, Bankshall Street, Calcutta, by the Department of Commerce and Industry	20,100	
For Archæological expenditure	5,500	
For the cost of maintenance of the Madaripur Bhil route	50,000	
For Sanitary improvement in New Bengal	7,25,000	
On account of Durbar Bonus	3,46,681	
For illumination of Imperial Buildings in connection with the Royal Visit . .	82,080	
For School of Tropical Medicine	5,00,000	
For Sanitation of Bihar and Orissa	1,62,000	
For Agriculture and allied objects (New Bengal)	4,00,000	
For Agriculture and allied objects (Bihar and Orissa)	1,00,000	
To reimburse the Local Government for a moiety of the capital cost of the Steam Cutter belonging to it which is hereafter to be utilised for the joint use of Port and Customs Department of the Orissa Ports	3,750	
In aid of the balances of the New Provinces of Bengal and Bihar and Orissa . .	77,31,251	
		1,04,26,674

UNITED OVINCES OF AGRA AND OUDH.

Recurring transfers.

Imperial to Provincial.

	R	
For loss of revenue due to the creation of the Benares State	61,000	
In consequence of the transfer of the Opium Department from the Government of Bengal	4,323	
In connection with the Famine Relief Scheme	4,50,000	
For Police reforms	3,77,000	
In connection with the revised procedure introduced by the Court Fees Amendment Act, 1911, for the recovery of the cost of transmission of records . .	1,750	
For relieving Municipalities and towns of Police Charges	3,58,000	
	12,52,03	12,52,073

Provincial to Imperial.

On account of change in classification of the charges of the Public Works Section of the Account Office	—67,000	11,85,073

Special transfers.

Imperial to Provincial

To bring up the net Revenue under Irrigation Major Works, Direct Receipts *less* Working Expenses to the guaranteed minimum of R55,50,000 . . .	3,85,142	
For Archæological expenditure	20,628	
For expenditure on Tank construction and restoration in Bundelkhand . . .	65,588	
In aid of Sanitation	8,00,000	
On account of Durbar Bonus	5,40,296	
On account of expenditure incurred for additions and alterations required for accommodating the Civil and Public Works Branches of the Office of the Accountant General, United Provinces in the same building	11,291	
For illumination of Imperial buildings in connection with the Royal Visit . .	11,908	
On account of installation of electric lights and fans in the Circuit House of Agra .	12,039	
For Agriculture and allied objects	1,00,000	
For meeting cost of paying off debts of poor debtors in memory of Royal Visit .	2,855	19,40,747

PUNJAB.

Recurring transfers.

Imperial to Provincial

For relieving Municipalities of Police Charges	5,22,000	
On account of Walker Hospital at Simla	4,000	
In connection with the Famine Insurance Scheme	1,40,000	
	6,66,000	

Provincial to Imperial.

On account of change in classification of the charges of the Public Works Section of the Account Office	– 23,000	6,43,000

PUNJAB—contd.

Special transfers.

Imperial to Provincial.

	R	R
For Agriculture and allied objects	4,00,000	
For Archæological Expenditure	49,000	
On account of cost of illumination of Imperial Buildings in connection with Royal Visit	6,332	
To bring up the net revenue under Irrigation to the guaranteed minimum of R41,00,000	3,08,721	
For Central Research Institute	6,00,000	
On account of Durbar Bonus	2,76,024	
To meet expenditure in connection with the Badshahi Mela held at Delhi on the occasion of the Durbar	8[illegible],129	
In aid of Sanitation	6,17,000	
On account of the sale-proceeds of sites for shops and residences in towns in the Punjab credited to Imperial in the accounts for the year 1911-12 . . .	99,274	
On accounts of sale-proceeds of certain land in the Jhang District sold in 1910-11	12,552	
For meeting the cost of payment of debts of poor debtors in connection with the Royal Visit	349	
For meeting expenditure for decoration of the ceiling of the Dewan-i-Khas, Delhi Fort	3,300	
		24,58,[illegible]81

MADRAS.

Recurring transfers.

Imperial to Provincial.

In aid of the Meyer Scheme	3,34,000	
In connection with the Famine Relief Scheme	2,50,000	
To compensate Provincial Revenues for the credit to Imperial under I—Land Revenue of a moiety of the recoveries of charges for the enfranchisement of Village Service Inams in Proprietary Estates	15,497	
	5,99,497	

Provincial to Imperial

On account of the change in classification of the charges of the Public Works Section of the Account Office	- 85,134	
		5,14,363

Special transfers.

Imperial to Provincial

For Archæological expenditure	5,000	
Towards the cost of the appointment of a scientific officer to assist the planting industries in Southern India	1,000	
On account of expenditure thrown on Provincial Revenues by the orders of the Government of India regarding the privileges and conveniences enjoyed by the Residents in Travancore and Cochin	5,200	
In aid of Sanitation	8,00,000	
On account of the grant to the District Board, Kistna, for repairing roads . .	40,000	
On account of Durbar Bonus	4,77,872	
For meeting the cost of payment of debts of poor debtors in connection with the Royal Visit	5,858	
On account of illumination of Imperial Buildings in connection with the Royal Visit	5,796	
On account of the grant to the Madras Corporation for expenditure on Drainage and Water Works schemes	25,00,000	
On account of the expenditure in connection with the investigation of the disease known as the Delhi Sore	3,800	
For Agriculture and allied objects	6,50,000	
		44,94,526

BOMBAY.

Recurring transfers.

Imperial to Provincial

	R	R
For Police reforms	3,25,000	
In connection with the Famine Relief Scheme	13,70,000	
For meeting the Police charges of the Rajkot and Wadhwan Civil Stations	4,656	
On account of the extension of the system of making monthly payments to Indian Military Pensioners	9,600	
		17,09,256

Provincial to Imperial

On account of the cost of the operations connected with the Oyster-beds in Karachi	-- 2,500	
On account of change in classification of the charges of the Public Works Section of the Account Office	- 70,000	
On account of relief to Provincial in consequence of the transfer to the India Books of the payment of the annual subsidy to the Reuters' Telegraph Company for their news service in India	21,600	
		—94,100
		16,15,156

Special transfers.

Imperial to Provincial

For Archæological expenditure	10,150	
For Agriculture and allied objects	1,00,000	
In aid of Sanitation	6,50,000	
For Coronation Celebration charges at Aden	7,134	
On account of Durbar Bonus	4,14,560	
In aid of the scheme for the construction of a building on the Apollo Bunder to commemorate the Royal Visit	2,00,000	
On account of the salary and allowances of Captain T B. S William, I M. S, while on special duty to investigate the Nastin treatment of leprosy	17,000	
For affording credit to Provincial Revenues on account of the sale-proceeds of land in Sewri and Colaba	4,13,431	
On account of the cost of the Textile Ventilation Committee	1,811	
Towards the cost of the reception of Their Majesties at the Apollo Bunder	80,000	
On account of remission of debts of certain States in Kathiawar and Gujrat	11,08,103	
For illumination of Imperial Buildings in connection with the Royal Visit	52,321	
For cost of Aden Chief's camp at Delhi and passage money from Delhi to Aden	45,948	
Towards meeting the cost of payment of debts of poor debtors in connection with the Royal Visit	2,447	
For Parel Laboratory	2,00,000	
On account of the cost of the construction of buildings required for the accommodation of the Police guard of the Treasury at Bhuj	18,000	
		33,20,905

BOMBAY—*contd.*

Special transfers—*contd.*

Provincial to Imperial

	R	R
For payment of compensation to the Military Department for occupying a Military Works godown at Steamer Point, Aden, for use as a Police Station	—75	
On account of deputation of Mr F S Punnot on special duty to visit the edible oyster-beds in England and France	—827	
		—902
		33,20,003

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☞ Separate paging is given to this part in order that it may be filed as a separate compilation.

PART VII.

THE PATENT OFFICE.

PATENTS and DESIGNS.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

March 3rd.

801. S. N Das *A new baling press of toggled lever type worked by cranked pulley*
802. G. Cassady, C. F. Mendham and R. A Barber. *Improvements relating to mechanism for the conversion of reciprocating into rotary motion.*
803. J. C Bayles. *Improvements in and relating to typewriter platens.*
804. W H. Inley *Improvements in railway economical facing point locks*
805. Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to adjusting or centering mechanism.*
806. E. Klahn *Gyroscope.*
807. T. R. Marsden, I. Leech & T. H Bradley *Improvements in or relating to the feed arrangements of cotton gins.*
808. T. Roberts *Improvements in means for taking samples of powdered substances of liquids.*
809. G. Durio. *Improved method for the tanning of hides and skins.*

March 4th.

810. Hayes (Universal) Printing Machinery, Ld. *An improved process of and apparatus for printing lithographically*
811. H. Kummer and P. J. Roche. *An improved method of connecting rails to re-inforced concrete sleepers.*

March 5th.

812. R C. Banerjee. *An improved candle stand.*

March 7th.

813. A. Shaw. *Improved washers for bolts and nuts.*
814. J. A. M. Watson. *Improvements in and relating to railway signal token holders for token exchange apparatus.*
815. J. Pointu. *Improvements in multi-colour looms.*

March 8th.

816. G. B. Bowles. *Improvements in or relating to brake lever guard and holding down pins for railway brakes.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may at any time within three months of the date of this *Gazette of India* give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Anyone desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money order on which the number of the application should be stated on the coupon at the foot of the order.

231. Vickers Limited. *Improvements in internal combustion engines.*

246. J. Gott. *Improvements in or relating to electric signalling.*

423. A. H. Wright. *Improvements in postal value marking machines.*

424. A. J W. Munden and J. M. Muir. *Improved automatic electrical announcer.*

741. E. T Morriss. *Improvements relating to perambulators, mailcarts and the like.*

744. G. Dalén. *Improvements in or relating to the storing of explosive gases.*

745. J. Pettigrew *Improvements relating to means for fastening the doors of closed railway wagons and like vehicles.*

746. C. V. M. Atkinson. *Improved method and means for use in preserving birds and other articles of food in cold storage.*

752. A. Lines & C. B. Lines. *Improvements in appliances for preventing waste of water.*

753. The Thomas Transmission, Ld. *Improvements in and connected with the control of the transmission of power between shafts with variable velocity ratios.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each

52. L. N. Reddie and Gramophone Company Limited. *Improved automatic brake for disc talking-machines.*

54. Gramophone Company Limited and L. N. Reddie. *Improvements in talking machines.*

68. C H. A F. L. Ross. *Improvements in or relating to fire arms.*

80. Simmons Sugar Company. *Improvements in sugar making products and processes of making the same.*

102. J. Symington. *Monocycle vehicle*

123. Requa European Motor Company. *Improvements in internal combustion engine.*

145. N. Magelssen *Improvements in the method of producing articles and coats firmly adhering to articles from plastic masses hardening into a fire-proof, weather-proof elastic material capable of resisting the action af acids.*

333. J. Tait. *Improved water circulator for boilers.*

402. T. W Paerën. *Improvements in or connected with lamps, heating apparatus and the like, using liquid fuel.*

457. Rikhi Kesh. *Non-reversing mirror door for almirahs.*

519. E. Disdier. *Drying apparatus more particularly intended for the drying of sticky or pitchy substances.*

549. S. C. Davidson. *Improvements in or relating to tea leaf rolling machines.*

551. F. J. Moorhead *A contrivance for fixing ladies' hats on the head.*

566. A. F. Halstead & A. C. Rogerson. *An improved tool for beading or turning over the ends of boiler tubes and the like.*

572. H. K. Moore. *Indian Harmonium.*

644. F. H. Trevithick. *Improvements in or relating to locomotive and like boilers.*

645. Wetcarbonizing, Ld. *Improved process and installation for the utilisation of peat.*

657. A. D. Burbridge. *Improvements in ships' davits.*

658. L. C. Van Riper. *Motion picture machines.*

659. Westinghouse Metal Filament Lamp Co, Ld. *Improvements in producing ductility of metals or alloys.*

660. Westinghouse Metal Filament Lamp Co., Ld. *Producing ductility of metals.*

661. Westinghouse Metal Filament Lamp Co., Ld. *Supporting frame for filaments.*

663. G. Evans. *Improvements in or relating to detachable heels for boots and shoes.*

664. Bryant & May, Ld. *Improvements in compositions for matches.*

665. G. H. Hemingway & R. Hulme. *A new or improved stopper or closing device for bottles, cans and the like receptacles.*

668. A. W. Dods. *Improvements in or relating to lamp brackets for bullock carts and the like vehicles*

669. E. Clark. *Improvements in the manufacture of pneumatic tyres or covers.*

671. W. Menzies and R. F. Lawson. *Improvements in bags to hold cement.*

672. The New Oil Refining Process, Ld. *Improvements in the conversion of mineral oil into volatile spirit.*

673. J. P. Rogers. *Improved method of raising water from wells, tanks and reservoirs by "mothe."*

674. McGregor and Balfour, Ld. and D McGregor. *Improvements in the mode of attaching picking straps to the picking arms and to the pickers of looms.*

675. A. G. Marshall. *Improved means for preventing the corrosion of boiler plates.*

677. W. S. Steljes. *Improvements in and relating to type printing electric telegraph systems.*

683. H. Wolff *Improvements in or relating to rosin mixtures.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, R30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

27. Automatic Welding Company.
335. Bent.
436 Ross.
461. Hale.
468. Ford
478. N D. Naik & Co. and Naurata Ram Bihari Lall.
574 Thurlow
586 Bullock and the International Stamping Machine Co., Ld.
590. Babcock and Wilcox, Ld.

PATENTS SEALED.

132. Pelly.
349. Bryan
100. White.
475. (Mrs.) Hart.
528. Becker.
543. Dennison.
514 Buckland.
545. Rooke & Rooke.
550. Reichmann.
555. R E. Dietz Company.

SPECIFICATIONS FILED (1888 ACT).

Specification of the under-mentioned invention has been filed, under the provisions of the Inventions and Designs Act of 1888, in the office of the Secretary appointed under that Act, and copy has been sent to the Governments of Madras, Bombay, and Burma and the Director of Industries, Cawnpore, United Provinces of Agra and Oudh. This and other specifications are open to public inspection, from 11 A.M. to 4 P.M. daily and Saturdays 11 A.M. to 1 P.M., at the Patent Office, 1, Council House Street, Calcutta, on payment of a fee of one rupee, and a certified copy of any one of them will be supplied on payment of the fixed expenses of copying

No. 213 of 1911.—A. R Angus. *Improvements in or relating to railway safe running devices.* (Specification filed 4th March 1913.)

RENEWAL FEES PAID.

328 of 1902. Kitson. (To 17 March 1914.)

102 of 1903. Hayes. (To 17 August 1914.)

334 of 1904. Moore & Hesketh. (To 28 March 1914.)

355 of 1905. National Wire Bound Box Co. (To 12 March 1914.)

415 of 1907. Bertels. (To 25 March 1914.)
484 of 1907. Finkler. (To 5 August 1914.)
77 of 1908. Badische Anilin & Soda Fabrik. (To 28 April 1914.)
380 of 1908 Ghatak. (To 26 April 1914.)
53 of 1909. Dietz. (To 9 March 1914.)
54 of 1909 Dietz. (To 9 March 1914)
80 of 1909 Boyd, Phillips & James Scott & Sons, Ld (To 18 March 1914.)
193 of 1909 Baker & Jacobs. (To 28 May 1914.)

CESSATION OF EXCLUSIVE PRIVILEGE.

1903.

445, (Perky).

1907.

196, (Fowler).

1908.

190, (Wilson). 191, (Tice). 200, (Berglund & Lindencrona).
201, (Briailles). 216, (Tice). 229, (Remy). 419, (Woods).

APPLICATION FOR PATENT UNDER SECTION 81.

Within three months of this advertisement any person may give notice of opposition to the conversion.

620 of 1909.—K. K. Paranjape. *Dust proof stoppers for glass bottles.*

PATENTS SEALED UNDER SECTION 81.

250 of 1906. F St G. de L. Booth Tucker.

261 of 1910. The Polivit Manufacturing Co., Ld.

NOTICES.

THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.

Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Indian Patents and Designs Act, 1911 (price, 10 annas), and in the Indian Patents and Designs Rules, 1912 (price, 2 annas). These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. Applications for patents in countries other than India should be made to the patent offices in the countries concerned.

4. *Fees* are payable in *cash* and must be received in the Patent Office within the time allowed by the Acts. When cheques are offered in payment of fees, it must be clearly understood that the office cannot hold itself responsible for any delay that may occur in the collection of cash on the cheques; any cheque not payable in Calcutta is subject to commission. In cases where it is not possible to have the fees handed in at the Patent Office, it is preferable to send them by money-order or postal order payable at Calcutta to the Controller of Patents and Designs, and to advise him that they have been so sent. Stamps will not be received in payment of fees.

5. *Trade and property marks* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD	R. C Technical Institute.
BANGALORE	Indian Institute of Science.
BOMBAY	Record Office
"	Victoria Jubilee Technical Institute, Byculla.
"	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.
CALCUTTA	Patent Office, No. 1, Council House Street.
"	Office of the Director-General of Commercial Intelligence.
"	Civil Engineering College, Sibpur
CAWNPORE	Office of the Director of Industries, United Provinces
CHINSURAH	Office of the Commissioner, Burdwan Division
CHITTAGONG	Office of the Commissioner, Chittagong Division.
DACCA	Office of the District Board, Dacca.
DELHI	Office of the Chief Commissioner.
HYDERABAD	Revenue Department of His Highness the Nizam's Government.
JALPAIGURI	Office of the Commissioner, Rajshahi Division.
LAHORE	Punjab Public Library.
LONDON	The Patent Office, 25, Southampton Buildings, W.C
MADRAS	Record Office, Egmore
"	College of Engineering
MYSORE	Office of the Secretary to Government, General and Revenue Department.
NAGPUR	Victoria Technical Institute
POONA	College of Engineering.
RANGOON	Office of the Revenue Secretary, Government of Burma
ROORKEE	Thomason College
SOLAPUR	Office of the Collector.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore

8. *Publications* on sale at the Patent Office:—

		Price R	a.
(a) The Indian Patents and Designs Act, II of 1911		0	10
(b) The Indian Patents and Designs Rules, 1912		0	2
(c) Weekly Notifications (extract from the *Gazette of India*)		0	1
Annual subscription with postage		3	0
(d) Inventions (consolidated subject matter Index 1900—1908 and Chronological lists 1900—1904)		2	0
(e) Inventions and Designs Annual indexes for the years 1905, 1906, 1907, 1908, 1909, 1910, 1911	each	1	0
(f) Patent Office Journal (Issued quarterly)	each	0	8
(g) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

CALCUTTA: PRINTED BY SUPDT. GOVT. PRINTING, INDIA, 8, HASTINGS STREET

The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 15.] CALCUTTA, SATURDAY, MARCH 29, 1913.

Separate paging is given to this part in order that it may be filed as a separate compilation.

PART VII.

THE PATENT OFFICE.

PATENTS and DESIGNS.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

March 17th.

837. L. M Mehta *Utilising the movement of water*
838. P P Haring *Improvements in cotton picking machines*
839. The British Westinghouse Electric and Manufacturing Co Ld *Method of starting synchronous machines*
840. R. S Hamilton. *Improvements in mechanically driven cultivators.*

March 18th.

841. C K Datta. *A device for the suppression of smoke applicable to lamps without chimneys known as "Kupis"*
842. W H Parry. *Improvements in folding chairs*

March 20th.

843. C. W Parsons and R Dormer *An electric slot for controlling signals*
844. H. Mandal *Improvement in the toggle lever type jute baling press*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

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Anyone desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money order on which the number of the application should be stated on the coupon at the foot of the order.

514. Compagnie Générale de Phonographes, Cinematographes et Appareils de Precision. *Method of mixed perforation for cinematographic films.*

533. A. T. Houldcroft and the Leeds Forge Co, Ld. *Improvements in or relating to railway and like vehicles.*
646. The Printing Machinery Co., Ld. *Improvements in apparatus for machining curved stereotypes*
647. The Monotype Machine (Colonial Patents) Syndicate, Ld. *Improvements in or relating to positioning, adjusting or centering mechanism for type machines.*
765. J. H. Patterson. *Improved equipment for carrying a rifle or the like when mounted.*
767. F. H. Terry, H. M. Bigwood and Brotherton Tubes and Conduits, Limited. *Improvements in electric conduit junction boxes or like electric fittings.*
769. P. M. Drexl *Improved means for propelling vehicles, vessels or the like.*
770. W. Carson *Improvements in amalgamating machines.*
774. Galletti's Wireless Telegraph & Telephone Co., Ld. *Improvements in and relating to the transmission of electric energy at a distance without connecting wires and to a new system of wireless signalling*
775. H. Monseur. *Improved preservative for wood and other organic materials.*
776. J. R. Kinney. *Improvements in air compressors.*
777. P. Desgouttes. *Improvements in valve actuating mechanism for internal combustion engines.*
778. H Eberhard. *Improvements in non-refillable bottles.*
780. W. Paterson. *Improvements in and relating to filtering apparatus.*
781. J. Stone & Co., Ld. *Improvements in and relating to lubricators.*
782 Société Marcel Janvier et Compagnie *Improvements in and relating to the purification of liquid and solid materials.*
783. J. L. Brodie. *A process of and apparatus for generating power and manufacturing salts*
785. T. Farrow. *Improvements in or relating to speed indicating devices.*
786. H. O. Ormiston. *Improved metallic alloy and process of manufacture thereof.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each

25. General Dehydrator Company. *Dehydrating system.*
152. General Dehydrator Company. *Method of, and system for, dehydrating and warming air.*
224. N. P Pearse *Ginning apparatus for cotton and the like.*
275. E. Pope *Improvements in telegraph systems.*
329. Imam-ud-din & Sons and Fazal Ilahi. *Camp field bed-furniture.*
408. R. A Sloan and J. E. L. Barnes. *Improvements in or applicable to cigarette making machinery.*
559. A. F. Cook & T V. Tuyl *Improvements in tractors.*
614. A. G. Kershaw, Saxby & Farmer, Ld, and Saxby & Farmer (India), Ld. *Improvements in interlocking railway signals and facing points.*
616. C. Hansen. *A means and method for the joining of threads from old to new warps in weavings.*
650. J. P. Gregory and P. W. Wagstaff. *An automatic self-closing fastener for doors and windows.*
655. H. R. Cobbold. *Buckle for fastening belts or driving bands for personal wear, horses, surcingles and driving machinery.*
692. S. C Davidson. *Improvements in or relating to centrifugal fans.*
693. R. T. Smith. *A new or improved attachment of continuous tyres to vehicle wheels.*
695. A. L. Bricknell, A. J. G. Bricknell and J. L. Bricknell. *A new or improved internal combustion engine.*
697. H. Dawson *A new or improved loom.*
698. J. T. McWilliams. *Improvements in rifle rests.*
703. Stas-Rotationsmotor-Gesellschaft m. b H. *Valveless internal combustion engine.*
706. O. Wilhelmi and International Siegwart Beam Co. *A process or method of making firm foundations in the ground for piles, tubed shafts and the like.*
707. P. Ulysse. *Colour cinematography.*
709 Techno-Chemical Laboratories, Ld. *Improvements in and relating to evaporating, distilling and similar installations*
710 Société La Mondaine. *Combination electric lamp bulb or diffuser.*
715. H. W. Gabbett-Fairfax. *An improved rotary engine or pump.*
718. H. Davey. *Improvements in and relating to flood gates.*
719. A. Stephen. *Improved process and apparatus for treating paper, cardboard and the like with waterproofing material.*
720. W. Deason. *An improved cane cutting and trashing machine.*
723. L. E. Alleman. *A new or improved metallic packing for glands or stuffing boxes and the like.*

SEALING FEES DUE UNDER SECTION 10.

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589. Jacoviello Societa Anonima and Jacoviello.
593. Craven and Stonebridge.
599. Edman.
607. J. Stone & Co., Ld.
609. Roe.
611. Dey.
613 Cooke.
617. Fennell

RENEWAL FEES PAID.

235 of 1901. Roy. (To 15 April 1914.)
59 of 1902. American Machine Telephone Co., Ld. (To 7 May 1914.)
378 of 1903. Consolidated Railway Electric Lighting & Equipment Co (To 26 April 1914)
353 of 1904. Toisoul, Fradet & Piedefert. (To 28 March 1914.)
541 of 1904. Little. (To 10 March 1914.)
455 of 1905. Webber. (To 12 May 1914.)
584 of 1906. McDonald. (To 8 April 1914.)
131 of 1907. Chloride Electrical Storage Co., Ld. (To 19 April 1914.)
263 of 1907. Harichand Mancharam & Son. (To 16 March 1914.)
449 of 1907. Ceipek (To 21 April 1914.)
464 of 1907. Harichand Mancharam & Son. (To 16 March 1914.)
598 of 1907. Wheatley. (To 27 March 1914.)
124 of 1908 Zaretzky. (To 24 April 1914.)
130 of 1908. Tierney & Brackenbury. (To 2 May 1914.)
189 of 1908. Lamson Paragon Supply Co., Ld. (To 22 June 1914.)
334 of 1908 Abdul Rahim & Abdul Kurrim. (To 16 March 1914)
387 of 1908. Raikes (To 20 April 1914.)
457 of 1908. Freymuth. (To 19 April 1914)
1 of 1909. Westinghouse Brake Co., Ld. (To 7 August 1914.)
68 of 1909 Badische Anilin & Soda Fabrik. (To 21 April 1914.)

CESSATION OF EXCLUSIVE PRIVILEGE.

1899.

209, (Westinghouse Brake Co., Ld.).

1905.

473, (Kennedy).

1907.

281, (Featherstone). 429, (Rendle and Callow Wright & Hewlett, Ld.). 435, (Burn & Co., Ld.). 466, (Mulji). 527, (Michaud and Delasson). 585, (Allah Dad Khan Vidad).

1908.

126, (Banks). 223, (Nesfield). 228, (Renard Road and Rail Transport Corporation, Ld.) 293, (Wolff). 453, (Torkington) 462, (Smith). 463, (Quick). 478, (Briailles).

NOTICES.

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AHMEDABAD	R C Technical Institute.	DELHI	Office of the Chief Commissioner
BANGALORE	Indian Institute of Science	HYDERABAD	Revenue Department of His Highness the Nizam's Government
BOMBAY	Record Office	JALPAIGURI	Office of the Commissioner, Rajshahi Division.
„	Victoria Jubilee Technical Institute, Byculla	LAHORE	Punjab Public Library
„	The Bombay Textile and Engineering Association, No 1A, Sussex Road, Parel	LONDON	The Patent Office, 25, Southampton Buildings, W C
CALCUTTA	Patent Office, No 1, Council House Street	MADRAS	Record Office, Egmore
		„	College of Engineering
„	Office of the Director-General of Commercial Intelligence.	MYSORE	Office of the Secretary to Government, General and Revenue Department
„	Civil Engineering College Sibpur		
CAWNPORE	Office of the Director of Industries, United Provinces	NAGPUR	Victoria Technical Institute.
		POONA	College of Engineering.
CHINSURAH	Office of the Commissioner, Burdwan Division	RANGOON	Office of the Revenue Secretary, Government of Burma
CHITTAGONG	Office of the Commissioner, Chittagong Division.	ROORKEE	Thomason College
DACCA	Office of the District Board, Dacca	SOLAPUR	Office of the Collector.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta, the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore

8 *Publications* on sale at the Patent Office:—

		Price R	a.
(*a*) The Indian Patents and Designs Act, II of 1911		0	10
(*b*) The Indian Patents and Designs Rules, 1912		0	2
(*c*) *Gazette of India* (Part VII) Weekly Notifications of the Patent Office		0	1
Annual subscription with postage		3	0
(*d*) Inventions (consolidated subject matter Index 19[illegible]—1905 and Chronological Lists 1900—1904)		2	0
(*e*) Inventions and Designs Annual indexes for the years 1905, 1906, 1907, 1908, 1909 1910, 1911, 1912	each	1	0
(*f*) Patent Office Journal (Issued quarterly)	each	0	8
(*g*) Patent Office Journal, 1912		1	0
(*h*) Specifications of Inventions	each	0	8

H. G. GRAVES,

Controller of Patents and Designs.

CALCUTTA PRINTED BY SUPDT GOVT. PRINTING, INDIA, 8, HASTINGS STREET

The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, TUESDAY, MARCH 18, 1913.

FOREIGN DEPARTMENT.

NOTIFICATION.

Delhi, the 18th March 1913

No. 2-I. E.—D.—His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Imperial Majesty the King, Emperor of India, has been graciously pleased to make the following appointment to the said Order, with effect from the 12th March 1913:—

To be a Knight Grand Commander.

His Excellency the Right Hon'ble Freeman Freeman-Thomas Baron Willingdon of Ratton, Governor of the Presidency of Bombay.

By Order of the Grand Master,

A. H. McMAHON,

Secretary to the Most Eminent Order of the Indian Empire.

Printed and Published for the Govt. of India *by the* Superintendent Government Printing India, *Delhi.*

The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

DELHI, THURSDAY, MARCH 20, 1913.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT

Speech of the Honourable Finance Member

INTRODUCING THE

BUDGET FOR 1913-14.

I have to lay before the Council the Budget for 1913-14 in its final form. The Financial Statement which I presented on the 1st of March has since then been subjected to criticism and discussion, and as the result I think I am entitled to claim that our financial arrangements have the approval of the great majority of Hon'ble Members. We have made a further examination of the figures in the light of the latest information available and the final form which they take is shown in the statements which are in the hands of Hon'ble Members, and in the explanatory memorandum which also has been revised and brought up to date.

2. The changes in the figures which I have to describe on a comparison with those entered in the Financial Statement are few and of no great importance, and I need engage but little of the time of the Council in describing them.

3. In the year which is about to close our Imperial surplus is now likely to be £31,800 higher. In the March sale we have obtained a very high price for uncertified opium and the estimate of opium receipts is increased accordingly by £51,800. Land revenue has increased by £32,000 in consequence of very high collections in Burma, and Customs also advance. On the other hand, there has been a distinct falling off in recent weeks in railway earnings chiefly on the North-Western Railway and we have had to reduce our estimate under this head by £100,000. The provincial account shows a betterment of £54,600, nearly the whole of which has accrued under land revenue with less important alterations which practically cancel each other under other heads.

4. As regards the Budget of next year I have only to notice that the Imperial surplus has been increased by a matter of £15,100, chiefly in consequence of certain corrections proposed in the budget estimates of heads of revenue, such as excise, which are divided with Local Governments. The provincial account on the other hand is £73,400 worse than in the Financial Statement; the Local Governments of Bombay and Burma having increased their provision for expenditure on Civil Works by 11 lakhs

5 In the matter of Ways and Means, the most important feature I have to notice is the drop which has recently taken place in Council Bills, the amount offered for sale having fallen from 80 lakhs on the 5th of March to 60 lakhs on the 12th of March and again to 50 lakhs on the 19th. The Secretary of State has in consequence reduced his estimate of drawings to £25,600,000 which is £1,400,000 less than the estimate given in the Financial Statement. In view of this decline in the drawings and of the large proportion which is likely to be drawn in telegraphic transfers instead of bills, we have reduced the estimate of probable outstandings at the end of the year by £502,000 These outstandings represent bills which have been drawn and for which we have received the money in London, and which have not been cashed by us in India. It will be obvious, therefore, that a reduction in outstandings means a deterioration of the same extent in our total balance On the other hand, there is the improvement I have already described in our revenue account which contributes an additional £86,000 to our balances; there are lapses in capital expenditure of £251,000, and an improvement under Deposits and remittances of £122,000 On the whole therefore our closing balance for the current year is likely to be only £43,000 less than the figure which I gave in the Financial Statement I may mention that for next year the Secretary of State has increased his estimate of drawings by £450,000, and there will be in addition a remittance Home of the same amount in light weight sovereigns. These transactions do not affect our balance as a whole; but as I have just said the opening balance will be £43,000 less, there is a deterioration in the revenue account of £58,000 and the estimate of net credits from remittances has been reduced by £131,000, so that the final figures show a closing balance for 1913-14, £232,000 less than in the Financial Statement There are no other points which it is necessary for me to bring to notice of Hon'ble Members, and I need only add before sitting down that while there will be no discussion on the Budget to-day, it will be open to them next Monday to offer any observations on it which they think proper, without moving Resolutions or dividing the Council.

GUY FLEETWOOD WILSON.

20th March 1913

BUDGET

OF THE

GOVERNMENT OF INDIA

MARCH 1913

ACCOUNTS	1911-1912
REVISED ESTIMATES	1912-1913
BUDGET ESTIMATES	1913-1914

CONTENTS.

I.—General Statement of the Revenue, and Expenditure charged to

	For details vide Statement	Accounts 1911-1912	Budget Estimate 1912-1913	Revised Estimate 1912-1913	Budget Estimate 1913-1914
Revenue—					
Principal Heads of Revenue—		£	£	£	£
Land Revenue . .	A	20 704 [illegible]	2[illegible] 000	21,325,700	21 873 200
Opium .	"	[illegible] 378	3 622 000	5,114 600	1 445 [illegible]
Salt . . .	"	3 391 214	3 127 800	3,33[illegible],700	3,40[illegible] 900
Stamps . . .	"	4,815 124	4 908 000	5 07[illegible],100	5,218 200
Excise .	"	7 609,7[illegible]3	7,907 900	8,183 000	8,1[illegible]2 900
Customs .	"	6 468 567	6,398 300	7,007,900	[illegible],862 800
Other Heads . .	"	[illegible] 1[illegible]4 [illegible]04	[illegible] 217 900	[illegible] [illegible] 400	4 [illegible] 500
Total Principal Heads		54,205 210	52,757 900	55,499,400	51 [illegible]89 200
Interest	A	1 148 741	1 227 300	1 463 900	1 29[illegible] 300
Post Office	"	2 131 279	2 218,900	259,600	23[illegible] 8[illegible]0
Telegraph . .	"	1 087 425	1 085,100	1 142 [illegible]00	1 191 500
Mint .	"	30[illegible] [illegible]00	205 70	[illegible] 000	240 [illegible]00
Receipts by Civil Departments . . .	"	1 238 131	1 226 600	1 300 000	1 2[illegible] 300
Miscellaneous	"	813 07[illegible]	552 100	713 100	[illegible]89 20[illegible]
Railways: Net Receipts .	"	15 801 725	14,640,200	18 117,400	17 [illegible]23 500
Irrigation . .	"	3 [illegible]80 0[illegible]2	3 [illegible]21,100	4 3[illegible]2 900	4 408 900
Other Public Works . .		326 924	320 900	315,600	28[illegible] 900
Military Receipts .		1,313,0[illegible]7	1 318 000	1 346 600	1 3[illegible]1 000
Total Revenue .		89,83[illegible],750	79,354,000	87,052,400	82 324 [illegible]00

DELHI
FINANCE DEPARTMENT
March 20th, 1913

W D WOOLLAM

Offg Deputy Comptroller General

Revenue, of the Government of India, in India, and in England.

	For details, vide Statement	Accounts, 1911-1912	Budget Estimate, 1912-1913	Revised Estimate, 1912-1913	Budget Estimate, 1913-1914.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	8,670,174	8,856,800	8,731,900	9,469,700
Interest	"	2,037,735	2,045,200	1,807,900	1,810,000
Post Office	"	2,008,470	2,049,200	2,036,400	2,057,200
Telegraph	"	1,098,931	1,094,500	1,121,100	1,231,000
Mint	"	116,507	101,400	142,300	103,700
Salaries and Expenses of Civil Departments	"	16,466,166	17,177,300	16,716,500	19,424,100
Miscellaneous Civil Charges	"	4,898,823	4,908,100	4,940,400	5,087,000
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways. Interest and Miscellaneous Charges	"	12,103,955	12,518,300	12,601,800	13,071,200
Irrigation	"	3,174,983	3,314,900	3,291,200	3,564,600
Other Public Works	"	5,454,048	5,655,200	6,213,800	6,584,500
Military Services	"	20,901,637	20,412,500	20,982,000	21,007,800
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL		77,926,332	79,433,100	79,584,800	83,910,800
Add—Provincial Surpluses that is, portion of allotments to Provincial Governments not spent by them in the year	End of B	1,414,027	...	4,073,900	...
Deduct—Provincial Deficits that is, portion of Provincial Expenditure defrayed from Provincial Balances	"	*444,943*	*1,557,700*	..	*2,912,600*
TOTAL EXPENDITURE CHARGED TO REVENUE	.	78,895,416	77,875,700	83,658,700	80,998,200
SURPLUS	...	3,940,334	1,478,300	3,393,700	1,326,300
TOTAL	...	82,835,750	79,354,000	87,052,400	82,324,500

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	Receipts.			
		Accounts, 1911-1912	Budget Estimate, 1912-1913	Revised Estimate, 1912-1913.	Budget Estimate 1913-1914.
		£	£	£	£
Surplus	C	3,940,334	1,478,300	3,393,700	1,326,300
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised and deposited by Railway Companies (net)	"	17,497	1,965,600	565,600	3,160,900
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	1,823,173	2,931,100	2,987,000	131,500
Unfunded Debt (net incurred)	"	1,815,193	1,318,700	1,741,400	1,501,400
Deposits and Advances (net)	"	2,309,480	...	4,786,900	...
Loans and Advances by Imperial Government (net Repayments)	"	201,914	...	187,600	13,100
Loans to Local Boards for Railway Construction	"	6,583	6,900	6,900	7,100
Remittances (net)	"	4[illegible]24	3,400	161,600	...
Secretary of State's Bills drawn	"	25,070,216	15,500,000	25,660,000	21,650,000
Total Receipts	...	35,133,914	23,204,000	39,440,700	27,790,300
Opening Balance—India	...	13,566,922	11,808,222	12,279,689	19,543,889
England	...	(a) 18,174,349	19,395,949	(a) 19,463,723	(a) 9,377,923
TOTAL	..	66,875,185	54,408,171	71,184,112	56,712,112

(a) Include balances of the Gold Standard Reserve as shown

W. D. WOOLLAM,

Offg. Deputy Comptroller General.

DELHI,
FINANCE DEPARTMENT;
March 20th, 1913.

Government of India, in India and in England.

	For details, vide Statement	DISBURSEMENTS.			
		Accounts, 1911-1912.	Budget Estimate, 1912-1913.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
Railway, Irrigation and other Capital not charged to Revenue—		£	£	£	£
Outlay on Irrigation Works	C	1,536,631	1,415,500	1,441,800	1,466,700
Outlay on State Railways	"	6,981,384	7,836,700	8,042,000	10,113,400
Initial outlay on new Capital at Delhi	"	4,902	1,333,300	111,900	1,333,300
Outlay of Railway Companies (net)	"	986,580	1,319,500	1,195,000	2,048,300
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	9,509,497	11,905,000	11,690,700	14,961,700
Debt, Deposits and Advances					
Temporary Debt (net Discharged)	C	500,000	4,500,000	4,500,000	...
Deposits and Advances (net)	"	...	1,184,300	...	2,248,700
Loans and Advances by Imperial Government (net Advances)	"	...	165,400	...	..
Loans and Advances by Provincial Governments (net Advances)	"	193,155	240,000	196,900	125,900
Remittance (net)	...	..	..	..	68,100
Secretary of State's Bill paid	"	24,929,181	15,760,000	25,874,700	21,650,000
TOTAL DISBURSEMENTS	...	35,131,773	33,763,700	42,262,300	39,054,400
Closing Balance—India	...	12,279,689	12,868,022	19,543,889	12,546,689
England	...	(a) 19,463,723	7,776,449	(a) 9,377,923	(a) 5,111,023
TOTAL	...	66,875,185	54,408,171	71,184,112	56,712,112

in the notes on pages 14 and 15.

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

A.—Statement of the Revenue of

HEADS OF REVENUE	ACCOUNTS, 1911-1912 India (Rupee Figures) Imperial	Provincial.	Total India (converted into £ at R15 = £1).	England	Total	REVISED India (Rupee Figures). Imperial.	Provincial.
	R	R	£	£	£	R	R
Principal Heads of Revenue —							
I.—Land Revenue	11,53,67,139	19,61,01,317	20,764,697		20,764,697	7,43,43,000	24,55,42,000
II.—Opium	8,94,19,170	..	5,961,278	.	5,961,278	7,67,18,000	..
III. Salt	5,08,68,180		3, 91,212		3, 91,212	5,00,51,000	..
IV.—Stamps	3,60,4 ,120	3,55,83,820	4,815,1 9	.	4,815,129	3,87,04,000	3,74,83,000
V. Excise	3,39,35,352	8,02,10,933	7,609,753	..	7,609,753	3,47,51,000	8,79,94,000
VI Provincial Rates	1 ,592	32,16,603	518,680	..	548,680	21,000	84,38,000
VII Customs	9,70,28,490		6,468,567	..	6,4 8,567	10,51,19,000	...
VIII —Assessed Taxes	1,36,86,519	1,11,06,662	1,652,878	..	1,652,878	1,43,00,000	1,16,09,000
IX —Forest	10,38,209	2,82,44,480	1,952,179	.	1,952,179	9,76,000	3,02,77,000
X —Registration	67,104	66,20,543	445,862	...	445 862	79,000	71,40,000
XI —Tributes from Native States	89,25,074	..	595,005	...	595,005	90,4 ,000	...
Total	44,69,92,248	36,60,86,358	54,205,240	..	54,205,240	40,41,08,000	42,[illegible],83,000
XII.—Interest	1,04,88,928	43,87,150	991,739	457,002	1,448,741	1,07,04,000	42,62,000
XIII.—Post Office	3,20,14,179	.	2,134,279	.	2,134,279	3,38,92,000	...
XIV.—Telegraph	1,62,36,541	..	1,082,436	4 989	1,087,425	1,70,37,000	..
XV.—Mint	55,04,452	...	366,963	137	367,100	79,80,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	2,90,643	45,64 247	323,660	.	323,660	2,35,000	49,15,000
{ Jails	3,75,083	34 25,232	253,354		253,354	3,76,000	33,59,000
XVII —Police	59,506	17 81,559	122,738		122,738	61,000	19,84,000
XVIII Ports and Pilotage	...	22,76,0 2	151,737		151,737	.	23,08,000
XIX —Education	44,9 6	30 39,247	205,610	..	205,610	50,000	32,40,000
XX —Medical	7,058	9,82,168	65,988	859	66,847	9,000	11,97,000
XXI.—Scientific and other minor departments	2,75,801	14,22,008	113,187	998	114,185	2,43,000	14,40,000
Total	10,53,597	1,74,90,513	1,236,274	1,857	1,238,131	9,74,000	1,85,08,000
Miscellaneous —							
XXII —Receipts in aid of Superannuation	12,36,641	7,84,623	134,751	66,719	201,470	12,60,000	8,11,000
XXIII.—Stationery and Printing	6, 1,671	7,91,091	96,891		9 ,891	6,33,000	7,95,000
XXIV —Exchange	15,85,457	.	105, 97		105,697	16,39,000	.
XXV. —Miscellaneous	25, 4,016	30,50,543	372,304	36,714	409,018	15,16,000	28,68,000
Total	60,17,787	46,20,860	709,643	103,433	813,076	50,48,000	44,74,000
Railways—							
XXVI —State Railways (Gross Receipts)	50,35,67,021	1,16,465	33 578,899	230	33,579,129	55,43,90,000	1,10,000
Deduct —Working Expenses	*25,88,61 617*	*84,107*	*17 263 048*		*17,263 048*	*27,39,12,000*	*88,000*
Surplus profits paid to Companies, etc	*72,80,008*	.	*482 001*	.	*482,001*	*98,19,000*	.
Net Receipts	23,74,75,396	32,358	15,833,850	230	15,834,080	27,06,59,000	22,000
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	1,92,296	...	12,820	44,825	57,645	2,14,000	...
Total	23,76,67,692	32,358	15,846,670	45,055	15,891,725	27,08,73,000	22,000
Irrigation —							
XXIX —Major Works: Direct Receipts	1,47,35,150	2,09,87,838	2,381,533		2,381,533	1,66,61,000	2,24,24,000
Portion of Land Revenue due to Irrigation	1,10,88,126	91,83,851	1,351,465		1,351,465	1,22,52,000	1,03,38,000
XXX —Minor Works and Navigation	13,91,829	23,13,980	247,054	.	247,054	14,16,000	23,52,000
Total	2,72,15,105	3,24,85,669	3,980,052	..	3,980,052	3,03,29,000	3,51,14,000
Other Public Works—							
XXXI —Civil Works	10,53,848	38,50,019	326,924	..	326,924	7,86,000	39,48,000
Military Receipts —							
XXXII —Army: Effective	92,45,431	.	616,362	444,068	1,061,030	1,11,00,000	...
Non-Effective	12,45,992	.	83,066	35,270	118,336	12,78,000	...
	1,04,91,423	.	699,428	479,938	1,179,366	1,23,78,000	...
XXXIII.—Marine	12,73,487	..	84,900	...	84,900	13,17,000	...
XXXIV.—Military Works	11,81,866	...	78,791	..	78,791	11,00,000	..
Total	1,29,46,776	...	863,119	479,938	1,343,057	1,47,95,000	...
TOTAL REVENUE	79,71,91,155	42,89,58,937	81,743,339	1,092,411	82,835,750	70,65,28,000	49,47,06,000

India, in India and in England.

ESTIMATE, 1912-1913.			Increase + Decrease − as compared with Budget Estimate, 1912-13	BUDGET ESTIMATE, 1913-14.					Increase + Decrease − of Budget, 1913-1914, as compared with Budget Estimate 1912-1913	Increase + Decrease − of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913
Total India (converted into £ at R15 = £1).	England.	TOTAL.		INDIA (RUPEE FIGURES) Imperial.	INDIA (RUPEE FIGURES) Provincial.	Total India (converted into £ at R1 = £1).	England.	TOTAL.		
£	£	£	£	R	R	£	£	£	£	£
21,825,700	...	21,825,700	+40,700	12,53,99,000	19,51,99,000	21,373,200	...	21,373,200	+97,200	+47,500
5,114,600	...	5,114,600	+1,492,600	2,16,75,000		1,445,000	..	1,445,000	−2,177,000	−3,669,600
3,336,700	...	3,336,700	−91,100	5,10,80,000		3,405,300	...	3,405,300	−22,500	+ 8 [illegible]00
5,079,100	...	5,079,100	+171,100	3,98,25,000	3,84,48,000	5,218,200	...	5,218,200	+310,[illegible]00	+139,100
8,183,000	...	8,183,000	+275,100	3,61,00,000	9,06,91,000	8,452,900	..	8,452,900	+545,000	+269,900
557,300	...	557,300	+6,900	18,000	4,13,000	28,700		28,700	−521,700	−528,600
7,007,900	...	7,007,900	+609,600	10,29,42,000		6,862,800	.	6,862,800	+464,500	−145,100
1,727,300	...	1,727,300	+81,900	1,45,72,000	1,18,00,000	1,758,200	.	1,758,200	+112,800	+30,900
2,081,500	...	2,081,500	+109,000	10,11,000	2,94,33,000	2,029,800		2,029,800	+55,300	−51,700
481,300	...	481,300	+37,700	90,000	72,80,000	491,900	..	491,900	+48,300	+10,600
603,000	...	603,000	−900	92,58,000	...	617,200	..	617,200	+13,300	+14,200
55,499,400	..	55,499,400	+2,741,000	40,19,70,000	37,32,78,000	51,683,200		51,683,200	−1,074,000	−3,816,200
997,700	466,200	1,463,900	+236,600	1,09,30,000	43,27,000	1,017,100	270,200	1,287,300	+60,000	−176,600
2,259,500	..	2,259,500	+40,600	3,54,12,000		2,360,800		2,360,800	+141,900	+101,300
1,135,800	6,200	1,142,000	+76,900	1,78,01,000		1,186,800	5,000	1,191,800	+126,700	+49,800
532,000	...	532,000	+326,300	36,09,000	...	240,600	..	240,600	+34,900	−291,400
343,300	..	343,300	+21,600	2,62,000	48,30,000	339,500	...	339,500	+17,800	−3,800
249,000	.	249,000	−500	3,94,000	33,71,000	251,000		251,000	+1,500	+2,000
136,300		136,300	+28,800	64,000	17,96,000	124,000		124,000	+16,500	−12,300
157,900		157,900	+11,700		23,98,000	159,900		159,900	+13,700	+2,000
219,300		219,300	+6,600	59,000	34,02,000	230,700		230,700	+18,000	+11,400
80,400	800	81,200	+15,900	10,000	10,84,000	72,900	700	73,600	+8,300	−7,600
112,200	800	113,000	−10,700	1,80,000	15,71,000	116,800	800	117,600	−6,100	+4,600
1,298,400	1,600	1,300,000	+73,400	9,69,000	1,84,52,000	1,294,800	1,500	1,296,300	+69,700	−3,700
138,100	63,100	201,200	+2,100	12,[illegible],000	8,68,000	142,100	64,600	206,700	+7,000	+5,500
95,200	...	95,200	+200	6,29,000	7,85,000	94,300		94,300	−700	−900
109,300	..	109,300	+109,300	5,00,000	..	33,300		33,300	+33,300	−76,000
292,200	15,200	307,400	+49,100	13,44,000	21,53,000	233,100	21,800	254,900	−3,400	−52,500
634,800	78,300	713,100	+160,700	37,36,000	38,06,000	502,800	86,400	589,200	+36,800	−123,900
36,966,600	[illegible]00	36,966,800	+4,399,900	55,11,90,000	1,10,000	36,753,300	200	36,753,500	+4,186,600	−213,300
18,266,600	...	*18,266,600*	−599,900	*28,21,62,000*	*87,000*	*18,816,600*	...	*18,816,600*	−1,149,900	−550,000
654,600		*654,600*	−213,500	*59,70,000*		*398,000*		*398,000*	+13,100	+256,600
18,045,400	200	18,045,600	+3,556,500	26,30,78,000	24,000	17,538,700	200	17,538,900	+3,049,800	−506,700
14,300	57,500	71,800	+20,700	2,19,000		14,600	70,000	84,600	+33,500	+12,800
18,059,700	57,700	18,117,400	+3,577,200	26,32,77,000	24,000	17,553,300	70,200	17,623,500	+3,083,300	−493,900
2,605,700	...	2,605,700	+313,200	1,66,32,000	2,26,61,000	2,619,500	..	2,619,500	+327,000	+13,800
1,506,000	..	1,506,000	+121,700	1,24,36,000	1,05,10,000	1,529,700	...	1,529,700	+145,400	+23,700
251,200	...	251,200	+6,900	14,58,000	23,62,000	254,700		254,700	+10,400	+3,500
4,362,900	..	4,362,900	+441,800	3,05,26,000	3,55,33,000	4,403,900	..	4,403,900	+482,800	+41,000
315,600	.	315,600	−5,300	5,20,000	37,84,000	286,900	...	286,900	−34,000	−28,700
740,000	324,300	1,064,300	+21,700	1,09,74,000	.	731,600	330,600	1,062,200	+10,600	−2,100
85,200	36,000	121,200	+8,900	12,97,000	.	86,500	38,000	124,500	+12,200	+3,300
825,200	360,300	1,185,500	+30,000	1,22,71,000	..	818,100	368,600	1,186,700	+31,600	+1,200
87,800	.	87,800	−3,300	14,74,000	...	98,300	.	98,300	+7,200	+10,500
73,300	.	73,300	+1,300	11,40,000	...	76,000	..	76,000	+4,000	+2,700
986,300	360,300	1,346,600	+28,600	1,48,85,000	...	992,400	368,600	1,361,000	+43,000	+14,400
86,082,100	970,300	87,052,400	+7,698,400	78,36,95,000	43,92,08,000	81,522,600	801,900	82,324,500	+2,970,500	−4,727,900

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1911-1912. India (Rupee Figures). Imperial	ACCOUNTS, 1911-1912. India (Rupee Figures). Provincial.	Total India (converted into £ at R 15 = £1).	England.	TOTAL.	REVISED India. (Rupee Figures). Imperial.	REVISED India. (Rupee Figures). Provincial.
	R	R	£	£	£	R	R
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	36,79,017	13,54,531	335,610	..	335,610	38,83,000	13,63,000
2.—Assignments and Compensations	81,92,300	1,01,31,423	1,221,581	.	1,221,581	81,94,000	1,02,04,000
Charges in respect of Collection, *viz* —							
3.—Land Revenue	40,90,099	5,26,76,175	3,784,418	2,036	3,786,454	41,19,000	5,45,34,000
4.—Opium (including cost of Production)	1,09,17,776	...	727,852	1,600	729,452	90,24,000	.
5.—Salt (including cost of Production)	55,16,410	.	367,761	729	368,490	56,29,000	...
6.—Stamps	−4,55,888	11,19,765	44,259	89,931	134,190	−2,72,000	11,92,000
7.—Excise	21,39,573	41,47,535	419,142	111	419,253	21,09,000	44,07,000
8.—Provincial Rates		85,418	5,695	..	5,695		91,000
9.—Customs	37,53,695		250,24[illegible]	497	250,71[illegible]	38,9[illegible],000	.
10.—Assessed Taxes	2,13,525	2,10,648	28,278	.	28,278	2,22,000	2,17,000
11.—Forest	9,20,585	1,61,19,705	1,136,019	6,183	1,142,202	9,44,000	1,66,75,000
12.—Registration	20,348	37,03,481	248,256	.	248,256	24,000	36,98,000
TOTAL	3,89,88,040	8,95,48,711	8,569,117	101,057	8,670,174	3,72,72,000	[illegible]83,81,000
Interest—							
13.—Interest on Debt	3,66,31,245	1,22,62,602	3,259,590	6,022,639	9,282,229	3,70,12,000	1,29,88,000
Deduct—Amounts chargeable to Railways†	*4,56,26,525*		*3,041,768*	*3,622,442*	*6,664,210*	*4,97,64,000*	..
" Amounts chargeable to Irrigation	*66,69,010*	*98,25,070*	*1,066,272*	*116,595*	*1,182,867*	*74,74,000*	*99,83,000*
Remainder chargeable on Ordinary Debt	−1,56,64,290	29,37,532	−848,450	2,283,602	1,435,152	−2,02,26,000	30,05,000
14.—Interest on other obligations	90,38,751	.	602,583	.	602,583	99,14,000	..
TOTAL	−66,25,539	29,37,532	−245,867	2,283,602	2,037,735	−1,03,12,000	30,05,000
15.—Post Office	2,93,03,231	.	1,953,549	54,921	2,008,470	2,97,25,000	..
16.—Telegraph	1,36,53,986		910,266	183,668	1,093,934	1,41,29,000	...
17.—Mint	16,63,540	.	110,903	5,604	116,507	20,28,000	..
Salaries and Expenses of Civil Departments—							
18.—General Administration	1,70,71,107	1,56,60,466	2,183,838	442,403	2,626,241	1,03,45,000	1,28,57,000
19.—Law and Justice { Courts	9,30,457	4,37,52,444	2,978,860	3,136	2,981,996	10,90,000	4,39,23,000
19.—Law and Justice { Jails	18,29,614	1,08,11,372	842,732	.	842,732	18,91,000	1,12,84,000
20.—Police	30,02,378	6,60,17,209	4,601,306	1,671	4,602,977	31,56,000	6,66,21,000
21.—Ports and Pilotage		27,24,663	181,644	46	181,690		27,85,000
22.—Education	7,12,380	2,94,47,531	2,010,661	10,528	2,021,189	15,30,000	3,71,62,000
23.—Ecclesiastical	18,62,747		124,183	305	124,488	18,80,000	...
24.—Medical	8,31,604	1,63,26,071	1,143,885	11,605	1,155,490	27,50,000	1,75,97,000
25.—Political	1,27,54,099	16,21,737	958,389	9,769	968,158	1,26,75,000	20,26,000
26.—Scientific and other Minor Departments	69,16,326	71,41,882	937,414	23,791	961,205	58,74,000	84,90,000
TOTAL	4,59,10,712	19,35,32,975	15,962,912	503,254	16,466,166	4,13,39,000	20,27,45,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	32,39,410	.	215,961	11,100	227,061	31,91,000	..
28.—Civil Furlough and Absentee Allowances	19,597	.	1,307	424,435	425,742	16,000	...
29.—Superannuation Allowances and Pensions	12,50,974	1,59,52,891	1,146,924	2,040,496	3,187,420	13,70,000	1,66,95,000
30.—Stationery and Printing	10,92,392	73,79,431	564,788	104,903	669,691	10,74,000	77,37,000
32.—Miscellaneous	9,62,113	43,47,828	353,996	34,913	388,909	11,83,000	34,19,000
TOTAL	65,64,492	2,76,80,150	2,282,976	2,615,847	4,898,823	68,34,000	2,78,51,000
Famine Relief and Insurance—							
33.—Famine Relief	17,14,503	—100	114,293	..	114,293	29,30,000	...
34.—Construction of Protective Railways	4,37,689	..	29,179	15,096	44,275	4,35,000	...
35.—Construction of Protective Irrigation Works	56,83,204		378,881	4,584	383,465	60,87,000	...
36.—Reduction or Avoidance of Debt	31,19,505	37,50,000	457,967	.	457,967	14,68,000	37,50,000
TOTAL	1,09,54,901	37,49,900	980,320	19,680	1,000,000	1,09,20,000	37,50,000
Carried over	14,04,13,363	31,74,49,268	30,524,176	5,767,633	36,291,809	13,19,35,000	32,97,32,000

	ACCOUNTS, 1911-1912. India. Amount in Rupees.	ACCOUNTS, 1911-1912. India. Equivalent in £ at R15 = £1	ACCOUNTS, 1911-1912. England	ACCOUNTS, 1911-1912. TOTAL.	REVISED ESTIMATE, 1912-1913. India. Amount in Rupees.	REVISED ESTIMATE, 1912-1913. India. Equivalent in £ at R15 = £1.	REVISED ESTIMATE, 1912-1913. England.	REVISED ESTIMATE, 1912-1913. TOTAL.
†Included under the following heads:—	R	£	£	£	R	£	£	£
State Railways—Interest on Debt	4,24,81,923	2,832,128	3,446,942	6,279,070	4,63,50,000	3,090,000	3,608,800	6,698,800
Ditto —Interest chargeable against Companies on Advances	31,44,602	209,640	175,500	385,140	34,14,000	227,600	175,500	403,100
TOTAL	4,56,26,525	3,041,768	3,622,442	6,664,210	4,97,64,000	3,317,600	3,784,300	7,101,900

Revenues of India, in India and in England.

ESTIMATE, 1912-1913			Increase + Decrease − as compared with Budget Estimate, 1912-1913	BUDGET ESTIMATE, 1913-1914					Increase + Decrease − of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease − of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913
Total India (converted into £ at R15 = £1).	England.	TOTAL.		INDIA RUPEE (FIGURES) Imperial	INDIA RUPEE (FIGURES) Provincial	Total India (converted into £ at R15 = £1).	England	TOTAL		
£	£	£	£	R	R	£	£	£	£	£
316,400	..	316,400	+44,200	32,44,000	12,78,000	301,500		301,500	+29,300	−14,900
1,226,500	...	1,226,500	−1,700	81,89,000	1,03,55,000	1,236,300	.	1,236,300	+8,100	+9,800
3,910,200	2,000	3,912,200	−53,000	47,03,000	5,56,71,000	4,024,900	1,300	4,026,200	+58,000	+114,000
601,600	400	602,000	−85,700	1,70,25,000	.	1,135,000	400	1,135,400	+447,700	+533,400
375,300	900	376,200	−700	56,57,000		377,100	1,500	378,600	+1,700	+2,400
61,300	80,000	141,300	−13,700	−1,42,000	12,24,000	72,100	91,600	163,700	+8,700	+22,400
434,400	.	434,400	+400	21,74,000	46,10,000	452,300		452,300	+18,300	+17,000
6,100	.	6,100	+200						−5,900	−6,100
259,800	200	260,000	+4,000	40,03,000	.	266,900	100	267,000	+11,000	+7,000
29,300	..	29,300	−300	2,39,000	2,32,000	31,400	.	31,400	+1,800	+2,100
1,174,600	4,800	1,179,400	−17,800	12,86,000	1,70,14,000	1,220,000	4,600	1,224,600	+27,400	+45,200
248,100		248,100	+2,300	27,000	37,64,000	252,700		252,700	+6,800	+4,600
8,643,600	88,300	8,731,900	−124,900	4,64,05,000	9,41,48,000	9,370,200	99,500	9,469,700	+612,900	+737,800
3,333,400	6,204,100	9,537,500	−37,900	3,80,85,000	1,34,15,000	3,433,300	5,912,800	9,346,100	−229,000	−191,400
3,317,600	*3,784,300*	*7,101,900*	−160,700	*5,37,06,000*		*3,580,400*	*3,806,800*	*7,387,200*	−446,000	−285,300
1,163,800	*124,800*	*1,288,600*	−47,100	*81,52,000*	*1,03,42,000*	*1,232,900*	*126,900*	*1,359,800*	−118,300	−71,200
−1,148,000	2,295,000	1,147,000	−245,100	−2,37,73,000	30,73,000	−1,380,000	1,979,100	599,100	−793,300	−547,900
660,900	.	660,900	+8,100	1,06,64,000	...	710,900		710,900	+58,100	+50,000
−487,100	2,295,000	1,807,900	−237,300	−1,31,09,000	30,73,000	−669,100	1,979,100	1,310,000	−735,200	−497,900
1,981,700	54,700	2,036,400	−12,800	2,99,01,000		1,993,400	63,800	2,057,200	+8,000	+20,800
941,900	179,200	1,121,100	+26,600	1,45,96,000		973,100	257,900	1,231,000	+139,500	+109,900
135,200	7,100	142,300	+10,900	14,33,000		95,600	8,100	103,700	+2,300	−38,600
1,546,800	380,800	1,927,600	+23,600	1,01,07,000	1,28,97,000	1,548,900	390,000	1,938,900	+34,900	+11,300
2,996,900	3,200	3,000,100	+23,000	11,48,000	4,11,16,000	3,030,900	500	3,031,400	+54,300	+31,300
878,600		878,600	−10,700	19,14,000	1,11,83,000	895,100		895,100	+5,900	+16,500
4,651,800	1,600	4,653,400	−7,600	37,59,000	7,03,12,000	4,938,100	1,500	4,939,600	+278,900	+286,200
185,700	100	185,800	+10,200		29,83,000	198,900	100	199,000	+23,400	+13,200
2,579,400	10,500	2,589,900	−478,000	20,02,000	5,90,09,000	4,067,400	10,500	4,077,900	+1,010,000	+1,488,000
125,300	400	125,700	−6,200	19,32,000		128,800	400	129,200	−2,700	+3,500
1,356,800	12,100	1,368,900	325,900	22,69,000	2,78,63,000	2,008,800	12,000	2,020,800	+326,000	+651,900
993,400	9,600	1,003,000	+76,700	1,32,50,000	25,73,000	1,056,200	22,800	1,079,000	+152,500	+76,000
957,600	26,000	983,600	−65,900	63,69,000	98,95,000	1,084,300	28,900	1,113,200	+63,700	+129,600
16,272,200	444,300	16,716,500	−760,800	4,31,00,000	24,12,61,000	18,957,400	466,700	19,424,100	+1,946,800	+2,707,600
212,700	11,300	224,000	−5,000	32,39,000		215,900	11,100	227,000	−2,000	+3,000
1,100	409,000	410,100	+5,600	12,000		800	404,000	404,800	+300	−5,300
1,204,300	2,074,000	3,278,300	+33,600	15,35,000	1,72,77,000	1,254,100	2,077,000	3,331,100	+85,400	+52,800
587,400	96,400	683,800	−7,900	11,95,000	77,15,000	594,100	84,600	678,700	−13,000	5,100
306,800	37,400	344,200	+6,000	21,18,000	38,06,000	396,900	48,500	445,400	+107,200	+101,200
2,312,300	2,628,100	4,940,400	+32,300	81,30,000	2,87,98,000	2,461,800	2,625,200	5,087,000	+178,900	+146,600
195,300	..	195,300	+61,800	6,99,000		46,600	.	46,600	−86,900	−148,700
29,000	14,900	43,900	+600	1,29,000		8,600	.	8,600	−34,700	−35,300
405,800	7,100	412,900	−43,800	72,63,000		484,200	7,200	491,400	+34,700	+78,500
347,900	..	347,900	−18,600	30,51,000	37,50,000	453,400	.	453,400	+85,900	+105,500
978,000	22,000	1,000,000	...	1,11,42,000	37,50,000	992,800	7,200	1,000,000	...	...
30,777,800	5,718,700	36,496,500	−1,035,000	14,10,01,000	37,10,30,000	34,175,400	5,507,300	39,682,700	+2,150,200	+3,186,200

BUDGET ESTIMATE, 1913-1914			
INDIA		England.	TOTAL
Amount in Rupees.	Equivalent in £ at R15 = £1		
R	£	£	£
5,00,79,000	3,338,600	3,631,300	6,969,900
36,27,000	241,800	175,500	417,300
5,37,06,000	3,580,400	3,806,800	7,387,200

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE	ACCOUNTS, 1911 1912 — India (Rupee Figures) Imperial	India (Rupee Figures) Provincial	Total India (converted into £ at R 15=£1)	England	Total	REVISED — India (Rupee Figures) Imperial	India (Rupee Figures) Provincial
	R	R	£	£	£	R	R
Brought forward	14 04,13,303	31 74 49,268	90 324,176	5 767,633	96,291,809	13,19 35,000	32,97,82,000
Railways—							
48 State Railways Interest on Debt	4 24,81,928		2 832 128	3,446 942	6 279,070	4,69,50,000	
Annuities in purchase of Railways			•	3 357 301	3 357,901		
Sinking Funds				177,077	177,077		
Interest chargeable against Companies on Advances	31,44,602		209 640	175 500	385,140	34,14 000	
Interest on Capital deposited by Companies	26 80 203		178 680	1 647 290	1,825,970	28,98,000	
40 Subsidized Companies Land, etc.	8 06 204	13 190	60 626		60 626	7 64 000	19 000
41 Miscellaneous Railway Expenditure	2 62 400	10,160	18 171		18 171	8 47,000	9,000
TOTAL	4 94 65 132	2 [illegible]350	3,299 245	5 814,710	1[illegible]03,955	5,42,73,000	28,000
Irrigation—							
42 Major Works Working Expenses	75 78 910	95 97 813	1 145 103		1 145 103	70 90 000	94 45,000
Interest on Debt	66 09,010	33,25,070	1 066 272	116,595	1,182,867	74 74 000	99,83 000
42A—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance; 43 Minor Works and Navigation	39,65 122	87 25 975	848 073	840	848 913	41 28 000	87 47,000
TOTAL	1 8[illegible],11 032	2 70,18 626	3 057 448	117,4[illegible]5	3 171 883	1 9[illegible]	[illegible]81 7[illegible] 000
Other Public Works—							
44 Construction of Railways charged to Provincial Revenues		1[illegible]3	8[illegible]		8[illegible]		61 000
45 Civil Works	11[illegible]405	[illegible]928 80[illegible]	[illegible]3 8419	84 791	54[illegible]	11 88 000	7,[illegible]01,000
TOTAL	1 12 3[illegible] 405	6 [illegible]014 [illegible]7	5 [illegible]	84 7[illegible]	454 018	11 88 000	7 58 62 000
Military Services—							
46—Army Effective	20 84 03 9[illegible]		13,89[illegible]58	[illegible]41[illegible]	1[illegible]	20 1 01 000	
Non Effective	1 04 8[illegible]75		[illegible]045	2 [illegible]	3[illegible]591	1 06 1[illegible] 000	
	21 88 89 647		14 592 643	4,948 [illegible]03	19 54[illegible]	21 57 13 000	
46A Marine	37 61 939		250 79[illegible]	199 932	450 7[illegible]8	3[illegible]92 000	
47—Military Works	1 30 8[illegible] 104		87[illegible]407	37 [illegible]50	90[illegible] [illegible]57	1 [illegible]7[illegible] 000	
47A Special Defences (1902)	40 570		2 [illegible]05	[illegible]001	4 70[illegible]	1 00 000	
TOTAL	23 57 78 260		15 718 5[illegible]1	5 183 086	20 901 6[illegible]7	23 2[illegible] 000	
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	45 [illegible]1 07 152	41 44 22 673	7[illegible]	19 957 [illegible]57	77 92[illegible]	45 10 [illegible] 000	41 3[illegible],97 000
Add—Portion of Allotments to Provincial Governments not spent by them in the year		[illegible]12,10 407	1 414 027		1 414 0[illegible]7		[illegible] 11,00 000
Deduct Portion of Provincial Expenditure defrayed from Provincial Balances		*66 74 153*	*444 943*		*444 943*		
Total Expenditure charged to Revenue	45 51 07 152	4[illegible] 89,58 9[illegible]7	58 937 769	10 [illegible]57 657	78 [illegible]95 416	45 40 5[illegible] 000	49 47 06,000

	ACCOUNTS 1911 1912 — India: Amount in Rupees	India: Equivalent in £ at R15=£1	England	Total
	R	£	£	£
Capital Expenditure not charged to Revenue—				
48—State Railways	7,26 11,789	4 840 786	2,140 598	6,981 384
49—Irrigation Works	2 17,33,198	1,448,880	87,651	1,536,531
TOTAL	9,43 44 987	6,289,666	2,228,249	8,517,915
51—Initial Expenditure on new Capital at Delhi	74,799	4 986	6	4,992

Revenue of India, in India and in England—*continued.*

ESTIMATE, 1912-1913			Increase + Decrease − as compared with Budget Estimate, 1912-1913	BUDGET ESTIMATE, 1913-1914.					Increase + Decrease − of Budget, 1913-1914, as compared with Budget Estimate, 1912-1913.	Increase + Decrease − of Budget, 1913-1914, as compared with Revised Estimate, 1912-1913.
Total India (converted into £ at R15=£1)	England.	TOTAL.		INDIA (RUPEE FIGURES) Imperial	Provincial.	Total India (converted into £ at R15=£1).	England.	TOTAL.		
£	£	£	£	R	R	£	£	£	£	£
30,777,800	5,718,700	36,496,500	−1,036,000	14,16,01,000	37,10,30,000	34,175,400	5,507,300	39,682,700	+2,150.200	+3,186,200
3,090,000	3,008,800	6,098,800	+185,200	5,00,79,000		3,338,600	3,631,300	6,969,900	+456,300	+271,100
..	3,357,700	3,357,700	−100		.	..	3,379,[illegible]00	3,379,[illegible]00	+21,700	+21,800
...	184,300	184,3[illegible]0				..	191,500	191,[illegible]00	+7,200	+7,200
227,600	175,500	403,100	—24 500	36,27,000	.	241,800	175,500	417,300	—10,300	+14,200
193,200	1,651,900	1,848,100	—14,600	34,33,000		228,900	1,726,200	1,955,100	+92,400	+107,000
52,200	...	52,200	−69,000	16,00,000	10,000	107,300		107,300	−13,900	+55,100
57,[illegible]00		57,100	+6,000	7,5[illegible],000		50,600	..	50,600	—500	—6,500
3,620,100	8,981,20[illegible]	12,601,300	+83,000	5,94,97,000	10,000	3,967,200	9,104,000	13,071,200	+552,900	+469,900
1,142,300	...	1,142,300	+36,400	78,61,000	95,78,000	1,162,600		1,162,600	+56,700	+20,800
1,163,800	124,800	1,288,600	+47,100	81,52,000	1,03,42,000	1,232,900	136,900	1,[illegible]59,800	+118,300	+71,200
...	.	.	−43,800	16,29,000	.	108,600	..	108,600	+65,300	+108,600
858,400	1,900	860,300	−63,900	45,91,000	93,05,000	926,400	7,200	933,600	+9,400	+78,800
3,164,500	126,700	3,291,200	−23,70[illegible]	2,22,33,000	2,92,25,000	3,430,500	134,100	3,564,600	+249,700	+273,400
4,100	..	4,100	+600		32,000	2,100		2,100	−1,400	—2,000
6,119,200	90,500	6,209,700	+558,000	1,48,59,000	8,25,95,000	6,497,000	85,400	6,582,400	+930,700	+372,700
6,123,300	90,500	6,213,800	+558,600	1,48,[illegible]9,000	8,26,27,000	6,499,100	85,400	6,584,500	+929,300	+370,700
13,673,400	2,692,500	16,365,900	+510,900	20,36,18,000	.	13,574,500	2,723,000	16,297,500	+442,500	−68,400
707,500	2,535,300	3,242,800	+13,100	1,06,40,000	...	709,400	2,549,000	3,258,400	+2[illegible],700	+15,600
14,380,900	5,227,800	19,608,700	+524,000	21,[illegible]2,58,000	..	14,283,900	5,272,000	19,555,9[illegible]0	+471,200	—52,800
252,800	224,[illegible]00	476,800	+29,700	34,01,000	..	226,700	251,600	478,300	+31,200	+1,500
850,600	30,000	880,600	+20,100	1,39,39,000		929,300	19,800	949,100	+88,600	+68,500
6,600	9,300	15,900	−4,300	2,62,000	.	17,400	7,100	24,500	+4,300	+8,600
15,490,000	5,491,100	20,982,000	+569,500	23,18,60,000	...	15,457,300	5,550,500	21,007,800	+595,300	+25,800
59,176,600	20,408,200	79,584,800	+151,400	47,00,50,000	48,28,92,000	63,529,700	20,381,300	83,910,800	+4,477,400	+4,326,000
4,073,900		4,073 900	+5,631,600		.	..	.	...	−1,354,900	−6,986,[illegible]00
...	.	.		.	*4,36,89,000*	*2,912,600*	...	*2,912,600*		
63,250,500	20,408,200	83,658,700	+5,783,000	47,00,50,000	43,92,03,000	60,616,900	20,381,300	80,998,200	+3,122,500	−2,660,500

REVISED ESTIMATE, 1912-1913. INDIA. Amount in Rupees.	Equivalent in £ at R15=£1	England	TOTAL.	BUDGET ESTIMATE, 1913-1914. INDIA Amount in Rupees	Equivalent in £ at R15=£1	England.	TOTAL.
Rs.	£	£	£	Rs	£	£	£
[illegible]00,000	6,440,000	2,502,000	8,942,000	11,40,53,000	7,603,500	2,509,900	10,113,400
2,11,[illegible]00	1,408,500	33,300	1,441,800	2,06,77,000	1,378,500	88,200	1,466,700
11,77,27,000	[illegible]848,500	2,535,300	10,383,800	13,47,30,000	8,982,000	2,598,100	11,[illegible]80,100
15,73,000	104,9[illegible]	7,000	111,900	1,99,25,000	1,328,300	5,[illegible]00	1,333,300

C.—Statement of Receipts and Disbursement of the

	Accounts, 1911-1912			Revised Estimate, 1912-1913			Budget Estimate, 1913-1914.		
	India	England	Total.	India	England.	Total.	India	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A)	81,713,339	1,092,411	8[illegible],805,750	86,082,100	970,300	87,052,100	81,522,600	801,900	82,324,500
Excess of Revenue over Expenditure charged to Revenue .			**3,940,334**			**3,393,750**	.		**1,326,300**
Railway, Irrigation, and other Capital not charged to Revenue—									
Outlay of Railway Companies— Repayments	...	2,020	2,029	...	4,000	4,000	...	2,000	2,000
Net			**0**			**0**			**0**
Raised and Deposited by Railway Companies— On account of Subscribed Capital	57,497		57,4[illegible]7	70,000	6[illegible]5,000	725,000	460,900	4,115,000	4,575,900
Net			**17,497**			**565,600**			**3,160,900**
Permanent Debt Incurred—									
Sterling Debt— India Stock .	...	2,855,103		...	3,000,000		.	.	
Rupee Debt— Rupee Loan .	1,333,333	.		2,000,000			2,000,000	.	
Total	1,333,333	2,855,103	1,188,136	2,000,000	3,000,000	5,000,000	2,000,000	...	2,000,000
Net .			**1,[illegible]23,173**			**2,937,000**			**131,500**
Temporary Debt Incurred— Temporary Loans	...	4,500,000	4,500,000	..	.	...		...	...
Net .			**0**			**0**			**0**
Unfunded Debt—									
Deposits of Service Funds	89,721			90,100			90,000	.	
Savings Bank Deposits	6,750,855			7,523,400			7,509,800	...	
Total	6,840,576		6,840,576	7,613,500		7,613,500	7,599,800	...	7,599,800
Net			**1,815,193**			**1,741,400**			**1,501,400**
Deposits and Advances—									
Balances of Provincial Allotments .	1,414,027	..		4,073,900			..	...	
Appropriation for Reduction or Avoidance of Debt	457,967			347,900	..		45[illegible],400	.	
Deposits of Local Funds— District Funds .	3,[illegible]96,173			4,170,500			3,914,000	...	
Other Funds	1,194,862			1,317,500	.		1,182,500	...	
Deposits of Sinking Funds .	2[illegible],552			42,100			41,800	..	
Gold Standard Reserve	.	9,485,535		3,265,700	11,363,000			6,178,100	
Currency Reserve— Council Bills appropriated	.	1,988,3[illegible]3		.			..	...	
Gold received from India .			..	..	1,600,000			...	
Gold transferred	1,988,333	.		.	.		..	..	
Departmental and Judicial Deposits . .	24,065,219			27,004,200	.		26,204,700	...	
Advances .	10,604,375	27,227		5,198,600	8,000		4,606,800	24,600	
Suspense Accounts	287,178	..		128,100	..		17,600	...	
Exchange on Remittance Accounts (net) .	22,555	.		...			..	...	
Miscellaneous .	26,174	.		2,400	..		6,800	...	
Total	44,684,715	11,501,095	53,185,810	45,580,900	12,972,500	58,553,400	36,429,000	6,202,700	42,632,300
Net			**2,209,480**			**4,786,900**			**0**
Carried over .	134,659,460	19,950,638		141,347,100	17,601,800		127,712,900	[illegible],421,600	

Government of India, in India and in England.

	Accounts, 1911-1912.			Revised Estimate, 1912-1913.			Budget Estimate, 1913-1914.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	57,9 8,675	19,957,657	77,926,332	59,176,000	20,408,200	79,581,800	6 ,529,500	20,381,300	83,910,800
Add—Provincial surpluses transferred to "Deposits"	1,114,027	..	1,114,027	4,073,900	..	4 073,900	...	...	...
Deduct—Provincial Deficits charged to "Deposits"	*444 943*		*444 943*		..	..	*2,912 600*	...	*2,912,600*
Total	58,937,759	19,957,657	78,895,416	63,250,500	20,408,200	83,658,700	60,616,900	20,381,300	80,998,200
Railway, Irrigation, and other Capital not charged to Revenue—									
Outlay on Irrigation Works	1,418,880	87,651	1,536,531	1,408,500	33,300	1,441,800	1,378,500	88,200	1,466,700
Outlay on State Railways	4,840,786	2,140,598	6,981,384	6,440,000	2,502,000	8 94 ,000	7, 03,500	2,509,000	10,113,400
Initial expenditure on new Capital at Delhi	4,986	6	4 992	104,900	7,000	111,900	1, 28,300	5,000	1,333,300
Outlay of Railway Companies—									
Payments for Capital outlay	314,614	673,915	988 529	171,700	1,027,300	1 199,000	227,400	1,822,900	2,050,300
Net			986,530			1,195,000			2,046,300
Raised and deposited by Railway Companies— Payments for discharge of Debentures	.	40,000	40,000		160,000	160,000	..	1,415,000	1,415,000
Net			0			0			0
Permanent Debt Discharged—									
Sterling Debt—									
Madras Railway Debentures		868,700		.	249,700		...	170,000	
Indian Midland Do		907 500		...	1,227,900		...	1,111,200	
India Bonds	.	500,000		..	500,000		.	500,000	
Rupee Debt									
4½ p. c. Loans	67	.			..		..	..	
4 p. c. Loans	80,910	...		82,400			82 100	.	
3½ p. c. Loans	200			100	..		100	.	
3 p. c. Loans	7,886	..		2,800	...		4,800	...	
Provincial Debentures		..		100			.		
Total	89,063	2,276,200	2,365,263	85,400	1,977,800	2,063,000	87,300	1,781,200	1,868,500
Net			0			0			0
Temporary Debt Discharged—									
Temporary Loans	..	5,000,000	5,000,000	.	4,500,000	4,500,000		...	..
Net			500,000			4,500,000			0
Unfunded Debt—									
Special Loans	2 9	...		200			200	...	
Deposits of Service Funds	93,577	...		93,700	.		93,200	...	
Savings Bank Deposits	4,931,537	..		5,778,200			6,002,000	...	
Total	5,025,383		5,025,383	5,872,100	...	5,872,100	6,098,400	...	6,098,400
Net			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	444,943	...		.	...		2,912,600	...	
Deposits of Local Funds—									
District Funds	3,593,981	..		4,015,800			3,817,300	...	
Other Funds	1,121,303	.		1,215,200			1 114,300	.	
Gold Standard Reserve	...	9,889,183		3,2 5,700	11 432,000		..	6,164,500	
Currency Reserve—									
Council Bills appropriated	1,988,333				...		..	...	
Gold Transferred	...	655,000			1,000,000			...	
Sums invested		1,333,333			...		...	...	
Departmental and Judicial Deposits	24,514,7 9	..		26,753,700	..		26,133,300	...	
Advances	10,231,548	73,813		5,198,100	180,100		4,594,200	25,000	
Suspense Accounts	101,978	..		186,700	.		69,800	...	
Exchange on Remittance account (net)	...	...		18,600	..		...	...	
Miscellaneous	19,027	24		...	.		...	...	
Total	42,024,977	11,951,353	53,976,330	40,553,800	13,212,700	53,766,500	38,591,500	6,189,500	44,881,000
Net			0			0			2,248 700
Carried over	112,983,448	42,127,410		117,897,900	43,828,100		116,031,800	34,193,000	

C.–Statement of Receipts and Disbursements of the

	Accounts, 1911-1912			Revised Estimate, 1912-1913			Budget Estimate, 1913-1914.		
	India.	England	Total	India.	England	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	144,659,400	19,950,638		141,347,100	17,601,800		127,712,900	11,421,600	
Loans and Advances by Imperial Government	264,742	..	264,742	260,000	...	260,000	199,000	...	199,000
Net			**201,914**			**187,600**			**13,100**
Loans and Advances by Provincial Governments	986,707	..	986,707	1,091,800	...	1,091,800	937,600	...	987,600
Net			**0**			**0**			**0**
Loans to Local Boards for Railway Construction	6,583	...	6,583	6,900	...	6,900	7,100		7,100
Net			**6,583**			**6,900**			**7,100**
Remittances—									
Inland Money Orders	32,427,579			33,333,300	...		34,691,400	...	
Other Local Remittances	87,885			73,100	..		434,700	..	
Other Departmental Accounts	6,226			..			..		
Net Receipts by Civil Treasuries from—									
Post Office	2,168,276			2,208,500			2,028,900	...	
Railways	12,006,038			14,547,400			13,704,100	...	
Public Works	8,700			...			...		
Net Receipts from Civil Treasuries by—									
Telegraph	733,423	...		733,700	...		718,300	...	
Marine	291,885	...		260,100	..		199,300	...	
Military Works	738,525	..		719,400	..		803,100	...	
Military	13,208,513	..		13,146,600	...		13,017,800	...	
Remittance Account between England and India—									
Purchase of Silver	...	..		7,060,000	...		...	...	
Remittance of gold from India	...	...			327,900		...	450,000	
Railway transactions	2,195,707	7,655		3,550,300	24,600		4,914,900	504,800	
Other	903,598	1,253,414		2,559,900	1,549,800		771,800	1,390,000	
Total	65,436,355	1,261,069	66,697,424	78,692,500	1,902,300	80,594,800	71,285,700	2,344,800	73,630,500
Net			**49,524**			**161,600**			**0**
Secretary of State's Bills drawn	..	25,070,216	25,070,216	...	25,000,000	25,000,000	...	21,650,000	21,650,000
Total Receipts	201,353,847	46,281,923		221,397,800	45,164,100		200,142,300	35,416,400	
Opening Balance	13,566,922	(a) 18,174,349		12,279,689	(b) 19,463,723		19,543,889	(c) 9,377,923	
GRAND TOTAL	214,920,769	64,456,272		233,677,489	64,627,823		210,686,189	44,704,323	

(a) Of this account £1,477,358 represents the funds of the Gold Standard Reserve.
(c) „ „ £1,005,000 „ „ „ „

Delhi,
Finance Department,
March 20th 1913.

W. D WOOLLAM,
Offg. Deputy Comptroller General.

Government of India, in India and England—*continued.*

	Accounts, 1911-1912.			Revised Estimate, 1912-1913.			Budget Estimate, 1913-1914.		
	India.	England	Total.	India.	England.	Total.	India.	England	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	112,686,448	42,127,410		117,886,900	43,828,100		116,031,800	34,198,000	
Loans and Advances by Imperial Government	62,828	...	62,828	72,400	.	72,400	185,900	...	185,900
Net			0			0			0
Loans and Advances by Provincial Governments	1,179,863		1,179 863	1,288,200	..	1,288,200	1,063,500	...	1,063,500
Net			**193,155**			**196,900**			**125,900**
Remittances—									
Inland Money Orders	32,398 595	..		33,333,300	..		34,666,700	...	
Other Local Remittances	...	..		441,000	...		568,000		
Other Departmental Accounts	127			..	..		.	...	
Net payments into Civil Treasuries by—									
Post Office	2,158,879			2,208,500	.		2,028,400	...	
Railways	12,704,524			14,547,300			13,704,100	...	
Net Issues from Civil Treasuries to—									
Telegraph	740,023			733,700	.		718,300	...	
Marine	292,951			260,100			199,300	...	
Military Works	749,165			719,400			803,100	...	
Military	13,208,720			14,146,600			13,017,800	...	
Remittance Account between England and India—									
Purchase of silver				.	7,060 000		..	.	
Remittance of gold to England				327,900			450,000	.	
Railway transactions	2,914	2,210,448		24,600	3,550,300		504,800	4,914,900	
Other	1,466,921	664,691		3,269,000	811,500		1,517,900	575,400	
Total	63,782,761	2,865,139	66,647,900	69,011,400	11,421,800	80,433,200	68,208,300	5,490,300	73,698,600
Net			0			0			**68,100**
Secretary of State's Bills paid	24,929,181	..	24,929,181	25,874,700	.	25,874,700	21,650,000	...	21,650,000
Total Disbursements	202,641,080	44,992,549		214,133,600	55,249,900		207,139,500	39,683,300	
Closing Balance	12,279,080	(b) 19,463,723		19,543,880	(c) 9,377,923		12,546,689	(d) 5,111,023	
Grand Total	214,020,769	64,456,272		233,677,489	64,627,823		219,686,189	44,794,323	

(b) Of this amount £1,073,710 represents the funds of the Gold Standard Reserve.
(d) „ £1,018,600 „ „ „ „ „

M. F GAUNTLETT,
Comptroller General.

R. W GILLAN,
Secretary to the Government of India.

D.—Account of Provincial Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

Provincial Balances.

	Central Provinces and Berar	Burma	Eastern Bengal and Assam	Bengal.		United Provinces of Agra and Oudh	Punjab	Madras	Bombay.	TOTAL.	Equivalent in £ at R15=£1.
	R	R	R	R		R	R	R	R	R	£
Accounts, 1911-1912.											
Balance at end of 1910-1911	27,73,214	54,08,0 5	72,89,698	1,30,78,205		8 ,9 ,185	69,74,978	1, 5,90,102	1,63,0 ,351	7,61,10,158	5,074,010
Added in 1911-1912	12,14,573	..	52 18,802	82,9 ,235		1,44,240	33,98,055	29, 8,502	..	2,12,10,407	1,414,027
Spent in 1911-1912	..	*12,60,040*	..	...		.	..	.	*54,14,113*	*66,74,153*	*444,948*
Balance at end of 1911-1912	39,86,787	41,48,025	1,25,08,500	2,13,71,500		88,34,725	1,03,7 ,033	1,85,28, 04	1,08,92,238	9,06,4 ,412	6,043,094
			Assam	New Bengal	Bihar and Orissa.						
Revised Estimate, 1912-1913.											
Balance at end of 1911-1912	39,8 ,7 7	41,18 025	41,9 ,000	1,66,25,000	1,30,62 000	88, 4,725	1,01,7 ,033	1,85,28,004	1,08,92,238	9,0 ,46,412	6,043,094
Added in 1912-1913	14 97,000	75,37,000	37,55,000	1,1 98 000	65 69,000	81,28 000	8 ,36,000	41,76,000	59 13,000	6,11,09,000	4,073,900
Spent in 1912-1913	...	..	..		...					.	..
Balance at end of 1912-1913	84,83,787	1,16,85,025	79,51,000	2,83,23,000	1,96,31 000	1,69,62,725	1,90,09,033	2,29,04,604	1,68,05,238	15,17 55 412	10,116,994
Budget Estimate, 1913-1914.											
Balance at end of 1912-1913	84,83,787	1,16,85 025	79,51,000	2 83 23,000	1,96,31,000	1,69,62,725	1,90,09,033	2,29,04,604	1,68,05,2 8	15,17,55 412	10,116,994
Added in 1913-1914	.	...	..	...	...	..	...	.			.
Spent in 1913-1914	*8,68,000*	*58,54 000*	*19 54,000*	*89 53,000*	*46,09,000*	*38,48,000*	*43,87,000*	*80,21,000*	*51,55 000*	*4,3 ,89,000*	*2,912 600*
Balance at end of 1913-1914	76,15,787	58,31 025	59,57,000	1 93,70,000	1,50,22,000	1,31 14,725	1,46,22,033	1,18,83,604	1,16,50,238	10 80 66 412	7,204,394

W. D. WOOLLAM,
Offg. Deputy Comptroller General

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT,
March 20th, 1913.

[illegible].—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.	ACCOUNTS, 1911-1912. Revenue.	Expenditure. Refunds and Assignments	Expenditure. Cost of Collection and Production.	Net Receipts.	Net Charges.	REVISED ESTIMATE, 1912-1913. Net Receipts.	REVISED ESTIMATE, 1912-1913. Net Charges.	BUDGET ESTIMATE, 1913-1914. Net Receipts.	BUDGET ESTIMATE, 1913-1914. Net Charges.
	£	£	£	£	£	£	£	£	£
Revenue Heads.									
Principal Heads of Revenue. Land Revenue (excluding that due to Irrigation)	20,764,697	704,370	3,783,454	16,219,873		16,647,100		16,584,000	
Opium	5,961,278	3,614	729,452	5,228,212		4,503,500		306,000	
Salt	3,391,212	254,476	368,490	2,768,246		2,701,100		2,768,000	
Stamps	4,815,129	55,595	134,190	4,625,344		4,882,600		4,999,.00	
Excise	7,600,753	70,873	410,253	7,113,627		7,069,800		7,91.,400	
Provincial Rates	548,080	580	5,095	542,405		(5.,00		27,900	
Customs	6,4 8,567	181,837	250,713	6,036,017		6,597,400		6,445,000	
Assessed Taxes	1,652,978	10,8.7	28,.78	1,61.,773		1,687,5.0		1,71.,3 0	
Forest	1,952,179	6,537	1,142,202	80.,440		898,600		,99,700	
Registration	415,802	1,124	248,253	19 ,482		2.1,800		236,100	
Tributes	5. 5,005	201,158	...	39.,047		398,100		41.,900	
TOTAL	54,205,240	1,557,191	7,112,983	45,535,066		46,767,500		42,218,500	
Total deduction from Revenue		8,670,174							
Expenditure Heads.									
Debt Services. Interest	1,448,741	2,037,735			588,994		344,000		22,700
Commercial Services. Post office	2,134,279	2,00.,470		125,809		223,100		303,600	
Telegraph	1,087,425	1,093,9 4			6,509	20,900			39,200
Railways	15,891,7 5	12,10.,955		3,787,770		5,51 ,100		4,552,700	
Irrigation	3,980,052	3,1.4,883		805,1.9		1,071,700		839,300	
Other Public Works. Civil Works, etc.	326,924	5,454,048			5,127,124		5,898,200		6,297,600
Mint. Mint	367,100	116,.07		250,593		389,700		130,900	
Civil Departments. Civil Departments	1,238,131	16,466,166			15,228,035		15,416,000		18,127,600
Miscellaneous Civil Services. Superannuation	201,470	3,187,420			2,985,950		3,077,100		3,124,400
Exchange	10.,.97	...		105,.97		109,300		83,300	
Miscellaneous	409,018	388,909		20,109			36,80.		190,500
Other heads	9 ,891	1,322,494			1,225,003		1,222,700		1,210,200
Famine Relief and Insurance. Famine Relief	...	114,293			114,293		195,300		41,600
Other heads	...	88.,.07			885,707		804,700		953,400
Military Services. Army Effective	1,061,080	16,332,912			15,271,932		15,.01,600		15,235,300
Army Non-effective	118,336	3,201,584			3,085,248		3,121,.00		3,1.8,900
Marine	84,900	450,728			365 8.8		389,000		380,000
Military works	78,791	909, 57			8.0,8.6		807,300		878,100
Special Defences (1902)	...	4,706			4,706		15,900		24,.00
TOTAL	82,835,750	77,92.,332		4,909,418		7,467,600			1,586,800
Provincial Adjustment. Surplus		969,084			9.9,084		4,073,900		
Deficit								2,912,600	
TOTAL	82,835,750	78,895,416		3,940,334		3,393,700		1,326,800	

	ACCOUNTS, 1911-1912. Net Receipts.	Net Charges.	REVISED ESTIMATE, 1912-1913. Net Receipts.	Net Charges.	BUDGET ESTIMATE, 1913-1914. Net Receipts.	Net Charges.
Surplus	3,940,334		3,393,700		1,326,800	
Capital Account. Railway and Irrigation Capital not charged to Revenue:—						
Capital raised and deposited by Railway Companies . (net)	17,497		565,600		3,160,900	
Outlay on Irrigation Works		1,536,531		1,441,800		1,436,700
Outlay on State Railways		6,981,.84		8,942,000		10,113,400
Initial outlay on new Capital at Delhi		4,992		11.,900		1,339,300
Outlay of Railway Companies . (net)		(86,530		1,195,000		2,048,800
Debt, Deposits, Advances, and Remittances. Permanent Debt . (net)	1,823,173		2,937,000		131,500	
Temporary Debt . (net)		500,000		4,500,000		
Unfunded Debt . (net)	1,815,193		1,741,400		1,501,400	
Loans and Advances by Imperial Government . (net)	201,914		167,600		13,100	
Loans and Advances by Provincial Governments . (net)		193,155		196,900		125,900
Loans to Local Boards for Railway Construction . (net)	6,.83		6,900		7,100	
Deposits and Advances . (net)	2,209,480		4,786,900			2,248,700
Remittances . (net)	49,524		161,600			
Secretary of State's Bills drawn . (net)	25,070,216		25,600,000		21,650,000	(8,100
Secretary of State's Bills paid . (net)		24,929,181		25,874,700		21,650,000
	35,133,914	35,151,773	39,440,700	42,262,800	27,790,300	39,054,400
Cash Balance. Opening Balance . (net)	31,741,271		31,743,412		28,921,812	
Closing Balance . (net)		31,743,412		28,921,812		17,657,712
TOTAL	66,875,185	66,875,185	71,184,112	71,184,112	56,712,112	56,712,112

W. D. WOOLLAM,
Offg. Deputy Comptroller General.

M. F. GAUNTLETT,
Comptroller General.

R. W. GILLAN,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT;
March 20th, 1913.

MEMORANDUM EXPLAINING THE DETAILS OF THE ESTIMATES.

Introductory.

1. In this memorandum the variations between the Budget and the Revised estimates of the current year, and between the latter and the Budget estimates of next year, are explained in detail for the major heads of account. Under most of the heads details by provinces have been given, and it may be explained that the figures shown against "India General" represent the transactions of the Central Government, including all expenditure directly controlled by it, of the minor administrations of Ajmer-Merwara and Coorg, and of the convict settlement in the Andamans The Budget estimates of Provincial and "Divided" expenditure in 1913-14 generally represent the allotments proposed by the several Governments and Administrations with whom regular provincial settlements have been concluded and in the case of provinces having local Legislative Councils more detailed information regarding the figures will be found in the Financial Statements presented by the Local Governments to their respective Councils.

2. The figures for the newly created province of Delhi have been entered separately and explained under each major head of account. It may be stated however at the outset that while the Revised estimates for 1912-13 under each head represent the probable receipts and outlay in six months of the current year, the Budget makes full provision for the revenue and the charges of a whole year; and that where the difference between the two sets of figures arises solely from this cause, no explanation of the variation has been given in this memorandum

Treatment of cost of Imperial Delhi.

3. It is also necessary to explain at this stage that the figures entered against Delhi in this memorandum represent only the revenue and expenditure of the Delhi administration and do not by themselves indicate the cost of change of the Imperial Capital. In order to ensure that, although brought into account under varying heads, expenditure connected with Delhi shall not be lost sight of, instructions have already been issued for the record of all such outlay under special descriptive sub-heads which have been opened in our accounts Thus, the whole of the expenditure on the Delhi Project proper chargeable to capital will be shown under the new capital head "51' opened for this purpose. Charges connected with the construction of Temporary Delhi will be shown under a special descriptive sub-head under the major head "45—Civil Works—Imperial." Similarly, expenditure on the new cantonment will be shown under a specific descriptive head in the Military section of the accounts. Lastly, charges connected with the administration of the Delhi province will be brought together in a special Appendix to the Civil Estimates under the appropriate service heads, and in this will also be included expenditure from special sanitary or other grants for such objects as water supply, town improvements, preservation of antiquities, medical relief, etc

In order to present in one view not only the gross expenditure arising from the change of Capital, but also the very substantial sums which will from time to time come to be taken by way of set-off, it has been decided to maintain a special *pro forma* statement with effect from 1912-13. The general form of the statement will be somewhat as shown in the appendix to this memorandum; but modifications in the detailed heads may have to be made as advised from time to time by the Comptroller General. It will not, however, be possible to present these figures until the accounts of 1912-13 are made up, and for the present it has been thought sufficient to compile a statement of the gross expenditure only arising out of the change of Capital which is included in the

accounts of 1911-12, the Revised estimate of 1912-13 and the Budget estimate of 1913-14. The figures are given below in lakhs of rupees:—

	1911-12, Accounts.	1912-13, Revised.	1913-14, Budget.
I.—Capital expenditure:—			
Initial outlay on Permanent Delhi (*vide* paragraphs 235 and 236) . . .	·75	16·78	200·00
II.—Revenue expenditure:—			
(*a*) Administration of Delhi Province (as recorded under the various heads of account in this memorandum) . .	...	17·74	20·47
(*b*) Construction and maintenance of temporary works at Delhi for the accommodation of the Government of India (*vide* paragraphs 191 and 192)	8·61	47·00	8·25
(*c*) Cost of new Cantonment (*vide* paragraphs 214 and 224)	...	·11	16·00
(*d*) Expenditure on provision of postal and telegraphic facilities including cost of new buildings	...	3·91	·85
(*e*) Maintenance of Viceregal residence at Delhi	...	...	1·59
(*f*) Cost of permanently moving Imperial offices (*viz*, a section of the Government Press and the Office of the Comptroller General) from Calcutta or elsewhere to Delhi	...	1·15	·49
(*g*) Other indirect expenditure incurred mostly in the Secretariats owing to employment of special staff in connection with work arising from the change of Capital, grant of special concessions to camp offices brought to Delhi, etc.	...	1·02	·37
	8·61	70·93	48·02

The whole of the capital outlay undoubtedly represents additional expenditure which would have been avoided but for the change of Capital. Of the charges recorded in the revenue account, the whole of item (*b*) must for the present fall under this class, though there will be small counterbalancing receipts in the shape of rents of the residential buildings, and a substantial portion of the outlay will in all probability be recouped when the temporary buildings are no longer required. Item (*c*) also represents mostly extra expenditure. But the same can hardly be said of the other items given above. The expenditure shown against items (*f*) and (*g*) will probably be more than counterbalanced by the savings accruing from the shorter move of the Government of India to Delhi. The whole of the outlay shown against items (*d*) and (*e*) is being met from ordinary Imperial grants; and all that has happened is that money is being now spent at Delhi which would have been spent elsewhere for the same purpose if the change of Capital had not been made, or else that being the Imperial Capital, Delhi is now receiving a larger share of the money than it used to get. Lastly, a good portion of the expenditure shown against item (*a*) represents the cost of the ordinary civil administration of the territory which used to be met by the Government of the Punjab before Delhi became the Imperial Capital; and the only effect of the change has been to transfer all such ordinary expenditure from the Provincial to the Imperial section of the accounts. But the revenue of the tract has also been so transferred, resulting in a gain to the Imperial Government of about R3½ lakhs in 1912-13, and R7 lakhs in 1913-14; and it may also be necessary to make a reduction in the present assignment of Imperial land revenue received by the Punjab

if a detailed examination of the accounts indicates that the Provincial expenditure in the tract prior to its transfer to Imperial control exceeded the Provincial revenue derived from it, though pending such examination no such reduction has been entered in the estimates. A small portion of the expenditure, about Rupees one lakh a year, also represents the cost of certain wholly Imperial Services, *e.g.*, Ecclesiastical, which has been merely transferred from the books of the Punjab to those of the new province; while a further portion of it representing special outlay on sanitation, etc., is being actually met, or, but for the change, would have been met from special Imperial grants.

General results.

4. The broad totals of revenue and expenditure for the last year, the current year and the ensuing year are as follows:—

	Accounts, 1911-1912.
	£
Revenue	82,835,750
Expenditure charged to Revenue	78,895,416
Surplus . . . £	3,940,334

	Revised, 1912-1913.
	£
Revenue	87,052,400
Expenditure charged to Revenue	83,658,700
Surplus . . . £	3,393,700

	Budget, 1913-1914.
	£
Revenue	82,324,500
Expenditure charged to Revenue	80,998,200
Surplus . . . £	1,326,300

These figures exclude all capital, debt and remittance transactions.

Accounts, 1911-12.

5. The accounts of 1911-12 are not discussed in this memorandum, but according to our usual practice in the past a brief explanation is given below of the principal divergences between the Revised estimates of revenue and expenditure as submitted to the Council twelve months ago, and the actual accounts of the year as closed, audited and compiled by the Comptroller and Auditor

£70,100 mainly in consequence of a smaller expenditure on the purchase of stores in England and in connection with the Royal Visit in India, and there were savings of £58,900 and £53,200 respectively in the miscellaneous charges of Railways and in the expenditure of Civil Departments. Smaller lapses also occurred under a number of other heads, but they were nearly counterbalanced by an increase of £82,000 under Civil Works. Of the latter sum £57,400 (R8·61 lakhs) represents expenditure on Temporary Delhi and was incurred mainly in taking over the electric installations, etc., erected, and certain articles of furniture purchased, in connection with the Coronation Durbar.

Authors of Memorandum.

7. Paragraphs 203 to 227 of this Memorandum have been communicated by the Hon'ble Mr W. H. Michael, Secretary to the Government of India in the Military Finance Branch: and the rest of the Memorandum has been drafted by Mr. Bhupendra Nath Mitra, M.A., Assistant Secretary in the Finance Department.

I AND 3.—LAND REVENUE

REVENUE.

(Including the portion due to Irrigation.)

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General . .	8,81,223	8,08,539	7,11,075	7,17,000	7,59,000	7,48,000
2. Delhi . . .	.	.	..		2,00,000	8,84,000
3. Baluchistan .	10,02,440	8,91,261	9,51,489	9,03,000	9,15,000	9,25,000
4. North-West Frontier	23,30,699	21,79,157	21,48,843	21,83,000	21,83,000	22,13,000
5. Other Provinces .	10,43,159	11,46,179	7,06,376	16,02,000	14,08,000	18,72,000
Total .	52,57,521	50,25,136	45,17,783	54,05,000	55,64,000	61,42,000
Divided and Provincial.						
1. Central Provinces .	1,87,74,671	1,81,31,128	1,85,87,860	1,87,60,000	1,80,85,000	1,88,50,000
2. Burma . . .	4,20,29,468	4,06,18,783	4,18,73,511	4,27,82,000	4,42,60,000	4,30,98,000
3. Assam . . .	..			76,93,000	78,00,000	77,00,000
4. Bengal (new) . .	..	...	.	2,69,88,000	2,74,06,000	2,72,86,000
5. Bihar and Orissa .	.	..	.	1,51,97,000	1,50,60,000	1,51,19,000
6. United Provinces .	6,98,61,785	6,74,96,264	6,60,96,192	6,70,65,000	6,67,97,000	6,62,98,000
7. Punjab . . .	3,13,87,524	2,97,80,632	3,47,90,786	3,52,82,000	3,89,32,000	3,72,62,000
8. Madras . . .	6,49,15,137	6,61,22,570	6,70,19,697	6,83,93,000	6,88,69,000	6,96,70,000
9. Bombay . . .	5,48,03,513	5,42,16,103	4,94,05,819	5,22,48,000	4,96,42,000	5,41,39,000
Eastern Bengal and Assam . .	2,01,21,586	2,01,84,470	2,08,12,357	.		.
Bengal (old) .	2,95,91,786	2,92,57,800	2,91,38,198	..		.
Total .	33,14,85,420	32,58,07,750	32,72,24,650	33,44,03,000	33,69,11,000	33,74,02,000
TOTAL REVENUE R	33,6[illegible],941	33,08,32,886	33,17,42,433	33,99,03,000	34,24,75,000	34,35,11,000
Shown under I.—Land Revenue . R	31,99,[illegible]2,121	31,31,62,808	31,14,70,456	31,91,39,000	31,98,85,000	32,05,98,000
Shown under XXIX.—Irrigation . R	1,67,60,820	1,76,70,078	2,02,71,977	2,07,64,000	2,25,90,000	2,29,46,000
Equivalent of total Revenue in Sterling £	22,449,529	22,055,526	22,116,162	22,660,200	22,831,700	22,902,900
Shown under I. Land Revenue . £	21,332,141	20,877,521	20,764,697	21,276,000	21,325,700	21,373,200
Shown under XXIX.—Irrigation . £	1,117,388	1,178,005	1,351,465	1,384,300	1,506,000	1,529,700

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General . .	4,93,153	4,48,308	4,02,758	3,98,000	3,96,000	3,95,000
2. Delhi . . .			...		56,000	1,01,000
3. Baluchistan . .	2,16,185	2,21,950	2,39,346	2,35,000	2,40,000	2,33,000
4. North-West Frontier .	5,87,200	5,88,174	6,03,664	6,85,000	6,15,000	6,74,000
5. Other Provinces .	26,21,963	27,93,330	26,72,719	29,50,000	28,12,000	33,00,000
Total .	39,18,503	40,51,757	39,18,487	42,68,000	41,19,000	47,03,000
Divided and Provincial.						
1. Central Provinces .	38,16,403	39,07,049	39,07,629	39,04,000	39,00,000	40,00,000
2. Burma . . .	66,35,721	65,12,019	68,28,955	69,17,000	69,91,000	69,79,000
3. Assam . . .	...			14,27,000	11,57,000	15,13,000
4. Bengal (new) . .	..	..		33,50,000	33,63,000	33,48,000
5. Bihar and Orissa .	...	.	.	25,80,000	25,00,000	25,39,000
6. United Provinces .	83,67,801	83,90,829	86,42,061	88,60,000	87,68,000	95,58,000
7. Punjab . . .	47,85,927	46,80,491	48,02,974	50,31,000	47,39,000	47,88,000
8. Madras . . .	1,24,04,096	1,27,50,336	1,29,37,965	1,45,67,000	1,42,95,000	1,16,51,000
9. Bombay . . .	80,21,443	78,67,486	82,72,746	86,04.	85,21,000	82,95,000
Eastern Bengal and Assam . .	30,68,240	30,51,163	33,30,750	.		.
Bengal (old) . .	37,24,433	36,96,519	41,29,707	..	.	..
Total .	5,08,24,159	5,08,55,892	5,28,47,787	5,52,40,000	5,45,31,000	5,56,71,000
TOTAL INDIA . R	5,47,42,665	5,49,07,649	5,67,66,274	5,95,08,000	5,86,53,000	6,03,74,000
Equivalent in Sterling £	3,649,511	3,660,510	3,784,418	3,967,200	3,910,200	4,024,900
England . . £	568	1,916	2,036	1,000	2,000	1,300
TOTAL EXPENDITURE £	3,650,079	3,662,426	3,786,454	3,968,200	3,912,200	4,026,200

Statement showing the distribution between Imperial and Provincial of the Land Revenue shown in the preceding table under 1912-13 and 1913-14.

	1912-13.		Budget, 1913-1914.
	Budget.	Revised.	
1. Total divided revenue	31,72,05,000	31,94,88,000	32,01,78,000
Imperial.			
2. Imperial share according to the terms of the provincial settlements	16,15,03,000	16,24,19,000	16,28,53,000
3. *Deduct*:—			
(*a*) Fixed recurring assignments from Imperial to Provincial under the terms of the provincial settlements, including permanent additions subsequently made to them	61,15,000	72,05,000	2,43,15,000
(*b*) Assignments in connection with the scheme for the incidence of famine relief expenditure (*vide* para. 54 of Financial Statement for 1907-1908)	37,50,000	37,50,000	37,50,000
(*c*) Non-recurring grants :—			
(*i*) under the terms of the provincial settlements	15,07,000	5,98,000	3,26,000
(*ii*) in aid of outlay on the improvement of education treated as a special appropriation from the opium revenue of the year	...	69,00,000	...
(*iii*) in aid of outlay on the improvement of education, sanitation, medical relief, agriculture and other beneficial services	..	4,62,70,000	15,35,000
(*iv*) in aid of development of communications, etc., in Burma and Assam	...	50,00,000	..
(*v*) in aid of provincial resources generally	...	1,00,00,000	...
(*vi*) other items	2,06,000	16,65,000	12,34,000
Total assignments	1,16,38,000	8,13,88,000	3,11,60,000
4. Net Imperial share of divided revenue	14,98,65,000	8,10,31,000	13,16,93,000
5. *Add*—Wholly Imperial Revenue	54,95,000	55,64,000	61,42,000
TOTAL	15,53,60,000	8,65,95,000	13,78,35,000
Shown under I.—Land Revenue	14,40,38,000	7,43,43,000	12,53,09,000
" " XXIX.—Irrigation	1,13,22,000	1,22,52,000	1,24,26,000
Provincial.			
1. Share of divided revenue (including assignments from Imperial)	16,73,40,000	23,84,57,000	18,84,85,000
2. Wholly Provincial Revenue	1,72,03,000	1,74,23,000	1,72,24,000
TOTAL	18,45,43,000	25,58,80,000	20,57,09,000
Shown under I.—Land Revenue	17,51,01,000	24,55,42,000	19,51,99,000
" " XXIX.—Irrigation	94,42,000	1,03,38,000	1,05,10,000

8. The Imperial expenditure shown against "Other Provinces" in the table at page 23 represents the cost of survey and record-of-right operations on a large scale in Bengal and in Bihar and Orissa, undertaken more for administrative than for fiscal purposes. The expenditure is of a temporary and varying character and was accordingly not considered suitable for inclusion in the financial settlements with the two provinces Three-fourths of the charges are eventually recovered from landlords and tenants for the protection of whose rights the operations are primarily undertaken; and the recoveries are shown in the table as Imperial revenue against "Other Provinces"

REVENUE

(a) Wholly Imperial.

Revised, 1912-13. *Budget, 1913-14.*

9. Excluding the Delhi figures, the Revised estimate for 1912-13 is less than the Budget by R1 40 lakhs while the Budget for 1913-14 is R4 03 lakhs more than the Revised estimate for 1912-13 Both these variations are caused mainly by a postponement of the recovery in the current year of certain survey and settlement charges in Bengal and Bihar and Orissa, and by provision for the recovery of these arrears in 1913-14.

(b) Divided and Wholly Provincial.

Revised, 1912-13.

10. The total collections in 1912-13 are likely to exceed the Budget estimate by R25·03 lakhs A large improvement of R36 50 lakhs is anticipated in the Punjab in spite of the loss of the Delhi revenue, owing to higher receipts from the sale of proprietary rights in the canal colonies and the revision of assessments in the Chenab colony Important increases will also take place in Burma (R14 78 lakhs) where the outturn of the year's crops is much above the average; in Bengal (R4 78 lakhs) where, owing to the territorial re-arrangement, the Budget was based on data which were more or less uncertain, while the Revised includes certain special receipts; and in Madras (R4 76 lakhs) mainly in consequence of the postponement of certain collections which were expected to be realised in 1911-12 at the time when the Budget for the current year was framed. In Assam also there will be an improvement of R1 07 lakhs owing to a larger recovery of arrears; but in the other provinces the collections will fall short of the Budget estimate There will be a considerable deficiency of R26 06 lakhs in Bombay due to the unfavourable agricultural conditions prevailing in certain parts of the Presidency; and important shortages of R6 75 lakhs and R2·68 lakhs are also expected in the Central and the United Provinces respectively, owing to larger suspensions and postponement of collections in certain districts necessitated by an indifferent monsoon

Budget, 1913-14.

11 The total Budget for 1913-14 is R4·91 lakhs more than the Revised estimate for the current year An increase of R44 97 lakhs is expected in Bombay where provision has been made for the collection of a portion of the suspended revenue of the current year in addition to the normal demand for 1913-14. Important increases over the Revised estimate of the current year are also assumed in Madras (R8 01 lakhs) and in the Central Provinces (R7 65 lakhs) owing to normal growth in the revenue demand and to the recovery of arrears in the latter province Provision for normal growth of the revenue demand has been made generally in the other provinces also But the total collections in 1913-14 are expected to fall short of those in the current year in the Punjab (R30 70 lakhs) in consequence of smaller receipts from the sale of proprietary rights in the canal colonies; in Burma (R11 62 lakhs) where the estimates have been based on a normal outturn of next year's crops, while allowance has been made for a decrease in the petroleum revenue consequent on an expected falling-off in production in the Yenang-yaung oil-field; in the United Provinces (R4·99 lakhs) due to smaller recovery of revenue suspended in previous years, the outstanding amount of which will be considerably reduced by the end of the current year; and in Bengal (R2 00 lakhs) and in Assam (R1 lakh) owing to the absence of certain special receipts which have swelled the revenue in 1912-13.

(c) Adjustments between Imperial and Provincial.

12. The table at page 24 shows the amount of Imperial Land Revenue assigned for Provincial expenditure in the two years. The variations between the Budget and Revised estimates of the current year and between the latter and the Budget estimate for 1913-14 are explained below.

(1) Recurring assignments.

Revised, 1912-13.

13. The bulk of the increase of R10,90,000 in the Revised estimate over the Budget of the current year is contributed by the following three items, the balance consisting of petty corrections and re-adjustments :—

	Lakhs of rupees.
(1) Additional grants for educational reforms out of the reserve provision made in the current year's Budget under the head "22.—Education"	10·96
(2) Grants for the improvement of sanitary services out of the lump provision made for the purpose in the current year's Budget under the head "24.—Medical"	1·89
(3) Saving in the compensatory grant given to Madras in connection with the remission of the Proprietary Estates village service cess	—2·63
	10·22

Budget, 1913-14.

14. The increase of R1,71·10 lakhs in the Budget provision for next year over the Revised estimate of 1912-13 is made up as follows :—

		Lakhs of rupees.
(1) Compensatory assignments to the Governments of Bengal, Bihar and Orissa, United Provinces and the Punjab to enable them to forego the appropriations which are now made from the cess on land to meet expenditure which should be defrayed properly from Provincial revenues :—		
Bengal	24·93	
Bihar and Orissa	22·92	
United Provinces	29·53	
Punjab	2·08	
TOTAL		79·46
(2) Additional recurring grants for the advancement of education		48·35
(3) Additional recurring grants for the development of sanitation		36·50
(4) Recurring grant to Assam for the proper administration of remote tracts on the north-east frontier		3·93
(5) Increase in compensatory assignment to Madras in connection with remission of village service cess in proprietary estates		2·43
(6) Additional recurring grants for the improvement of sanitary services		·76
		1,71·43
(7) *Deduct*—Petty adjustments of a recurring character		·33
TOTAL		1,71·10

15. The fourth of these grants is intended to compensate the Government of Assam for political and police expenditure which it will have to incur in connection with the outlying territories on the north-east frontier, but for which no provision was made in its provincial settlement. The fifth grant is a necessary concomitant of the progress of resumption of *inam* lands of village servants—see paragraph 12 of last year's explanatory memorandum.

The sixth grant is an addition to the similar grant of R1·89 lakhs made in the current year, the object of the aggregate grant of R2·65 lakhs being to assist Local Governments in employing additional Deputy Sanitary Commissioners and municipalities in organising an efficient staff of health officers and sanitary inspectors. All the major provinces participate in the grant with the exception of Assam and the Central Provinces from which no schemes on the subject have yet been received.

16. In connection with the grants falling within the first of the categories mentioned above, it may be explained that certain appropriations have hitherto been made in some of the provinces, in aid of expenditure which is properly chargeable to Provincial revenues, from the proceeds of the land cess which is wholly applied elsewhere to finance rural boards. Thus in Bengal and in Bihar and Orissa, a moiety of the land cess—known as the public works cess—forms an item of Provincial revenue; in Agra about one-third of the land cess is appropriated by the Provincial Government to meet the cost of the rural police; and in the Punjab the district boards have to make over to the Provincial Government about one-fifth of the land cess as a contribution for general services The arrangement has naturally resulted in a severe restriction of the activities of the rural boards in these provinces; and the Royal Commission on Decentralisation recommended in paragraph 773(i) of their report, that the resources of rural boards should be augmented by the surrender of these appropriations. It is proposed to accept the recommendation; and provision has accordingly been made in next year's Budget for the subventions required to compensate the four Provincial Governments for the loss of revenue entailed by the change. In calculating this loss due allowance has been made for the resumption of certain grants now made to the rural boards by the Provincial Governments. In the United Provinces a necessary corollary of the measure will be the abolition of the separate police rate in Oudh, the cost of the rural police becoming an item of Provincial expenditure, while advantage will be taken of the change to introduce another desirable reform, *viz.*, the substitution of cash-paid *chaukidars* in Gorakhpur for village watchmen who are paid by grants of land and whose *jagirs* will be resumed; and an addition has been made to the compensatory assignment to cover the fresh burden thrown on Provincial revenues. The figures given below show how the assignments to the four provinces have been worked out on the basis of the average actuals for the last three years:—

(In lakhs of rupees).

	Bengal.	Bihar and Orissa.	United Provinces.	Punjab.
Net amount of appropriation surrendered . . .	29·42	24·52	22·19	3·82
Add—Cost of rural police in Oudh and *chaukidars* in Gorakhpur	...	...	11·02	...
	29·42	24·52	33·21	3·82
Deduct—Amount of contributions to rural boards to be resumed	4·49	1·60	3·54	1·74
Deduct—Provincial share of land revenue from resumed *jagirs* in Gorakhpur . . .	...	...	·14	...
Amount of assignment . .	24·93	22·92	29·53	2·08

In the North-West Frontier Province also, the system of levying contributions from district boards for general services will be discontinued, a reduction being made in the grants received by the boards from Provincial revenues. The net loss of revenue in this province will amount to ·22 lakh; and setting against this the Imperial share of the gain in land revenue in the United Provinces from the resumed *jagirs* the total cost of the measure will amount to R79·46 lakhs.

17. The following table gives the distribution among the different provinces of the recurring grants of R48 35 lakhs and R36 50 lakhs respectively for the promotion of education and the improvement of sanitation.

[Lakhs of Rupees.

Province.	Grants for Sanitation.	Grants for Education.	Total Imperial grants for Education provided in the Budget for 1913-14.
1	2	3	4
	R	R	R
1. Central Provinces	3·00	2·59	5·54
2. Burma	3·00	3·07	6·07
3. Assam	·50	1·77	3·63
4. Bengal	5·00	13·20	25·45
5. Bihar and Orissa	3·00	5·23	10·63
6. United Provinces	6·00	6·38	14·63
7. Punjab	4·00	3·38	7·98
8. Madras	6·00	6·80	16·80
9. Bombay	6·00	5·93	13·68
Total	36·50	48·35	104·31

18. The subvention of R36 50 lakhs for sanitary expenditure represents the share assigned to the Governments of the nine major provinces, of the annual appropriation of R45 lakhs which it has been decided to make from Imperial revenues in aid of outlay on the improvement of sanitation R5 lakhs out of this appropriation has been reserved for research for which there is a vast field in India, and the balance of R40 lakhs is intended to provide for urgent sanitary needs in cities Out of the latter sum, R36 50 lakhs have been allotted to the major provinces, R1·50 lakhs to the minor administrations, and R2 lakhs kept in reserve for future distribution The allotments to provinces have been made with reference to figures of urban population modified where necessary in accordance with lists of schemes ready and waiting for funds in each province.

19 The recurring assignments for education will be in addition to the similar grants made for this purpose from Imperial revenues in 1912-13, and the total provision in next year's Budget for special Imperial subventions to Provincial Governments in aid of educational expenditure will stand at R104·31 lakhs as shown in column 4 of the table in paragraph 17 Adding to this sum R3 69 lakhs allotted to meet the educational needs of the minor administrations and R7 lakhs held in reserve for future distribution, the special appropriation from Imperial revenues for outlay on the advancement of education will amount to R115 lakhs in 1913-14, or R55 lakhs more than the similar appropriation made in the current year. The distribution of this additional sum among the provinces has been made generally with reference to population, the demand for education and the expressed needs of Local Governments

(2) Non-recurring assignments

(i) Grants for education, sanitation and other beneficial services.

Revised, 1912-13.

20 In the Budget estimate for the current year provision was made for a non-recurring appropriation of R65 lakhs from Imperial revenues for capital outlay on the promotion of education. Of this amount R62·50 lakhs have been allotted during the course of the year to the Provincial Governments to enable them to meet the requirements of universities and of certain special institutions, and the pressing demands for hostels; and the balance of R2·50 lakhs

has been utilised for similar purposes in the minor administrations. A small sum of R·20 lakh out of the portion of the current year's recurring grant which was held in reserve, has also been applied to meet an item of necessary capital expenditure in Madras. Further, it has been decided (*a*) to devote R2½ crores out of the general surplus of the current year to meet capital requirements of Provincial Governments in connection with universities, colleges and schools; and (*b*) to distribute R69 lakhs, representing roughly about a third of the opium revenue realised in the current year in excess of R5,40 lakhs, among the Provincial Governments to be applied almost wholly to the erection of hostels,—a small sum of R2 lakhs being allotted to the Calcutta University to enable it to purchase land which it urgently requires for purposes of extension. The total non-recurring subventions to Provincial Governments in 1912-13 for the promotion of education will thus amount to R381·70 lakhs

21. It has also been decided to make further non-recurring grants to Provincial Governments aggregating R1⅛ crores out of the general surplus of the current year, the bulk of which will be devoted to meet pressing demands for the improvement of urban sanitation The distribution of the non-recurring educational and sanitary grants among the several provinces has been made generally on the same basis as has been followed in distributing the recurring grants, and is given in the table below:

	EDUCATION.				SANITATION.
	Grant of R62·7 lakhs out of reserve provision in current year's Budget.	*Additional grants of*		Total.	
		R250 lakhs.	R69 lakhs.		
Central Provinces	1·50	13·00	4·75	19·25	10·50
Burma	1 50	21·00	3 25	25 75	10·50
Assam	1 00	9·50	3·50	14·00	3 00
Bengal	28·00	52·50	22·50	103·00	20·00
Bihar and Orissa	3·00	26·50	7·25	36·75	10·00
United Provinces	6·50	34·00	8·25	48·75	27·50
Punjab	4 50	17·50	7 75	29·75	14·50
Madras	8·70	45·00	4 00	57·70	27·00
Bombay	8·00	31 00	7·75	46 75	27·00
Total	62·70	250·00	69·00	381·70	150·00

22. In the next place, it has been decided to give from our general surplus in 1912-13 a non-recurring grant of R30 lakhs to Burma and one of R20 lakhs to Assam for communications and general development The Provincial resources of Burma are not yet quite sufficient to enable the Local Government to maintain a satisfactory rate of progress in the development of the country which its backward condition makes specially and urgently necessary. In Assam also the improvement of communications is a matter of vital importance and the Local Government has recently decided after careful consideration and with the help of a representative conference of leading Europeans and Indians of the province, to allot a sum of R15 lakhs for expenditure by local boards on new communication projects to be carried out in three years

23. Lastly, it has been decided to allot from our general surplus in 1912-13 a sum of R1 crore for discretionary grants to the Provincial Governments; these grants will not be earmarked for any particular purpose and it will be left to the Local Governments to determine the application of the sums placed at their disposal according to the special and pressing requirements of each. Assam and the Central Provinces will each receive R8 lakhs of the grants of this class, while a sum of R12 lakhs will be given to each of the seven other provinces.

Budget, 1913-14.

24. From the surplus Imperial revenues in 1913-14 it has been decided to make two appropriations of R10 lakhs each for (*a*) agriculture and allied purposes and (*b*) medical relief. The first of these grants will be applied mainly to the development of cotton cultivation and of the sugar industry, small sums being also allotted for bacteriological and other laboratories, the extension of cinchona plantations, the development of forests and other desirable improvements. The second grant will be devoted to the improvement of hospitals and medical education. R6·60 lakhs of the former grant and R8·75 lakhs of the latter will be assigned to the nine Provincial Governments; and the balance will be either utilised to meet necessary Imperial outlay in the minor administrations, etc., or else held in reserve for future allotment. The distribution of the assignments to the Provincial Governments is given below:—

	Agricultural and allied objects.				Medical relief.
	Agriculture.	Forests.	Cinchona plantations.	Total.	
	R	R	R	R	R
Central Provinces	·20	...	...	·20	1·50
Burma	·75	·50	...	1·25	1·50
Assam	·50	·25	...	·75	·25
Bengal	1·00	...	·50	1·50	1·00
Bihar and Orissa	·50	...	...	·50	·50
United Provinces	·60	...	...	·60	1·00
Punjab	1·20	...	...	1·20	·50
Madras	...	...	·50	·50	1·50
Bombay	·10	...	...	·10	1·00
Total	4·85	·75	1·00	6·00	8·75

(*ii*) *Other non-recurring grants.*

25. The following are the details of the other non-recurring grants given in the two years:—

(*a*) Grants made under the terms of the Provincial settlements:—

	1912-1913.	1913-1914.
To bring the net Irrigation revenue in the United Provinces up to the amount guaranteed in the settlements	0·98	3·26
(*b*) Other grants—		
(1) Contribution to meet Provincial expenditure in Burma and Assam in connection with Frontier Missions, Surveys, etc.	10·85	10·47
(2) Contribution to meet arrear charges in connection with the Royal Visit (mainly payment of bonus to subordinate civil employés of Government)	2·04	...
(3) Grant to the United Provinces for tank restoration works out of the special provision made in the Imperial Budget under Minor Irrigation works for the improvement of irrigation	1·30	...
(4) Annual contribution to the Calcutta Improvement Trust for a period of sixty years	1·50	1·50
(5) Miscellaneous adjustments representing mainly refund of expenditure undertaken on behalf of the Imperial Government or of Provincial revenue erroneously credited as Imperial	·96	·37
	16·65	12·34

EXPENDITURE.

(a) Wholly Imperial.

26. Excluding the Delhi figures, the saving of R2·05 lakhs in the Budget grant for 1912-13 is chiefly due to lapses in the provision for survey and settlement expenditure in Bengal and Bihar and Orissa; and the increase of R5·40 lakhs in the Budget estimate for 1913-14 over the Revised for the current year occurs mostly in the same item of expenditure. The variations in the figures shown against the North-West Frontier Province are due to ordinary lapses in grants in 1912-13 and to normal provision for the sanctioned scale of expenditure in 1913-14

Revised, 1912-13.

Budget, 1913-14.

(b) Divided and Wholly Provincial.

27. The total expenditure in the current year will be R7·06 lakhs less than the Budget estimate. Savings of considerable magnitude are expected in the Punjab (2 92 lakhs) owing to the separation of Delhi, and the total or partial non-utilisation of the provisions for the reorganisation of the Indian Civil Service and the extension of settlement operations; and in Madras (R2 72 lakhs) in consequence of smaller payments to village servants and of delay in the introduction of the scheme for the revision of taluk establishments. The saving in the latter province would have been larger, but for the arrear payment of Royal bonus to certain establishments and an increase in the grain compensation charges Important savings in the Budget grants are also expected in the United Provinces (R 92 lakh), Bombay (R·83 lakh) and Bihar and Orissa (R·80 lakh) owing to ordinary lapses in grants, and the total or partial non-utilisation of the lump provisions for the revision of certain establishments. Burma is the only province in which there will be a material excess over the Budget grant Here the increase in the land revenue collections will necessitate a larger payment of commission on the collections, while the expenditure on town and other surveys will be higher than was anticipated

Revised, 1912-13.

28. The total Budget estimate for 1913-14 is R11 37 lakhs higher than the Revised for the current year. The increase is confined practically to two provinces—United Provinces (R7 90 lakhs) and Madras (R3 56 lakhs). Of the large increase anticipated in the former province, R6·25 lakhs represents the cost of a scheme for the revision of pay of clerical establishments in accordance with the recommendations of a committee which was appointed two years ago to enquire into the matter; while the balance is mostly made up of provisions for the extension of settlement operations and for an increase in the number of deputy collectors in pursuance of a scheme which has been recently sanctioned by the Secretary of State. The increase of R3 56 lakhs in Madras is chiefly due to provision for the revision of village establishments including those in proprietary estates, as well as for a full year's cost of the reorganised taluk establishments. Special provision has also been made in the Central Provinces for the revision of the patwari establishments and the extension of settlement operations; in Assam for a survey school; and in the Punjab for an increase in the number of extra assistant commissioners and for the regrading of tahsildars. In Bombay also, special provision has been made for the revision of the pay of subordinate revenue establishments, and of village servants in the Kaira district; but its effect is obscured by smaller allotments for grain compensation allowance and other indirect famine outlay, and by a change in the method of adjustment of certain charges which will result in the transfer of R1·43 lakhs of expenditure from the head "3—Land Revenue" to "19A—Courts of Law."

Budget, 1913-14.

II AND 4.—OPIUM.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
INDIA						
Revenue—						
Bengal Sale of Opium	6,81,92,200	10,86,83,616	7,48,64,728	3,10,57,000	4,98,06,000	1,62,00,000
Bombay Pass and auction Fees	1,08,62,101	1,30,800	1,03,99,105	1,86,74,000	2,20,38,000	1,77,000
Excise Opium and other Revenue	39,65,944	40,15,017	41,55,337	46,00,000	18,74,000	19,98,000
TOTAL R	8,30,20,215	11,28,29,433	8,94,19,170	5,43,31,000	7,67,18,000	2,10,75,000
Equivalent in Sterling	5,534,683	7,521,962	5,961,278	3,622,000	5,114,000	1,445,000
Expenditure—						
Payments to Cultivators, including purchase of Opium	1,46,83,428	1,68,40,270	93,34,254	89,01,000	76,74,000	1,56,78,000
Other Charges	19,57,434	18,52,014	15,83,522	14,08,000	13,50,000	13,47,000
TOTAL INDIA R	1,66,40,862	1,86,92,284	1,09,17,776	1,03,09,000	90,24,000	1,70,25,000
Equivalent in Sterling	1,109,391	1,246,152	727,852	687,200	601,600	1,135,000
ENGLAND.						
Other Charges £	764	505	1,600	500	400	400
TOTAL £	1,110,155	1,246,657	729,452	687,700	602,000	1,135,400
Statistics						
Bengal—						
Chests sold — Certificated	12,300	(a) 37,590	(b) 26,860	5,206	1,6?0	...
Chests sold — Uncertificated				12,200	13,200	9,000
Average price — Certificated	R1,612	R2,891	R2,787	R2,450	R5,063	...
Average price — Uncertificated				R1,500	R1,963	R1,800
Chests produced	28,125	29,000	15,000	..	14,000	..
Chests in Balance, March 31	11,158	(a) 32,568	20,708	..	16,818	...
Reserve, December 31	22,933	11,458	11,018	11,018	6,178	11,178
Bombay—						
Chests passed for export	18,103	218	7,362	(c) 15,615	10,345½	...
Rate of duty (Government share)	R600	R600	R600, R800 and R900	R900	R900	...
Government share of auction proceeds	.	.	R14,88,000	R16,20,000	R1,17,38,000	R4,77,000

(a) Inclusive of 100 chests supplied to the Government of Straits Settlements in March 1911, the price of which has been realised in 1911-12.
(b) Inclusive of the 100 chests mentioned above.
(c) Inclusive of 1,000 chests for markets other than China.

REVENUE.

(i) *Bengal Opium.*

[illegible]ised, 1912-13.

29. The Budget estimate for 1912-13 provided for the sale of 17,406 chests of Bengal opium; and it was assumed that 5,206 out of these would be specially certificated for China and would realise an average price of R2,450 a chest, while the remaining 12,200 chests would yield an average price of R1,500 each only. The total number of chests sold at Calcutta to end of March has amounted to 17,890 and they have brought in a revenue of R4,98·06, lakhs.

30. The Budget for 1913-14 provides only for the sale of 9,000 uncertificated chests of Bengal opium at an average price of R1,800 each, the total receipts on this account thus amounting to R1,62 lakhs. *Budget, 1913-14.*

(ii) *Malwa opium*

31. As regards Malwa opium, the Budget estimate for the current year provided for the sale of 14,615 certificated chests and the export of 1,000 chests without certificates; and after making due allowance for the effect of the arrangement which permits of the payment of the premium for the right of export within a specified period from the date of sale, on the deposit of proper security, the estimate of revenue was placed at R186·71 lakhs 9,428 chests of Malwa opium have been sold to end of December and R220 38 lakhs of revenue have been already credited to Government. No sales have been effected in the last three months of the year; and the Revised Estimate has accordingly been placed at R220·38 lakhs. *Revised, 1912-13.*

32. The Budget for 1913-14 provides only for the recovery of R4·77 lakhs of premium payable in respect of the December sale which is not likely to be received before April next. *Budget, 1913-14.*

(iii) *Excise opium and other Revenue.*

33. Under this head the Revised estimate for 1912-13 exceeds the Budget by R2·74 lakhs. About half the improvement occurs in Bombay where Bengal opium was substituted for Malwa opium for purposes of local consumption; while the remainder is distributed among a number of provinces. *Revised, 1912-13.*

34. The Budget estimate for 1913-14 provides for the normal annual growth of revenue. *Budget, 1913-14.*

EXPENDITURE.

35. There is a saving of R12·85 lakhs in the Budget provision for the current year mainly in consequence of reduced payments to cultivators resulting from a comparatively poor outturn of the crop of 1912. The Budget estimate of 1913-14 includes a special provision of R84 lakhs for the purchase of Malwa opium for excise purposes and allows for the reduced scale of cultivation of Bengal opium. *Revised, 1912-13.* *Budget, 1913-14.*

III AND 5—SALT.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
REVENUE.						
Northern India (a) .	1,11,45,838	1,08,80,484	1,14,69,785	1,15,50,000	1,22,18,000	1,22 67,000
Burma (b) . . .	21,01,194	20,89,510	22,07,835	23,00,000	21,10,000	21,60,000
Assam . . .	...	...	...	...	1,000	2,000
Bengal (new) (b) . .	..	...	...	1,36 67,000	1,16,00,000	1,21,00,000
Bihar and Orissa . .	...	...	...	...	2,000	1,000
Madras (a) . . .	1,06,73,640	1,08,64,310	1,07,48,794	1,09,00,000	1,11,00,000	1,11,50,000
Bombay (a) . .	1,30,85,922	1,27,87,690	1,38,18,414	1,30,00,000	1,30,25,000	1,34,00,000
Eastern Bengal (b) .	13,26,822	12,87,081	12,49,966	...	...	...
Bengal (b) . . .	1,14,59,851	1,02,30,178	1,13,48,436	...	...	...
TOTAL R	4,97,92,767	4,70,39,253	5,08,18,180	5,14,17,000	5,00,51,000	5,10,80,000
Equivalent in Sterling £	3,319,518	3,175,950	3,391,212	3,427,800	3,336,700	3,405,300
CHARGES.						
Establishment charges .	39,84,025	43,21,585	41,61,308	42,71,000	42,73,000	43,08,000
Cost of Salt purchased by Government .	9,68,524	12,96,663	13 55,102	13,70,000	13,56,000	13,49,000
Total India R	49,52,549	56,18,198	55,16,410	56,41,000	56,29,000	56,57,000
Equivalent in Sterling £	330,170	374,547	367,761	376,100	375,300	377,100
England . . £	573	2,529	729	800	900	1,500
TOTAL £	330,743	377,076	368,490	376,900	376,200	378,600
Total Consumption Mds.	4,58,00,000	4,55,27,000	4,75,50,000	4,78,00,000	4,73,29,000	4,79,96,000

(a) Chiefly excise on local manufacture. (b) Chiefly duty on imported Salt.

REVENUE

vised, 1912-13.

36 The total quantity of salt issued for consumption in 1912-13 is likely to be less than the Budget estimate by about 5 lakhs of maunds This decrease is wholly due to the abnormally high issues in Bengal in the months of December, January and February last year, in consequence of speculative clearances which have overstocked the market and reduced the demands in that province in the current year. With a duty of R1 per maund, the decrease in consumption would have led to an equal decrease in the Budget estimate of revenue But the actual shortage will be higher owing to a further development of the credit system of payment of duty in Bengal, and will amount to R13 66 lakhs

dget, 1913-14.

37 In the Budget estimate for 1913-14 provision has been made for a moderate growth in the consumption of 6¾ lakhs of maunds The increase in revenue will, however, amount to R10·29 lakhs as the growth in the sales on credit in Bengal is not likely to be quite so large in 1913-14 as in the current year

EXPENDITURE.

ised, 1912-13.

38. The total Revised estimate for the current year does not differ materially from the Budget provision. An increase of R1·24 lakhs in Bombay, mainly in connection with land acquisition at Bhandup, has been more than counterbalanced by savings in other provinces The Budget estimate for 1913-14 provides for the normal scale of expenditure, for a necessary replenishment of the reserve stock in Northern India, and for a steam launch required in Bengal; but owing to the absence of the special land acquisition charges incurred in Bombay in the current year the total Budget will be only R 28 lakh higher than the Revised estimate for 1912-13.

dget, 1913-14.

IV AND 6.—STAMPS.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	3,53,806	3,76,456	3,99,058	3,84,000	4,09,000	4,11,000
2. Delhi	...	...	...		1,51,000	3,07,000
3. Baluchistan	82,580	87,703	90,832	88,000	87,000	87,000
4. North-West Frontier	5,20,724	5,02,016	5,69,412	5,47,000	5,75,000	5,73,000
TOTAL	9,57,110	9,66,175	10,59,302	10,19,000	12,22,000	13,78,000
Divided.						
1. Central Provinces	31,99,378	35,24,209	33,60,466	35,00,000	37,00,000	37,25,000
2. Burma	36,12,156	38,96,721	36,71,210	38,00,000	36,04,000	37,50,000
3. Assam	...	..		12,25,000	12,10,000	13,40,000
4. Bengal (new)	...	...	.	2,04,25,000	2,08,50,000	2,14,00,000
5. Bihar and Orissa	..	.	.	61,50,000	66,80,000	68,80,000
6. United Provinces	1,10,40,162	1,20,70,270	1,09,90,235	1,12,00,000	1,17,00,000	1,17,50,000
7. Punjab	48,91,373	48,92,330	52,57,021	53,00,000	54,61,000	55,00,000
8. Madras	1,14,91,968	1,21,15,881	1,27,25,416	1,31,00,000	1,36,70,000	1,42,50,000
9. Bombay	72,50,861	81,95,947	76,63,815	79,00,000	82,00,000	83,00,000
Eastern Bengal and Assam.	1,01,64,150	1,06,73,319	1,11,61 673			...
Bengal (old)	1,56,17,389	1,58,60,511	1,63,37,802			...
TOTAL	6,72,67,437	7,12,09,188	7,11,67,038	7,26,00,000	7,49,65,000	7,68,95,000
TOTAL REVENUE R	6,82,24,547	7,21,75,363	7,22,26,940	7,36,19,000	7,61,87,000	7,82,73,000
Distribution of Total Revenue :—						
Court Fees and Plain Paper	4,66,24,121	4,96,88,852	4,88,85,517	5.02.51,000	5,09,95,000	5,23,01,000
Commercial and other stamps	2,07,86,048	2,14,72,029	2,22,91,676	2.23,63,000	2,41 56,000	2,49,24,000
Other Revenue	8,14,378	10,14,982	10,49,747	10 05 000	10,36,000	10,48,000
Equivalent of total revenue in Sterling £	4,548,301	4,811,691	4,815,129	4,908,000	5,079,100	5,218,200

EXPENDITURE

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General.—						
(i) Superintendence and other charges	2,24,523	1,91,171	2,19,8[illegible]0	2,23,000	2,75,000	2,56,000
(ii) Credits for value of stamps supplied to Local Governments and administrations and to the Postal and Telegraph Departments.	—16,00,425	- 17,10,136	—18,18,808	- 18,70,000	- 17,61,000	—16,49,000
2. Delhi					2,000	6,000
3. Baluchistan	1,233	1,291	1,340	1,000	1,000	1,000
4. North-West Frontier	19,684	22,455	21,953	22,000	21,000	23,000
TOTAL	—14,44,985	14,95,219	—15,75,655	- 16,24,000	—11,62,000	—13,63,000
Divided.						
1. Central Provinces	1,21,904	1,18,475	1,26,550	1,30,000	1,27,000	1,28,000
2. Burma	1,01,910	1,03,632	1,02,095	1,06,000	1,10,000	1,11,000
3. Assam	...	.		58,000	56,000	58,000
4. Bengal (new)	...	..		6,72,000	6,87,000	7,25,000
5. Bihar and Orissa	...	..	.	2,06,000	2,37,000	2,55,000
6. United Provinces	2,73,967	2,70,572	2,74,466	2,73,000	2,86,000	2,91,000
7. Punjab	1,71,602	1,62,914	1,70,897	1,69,000	1,73,000	1,78,000
8. Madras	4,26,685	4,30,450	4,48,478	4,40,000	4,68,000	4,62,000
9. Bombay	2,21,663	2,32,879	2,27,688	2,38,000	2,38,000	2,37,000
Eastern Bengal and Assam	4,19,750	4,05,153	4,44,942	..		...
Bengal (old)	4,31,964	4,27,563	4,37,871	.		...
TOTAL	21,69,445	21,60,628	22,39,632	22,12,000	23,82,000	24,45,000
TOTAL INDIA . R	7,24,460	6,65,419	6,68,877	6,68,000	9,20,000	10,82,000
Equivalent in Sterling £	48,297	44,361	44.259	44,500	61,300	72,100
England . £	103,492	79,459	89,931	110,500	80,000	91,600
TOTAL EXPENDITURE £	151,789	123,820	134,190	155,000	141,300	163,700

REVENUE.

(a) *Wholly Imperial.*

Revised, 1912-13.

39 Excluding the Delhi figures, the total Revised estimate for 1912-13 is R 52 lakh higher than the Budget forecast owing to small improvements in the North-West Frontier Province and in other minor administrations, while the total Budget for 1913-14 is the same as the Revised estimate for the current year.

Budget, 1913-14.

(b) *Divided.*

Revised, 1912-13.

40 The growth of revenue in 1912-13 is now expected to be R23 65 lakhs higher than the provision made in the Budget estimate. The greater part of this increase, *viz*, R17 93 lakhs, will be derived from non-judicial stamps and reflects the remarkable activity of trade during the year The revenue from court-fee stamps will also advance by R7 44 lakhs owing to the increase of litigation in a generally prosperous year. All the provinces share in the expansion of revenue with the exception of Burma, where the revenue will fall short of the Budget estimate by R1·36 lakhs in consequence of trade depression and financial stringency.

Budget, 1913-14.

41. The Budget for 1913-14 is taken at R19·30 lakhs more than the Revised estimate for 1912-13 Provision for normal growth has been made in every province.

EXPENDITURE.

42. The cost of all stamps and stamp paper supplied from England is charged under this head, and an adjustment is made in India transferring to Post Office and Telegraph the cost of stamps used for postal and telegraph purposes Similarly the cost of revenue stamps supplied to Local Governments and Administrations is debited to them in the Provincial section of the accounts by *per contra* credit in the Imperial section under this head. The credits on both these accounts are shown against item I (*ii*) under Expenditure in the table on page 35.

(a) *Wholly Imperial (including outlay in England).*

Revised, 1912-13.

43 The net credit in 1912-13 in the Imperial section of the accounts in India is now taken at R1 62 lakhs less than the Budget estimate. Some extra expenditure has been incurred in connection with the insurance of consignments of stamps ; and there will be a large decrease in the value of stamps supplied to the Postal Department owing to the lower prices which are charged under the new contract and which will result in a saving in the English outlay In fact, taking India and England together, the Revised estimate of stamp expenditure in 1912-13 is R2 95 lakhs less than the Budget estimate; while the Budget provision for 1913-14 is R2 73 lakhs higher than the Revised estimate for the current year.

Budget, 1913-14.

(b) *Divided.*

44. The increase in expenditure in the current year over the Budget estimate, and the further advance provided for in the Budget for 1913-14 are concomitants of the growth in revenue.

V AND 7.—EXCISE.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	14,38,707	15,73,689	15,46,244	16,08,000	16,20,000	16,47,000
2. Delhi	..	.	.	.	1,36,000	2,90,000
3. Baluchistan	1,9 ,572	2,46,851	2,74,294	2 55,000	2,8 ,000	2,76,000
4. North-West Frontier	3,18,553	2,78,194	3,10,143	3,25,000	3,50,000	3,50,000
Total	19,48,862	20,98,737	21,35,681	21,88,000	24,00,000	25,63,000
Divided and wholly Provincial.						
1. Central Provinces	68,87,477	75,83,655	91,12,523	96,00,000	1,05,00,000	1,10,00,000
2. Burma	76,49,137	72,01,227	72,95,047	78,80,000	81,00,000	82,00,000
3. Assam	..	.	...	46,00,000	48 00,000	48,75,000
4. Bengal (new)	...	.	...	1 33,50,000	1,35,00,000	1,38,55,000
5. Bihar and Orissa	.			1,01,00,000	1,02,85,000	1,05,50,000
6. United Provinces	86,76,811	1,02,79,365	1,11,31,787	1,15,00,000	1,23,00,000	1,27,00,000
7. Punjab	43,23,244	56,94,676	64,00,303	63,50,000	6 ,50,000	69,50,000
8. Madras	2,69,35,301	2,77,73,643	3,00,64,174	3,19,00,000	3,31,10,000	3,48,00,000
9. Bombay	1,75,46,814	1,89,72,896	2,02,91,845	2,06,50,000	2,08,00,000	2,13,00,000
Eastern Bengal and Assam	73,07,598	78,71,330	82,81,595	...	...	...
Bengal (old)	1,67,92,558	1,79,74,186	1,94,28,129	...	...	...
Total	9,61,18,940	10,33,55,978	11,20,03,604	11,64,30,000	12,03,45,000	12,42,30,000
TOTAL REVENUE R	9,8[illegible]67,802	10,54,54,715	11,41,4 ,285	11,86,18,000	12,27,45,000	12,67,93,000
Equivalent in Sterling £	6,537,854	7,030,314	7,609,753	7,907,900	8,183,000	8,452,900

EXPENDITURE

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	1,55,028	1,55,579	1,42,048	90,000	98,000	97,000
2. Delhi	...	.	.	...	4,000	6,000
3. Baluchistan	5,322	14,777	10,471	9,000	16,000	20,000
4. North-West Frontier	8,280	12,472	14, 02	16,000	15,000	19,000
Total	1,68,630	1,82,828	1,67,121	1,15,000	1,32,000	1,42,000
Divided and wholly Provincial.						
1. Central Provinces	2,67,805	2,76,036	2,89,952	3,56,000	3,21,000	3,80,000
2. Burma	12,14,020	11,8 ,752	11,92,968	13, 3,000	13,1 ,000	13,55,000
3. Assam	..	..	.	1, 3,000	1,19,000	1,10,000
4. Bengal (new)	..	...	...	6,3 ,000	6,04,000	6,69,000
5. Bihar and Orissa	...		...	5,0 ,000	5,25,000	5,48,000
6. United Provinces	3,21,228	3,59,805	3,92,403	4,01,000	4,08,000	4,20,000
7. Punjab	78,490	1,68,571	1,71,3 0	1,86,000	1,8 ,000	1,92,000
8. Madras	18,15,130	17,74,034	17,83,53	18,49,000	18,33,000	18,42,000
9. Bombay	9,33,919	9,45,547	10,57,043	10,44,000	10,80,000	11,26,000
Eastern Bengal and Assam	2,90,108	3,10,833	3,21,032	...	...	...
Bengal (old)	8,71,328	8,83,488	9,11,723	.	...	...
Total	57,95,028	59,00,116	61,20,017	63,94,000	63,84,000	66,42,000
Total India R	59,63,658	60,82,944	62,87,138	65,09,000	65,16,000	67,84,000
Equivalent in Sterling £	397,577	405,530	419,142	434,000	434,400	452,300
England £	336	464	111	...	...	...
TOTAL EXPENDITURE £	397,913	405,994	419,253	434,000	434,400	452,300

REVENUE.

(a) Wholly Imperial.

45. Excluding Delhi, the figures do not show any important variation and call for no remark.

(b) Divided and wholly Provincial.

Revised, 1912-13.

46. The total Revised estimate for 1912-13 exceeds the Budget by R89 15 lakhs The prevalence of favourable economic conditions throughout the greater portion of the country, the gradual enhancement of rates of duty, the raising of the issue price of opium, the establishment of confidence in the contract supply system and stricter excise control have again combined to secure a very substantial improvement in revenue over the Budget estimate in almost every province Certain special factors have also contributed to the growth; and among these may be mentioned (1) a change in system in the Punjab whereby two months' license fees which are realised in advance at the annual auctions of the right of vend in March are now credited as revenue at the time of receipt instead of being held in deposit and credited as revenue in the ensuing year; and (2) the introduction of Bengal opium for excise purposes in Bombay and in the northern districts of Burma In Bengal alone is the revenue now expected to fall short of the Budget estimate The license fees at which country spirit shops were settled for 1912-13 were comparatively low owing apparently to the rise in the price of food grains at the beginning of the year which is said to have checked consumption; while a shortage of last year's *ganja* crop has forced up prices and has affected the revenue.

Budget, 1913-14.

47. The total Budget for 1913-14 is taken at R38·85 lakhs higher than the Revised estimate for 1912-13. The increase is distributed over all the provinces with the exception of the Punjab where the normal growth of revenue is expected to be wholly counterbalanced by the absence of the special receipts of the current year and the loss of the Delhi revenue for the first half of the year. In view of the high collections of the current year, and changes contemplated in the excise administration in some provinces, provision has generally been made only for a moderate growth of revenue in 1913-14.

EXPENDITURE.

(a) Wholly Imperial

48. The figures show little variation and call for no remark.

(b) Divided and wholly Provincial

Revised, 1912-13.

Budget, 1913-14.

49. The Revised estimate for the current year does not differ materially from the Budget provision Budget for 1913-14 provides for normal charges of sanctioned establishments, as well as for the additional staff required in Bombay, the re-organisation of the Excise department in Bengal and the revision of certain establishments in the Central Provinces.

VI AND 8.—PROVINCIAL RATES.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial.						
1. India General	27,801	1,357	10,819	14,000	18,000	15,000
2. North-West Frontier	2,214	2,013	2,773	3,000	3,000	3,000
Provincial.						
1. Assam	...	...	.	7,000	8,000	8,000
2. Bengal (new)	...	..	.	32,42,000	32,00,000	90,000
3. Bihar and Orissa		.		26,00,000	27,10,000	1,28,000
4. United Provinces	23,88,185	24,05,151	23,74,140	23,65,000	23,60,000	1,57,000
5. Punjab	33,156	24,767	27,754	25,000	30,000	30,000
Eastern Bengal and Assam	16,60,067	17,28,440	17,58,032	.	.	...
Bengal (old)	39,76,925	41,53,949	40,56,638		..	...
TOTAL REVENUE R	80,88,348	83,15,677	82,30,195	82,56,000	83,59,000	4,31,000
Equivalent in Sterling £	539,223	554,378	548,680	550,400	557,300	28,700

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913 Budget.	1912-1913 Revised.	Budget, 1913-1914.
Provincial.						
1. Bengal (new)	..	..	...	53,000	45,000	...
2. Bihar and Orissa	..	..		35,000	46,000	...
Eastern Bengal and Assam	31,796	27,148	26,755	.	...	...
Bengal (old)	42,379	42,220	58,663	..	...	...
TOTAL EXPENDITURE R	74,175	69,368	85,418	88,000	91,000	...
Equivalent in Sterling £	4,945	4,624	5,695	5,900	6,100	...

REVENUE.

(a) *Imperial.*

50. The figures show little variation and call for no remark.

(b) *Provincial.*

Revised 1912-13.

51. The improvement of R·99 lakh in 1912-13 over the Budget estimate occurs mainly in the yield of the public works cess in Bihar and Orissa. The large decrease of R79·25 lakhs in the Budget of next year as compared with the Revised estimate of 1912-13 is explained by the surrender to district boards of the public works cess in Bengal and in Bihar and Orissa, and the discontinuance of the appropriations hitherto made from the local rate in Agra to meet the cost of the rural police

Budget, 1913-14.

EXPENDITURE.

52. The Revised estimate for 1912-13 practically repeats the Budget. No provision for expenditure has been made in 1913-14 in view of the surrender of the public works cess in Bengal and Bihar and Orissa.

VII AND 9.—CUSTOMS.

SEA CUSTOMS. IMPORTS.	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Special Import Duties.						
Arms, Ammunition, and Military Stores	4,82,061	5,00,005	5,17,612	4,71,000	6,84,000	6,12,000
Liquors—						
Ale, Beer, Porter, Cider and other fermented Liquors	5.45 508	7 99 868	7 99 670	8,13 000	8 88 000	9 00,000
Spirits and Liqueurs	95 57 088	1,06 87 585	1,10 [illegible]8 333	1,12 00 000	1,10 80 000	1,10 81 000
Wines	4,12 199	5,70 996	5,75 389	5 90 000	5,71 000	5,68 000
Opium	8 580	7 594	6 430	8 000	7 000	6.000
Petroleum	46 87.886	60 68 193	75 69,066	70 00 000	66 19 000	68 00,000
Silver, Bullion and Coin	.	1,62,40,211	97,85,750	80 00,000	1,00,00 000	80,00,000
Sugar (countervailing duties, 1899)	734	1,524	448		15,000	...
Do. (do. 1904)	108	...	...		...	...
Tobacco	(a)	30,06,672	25,58,089	25,66,000	27,50,000	27,50,000
General Import Duties.						
Articles of Food and Drink (excluding Sugar)	24 91,089	25 81 083	27.59 294	28 00 000	29 37 000	31,15 000
Sugar (ordinary duties)	56,02 253	62,87,703	52,38,539	60,00,000	71,00,000	72,00,000
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials	19 74,847	16 45 557	16,79.326	16 69 000	18 24 000	18,50,000
Cotton Manufactures	1 23 85,548	1,41,77,862	1,50,16 332	1,63,50 000	1,87,20,000	1,90,20,000
Metals and Manufactures of Metals :—						
Silver, Bullion and Coin	53 46 983	(b)	(b)	(b)	(b)	(b)
Other Metals and Manufactures of Metals	45 63 334	53 03 530	51 25 168	53 00 000	50 50 000	50 50 000
Oils (excluding Petroleum)	1 24 234	1 38 591	1.16,498	1 29 000	1 55 [illegible]00	1,60 000
Manufactured Articles	92,68 045	1 13 88 293	1 23 53,863	1,30 00 000	1 38 65 000	1,41,42 000
Raw Materials and Unmanufactured Articles	14,94 639	14 60 998	14,76,834	15 24 000	16 80 000	17 86,000
TOTAL IMPORTS	5,89,60 733	8,08 61.010	7,72 86,005	7,74,20 000	8 38,90 000	8 29 90,000
EXCISE DUTY ON COTTON GOODS	40 06 193	42 80 251	48,79,478	51 50 000	52 38 000	55,06,000
EXPORT DUTIES—						
Rice	1,04 63 698	1 30 87 908	1 30 23,196	1,22 33 000	1,45 99 000	1,30 66.000
LAND CUSTOMS AND MISCELLANEOUS	10,46,1[illegible]3	10 55 960	12,39,220	11,72,000	13 92 000	13 80,000
GRAND TOTAL R	7,44,76,760	9 92 85 188	9,70 28,409	[illegible]9 75 000	10 51 19 000	10 29 42 000
Equivalent in Sterling £	4 965,118	6 619,009	6,468,567	6 396,300	7,007,900	6,862,800
CHARGES R	32,56,867	35,83 903	37 53,695	38 39 000	38 96 000	40 08 000
Equivalent in Sterling £	217 124	238 931	250,246	255 900	259 800	266 900
England £	371	635	467	100	200	100
TOTAL £	217,495	239 566	250,713	256 000	260,000	267,000

(a) Credited under General Import Duties—Chemicals, etc.
(b) See under Special Import Duties

REVENUE.

Revised, 1912-13. 53. The Revised estimate for 1912-13 exceeds the Budget by no less than R91 44 lakhs Of this improvement, R20 lakhs are contributed by silver, the imports of the commodity being far in excess of the cautious estimate adopted last year; R23·66 lakhs by the export duty on rice owing to heavy demands from Ceylon and the Far East which stimulated exports not only from Burma but also from Bengal; R24 58 lakhs by the import and excise duty on cotton goods, and R8·65 lakhs by manufactured articles, the demand for these goods having expanded more rapidly than had been anticipated owing to the generally favourable economic conditions; and R11·15 lakhs by sugar, the imports of which were stimulated by good crops abroad and the consequent fall in prices Increases of smaller magnitude are also expected under some of the other tariff heads, but they are largely counterbalanced by shortages under petroleum, the imports of which have declined to a greater extent than had been allowed for on the cessation of last year's rate war, and certain other heads

Budget, 1913-14. 54. The Budget estimate for 1913-14 has been taken at R21 77 lakhs less than the Revised for the current year. A cautious estimate of R80 lakhs has again been adopted for the yield of the silver duty, while the revenue from the export duty on rice has been taken at a normal figure of R1,30·66 lakhs. Under the other tariff heads provision has been made generally for a moderate growth of revenue

EXPENDITURE.

Revised, 1912-13. 55. The Revised estimate for the current year does not differ materially from the Budget and calls for no remarks. Budget for 1913-14 provides for

Budget, 1913-14. the sanctioned scale of expenditure, and for the revision of certain establishments in Bombay.

VIII AND 10.—ASSESSED TAXES.

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General (Civil) .	8,87,448	8,90,196	9,26,515	9,20,000	9,14,000	9,00,000
2. Delhi	...	...	...	...	76,000	1,51,000
3. Baluchistan (Civil) .	20,031	20,039	20,303	20,000	21,000	20,000
4. North-West Frontier (Civil) . . .	1,32,049	1,32,998	1,43,555	1,39,000	1,48,000	1,48,000
5. Other Provinces (Civil) . . .	4,043	23,232	20,055	18,000	32,000	18,000
6. Non-Civil Departments . . .	16,93,568	17,17,809	14,69,423	14,52,000	14,98,000	15,33,000
Total .	27,37,139	27,84,274	25,79,857	25,49,000	26,89,000	27,70,000
Divided.						
1. Central Provinces .	5,47,204	6,13,386	7,05,639	7,35,000	7,50,000	7,70,000
2. Burma . . .	18,33,507	18,98,721	19,40,044	19,47,000	19,40,000	19,07,000
3. Assam . . .	...	...	...	3,60,000	4,14,000	4,50,000
4. Bengal (new) . .	...	...	...	51,25,000	56,00,000	56,00,000
5. Bihar and Orissa .	.			11,60,000	13,34,000	13,84,000
6. United Provinces .	22,18,241	23,22,361	24,13,951	24,99,000	25,19,000	25,69,000
7. Punjab . .	14,57,971	15,01,237	15,21,859	16,64,000	16,15,000	16,22,000
8. Madras . . .	30,74,333	30,81,745	32,05,741	32,42,000	3[illegible],000	35,50,000
9. Bombay . . .	47,17,319	50,99,817	54,13,445	54,00,000	56,48,000	56,90,000
Eastern Bengal and Assam . . .	12,12,713	12,44,785	13,37,314		..	...
Bengal (old) . .	55,86,036	53,53,107	55,75,321	...	...	...
Total .	2,06,47,324	2,11,15,239	2,22,13,324	2,21,32,000	2,32,20,000	2,36,02,000
TOTAL REVENUE R .	2,33,84,463	2,38,99,513	2,47,93,181	2,46,81,000	2,59,09,000	2,63,72,000
Equivalent in Sterling £	1,558,964	1,593,301	1,652,878	1,645,400	1,727,300	1,758,200

EXPENDITURE

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General . .	1,506	1,504	1,504	2,000	1,000	2,000
2. Delhi	...	...	...	..	1,000	2,000
3. North-West Frontier	991	1,079	1,376	1,000	1,000	1,000
Total .	2,497	2,583	2,880	3,000	3,000	5,000
Divided.						
1. Central Provinces .	9,805	8,574	9,788	22,000	22,000	24,000
2. Burma . . .	39,210	41,430	42,311	44,000	44,000	45,000
3. Assam . . .	...	.		8,000	6,000	6,000
4. Bengal (new) . .	..		...	1,57,000	1,56,000	1,57,000
5. Bihar and Orissa .	..	.	.	41,000	42,000	41,000
6. United Provinces .	313	312	271		...	..
7. Punjab . . .	11,020	10,660	10,971	11,000	11,000	11,000
8. Madras	38,892	35,495	37,058	37,000	37,000	37,000
9. Bombay . . .	95,222	1,09,406	1,15,840	1,21,000	1,18,000	1,45,000
Eastern Bengal and Assam . .	39,214	40,399	39,401	...	...	...
Bengal (old) . .	1,55,715	1,56,004	1,65,053	...	..	...
Total .	3,89,391	4,02,280	4,21,298	4,41,000	4,36,000	4,66,000
TOTAL EXPENDITURE R	3,91,888	4,04,863	4,24,178	4,44,000	4,39,000	4,71,000
Equivalent in Sterling £	26,126	26,991	28,278	29,600	29,300	31,400

REVENUE.

(a) Imperial.

56 Excluding the Delhi figures, there is no material variation between the Budget and Revised estimates for the current year or between the latter and the Budget estimate for 1913-14.

(b) Divided.

Revised, 1912-13.

57. The total revenue in 1912-13 is likely to exceed the Budget by R10 88 lakhs. Of this improvement R4·75 lakhs are expected in Bengal where a cautious estimate was adopted last year in view of possible troubles in the jute business which however did not arise, while the briskness of trade has led to a large growth in the revenue Important increases will also take place in Bihar and Orissa (R1 74 lakhs), Bombay (R2 48 lakhs) and Madras (R1·58 lakhs) owing generally to favourable trade conditions and improved arrangements for assessment The Budget for 1913-14 provides for normal growth of revenue in almost all the provinces In Bengal alone has no provision been made for an advance on the heavy collections in the current year.

Budget, 1913-14.

EXPENDITURE.

58. The figures show little variation and call for no remark.

IX and 11.—FOREST.

Revenue.

	Accounts, 1909-1910	Accounts, 1910-1911	Accounts, 1911-1912	1912-1913 Budget	1912-1913 Revised	Budget, 1913-1914
Imperial.						
1. India General	5,12,136	7,39,418	8,59,920	8,58,000	7,56,000	7,78,000
2. Baluchistan	18,730	23,210	20,1[illegible]8	22,000	20,000	22,000
3. North-West Frontier	1,73,305	2,05,342	1,58,[illegible]71	2,00,000	2,00,000	2,11,000
Total	7,04,171	9,67,970	10,38,209	10,80,000	9,7[illegible],000	10,11,000
Divided and wholly Provincial.						
1. Central Provinces	20,78,340	2[illegible],14,226	25,49,854	24,00,000	31,00,000	29,00,000
2. Burma	93,63,076	1,01,08,020	[illegible]9,[illegible]7,584	1,04,66,000	1,07,53,000	1,09,15,000
3. Assam	...	...	...	13,10,000	11,99,000	12,3[illegible],000
4. Bengal (new)	...	...	...	14,00,000	16,50,000	14,00,000
5. Bihar and Orissa	...	...	...	4,05,000	4,00,000	4,82,000
6. United Provinces	23,01,164	23,78,439	30,16,160	26,45,000	32,00,000	30,25,000
7. Punjab	10,32,533	12,17,988	13,10,077	13,91,000	12,5[illegible],000	13,29,[illegible]00
8. Madras	41,78,381	38,80,411	41,68,921	40,60,000	41,25,000	40,[illegible]0,000
9. Bombay	37,57,656	37,18,225	43,30,569	44,60,000	40,00,000	41,50,000
Eastern Bengal and Assam	15,34,732	18,90,635	17,78,8[illegible]8	...	...	...
Bengal (old)	10,80,640	11,67,444	11,22,442	...	...	...
Total	2,53,26,622	2,64,75,388	2,82,44,480	2,85,37,000	3,02,77,000	2,94,36,000
TOTAL INDIA R	2,60,30,793	2,74,43,358	2,92,82,689	2,96,17,000	3,12,53,000	3,04,47,000
Equivalent in Sterling £	1,735,386	1,829,557	1,952,179	1,974,500	2,083,500	2,029,800

Expenditure.

	Accounts, 1909-1910	Accounts, 1910-1911	Accounts, 1911-1912	1912-1913 Budget	1912-1913 Revised	Budget, 1913-1914
Imperial.						
1. India General	6,62,821	7,07,490	8,02,202	8,85,000	8,14,000	11,30,000
2. Baluchistan	26,549	26,386	28,947	30,000	30,000	30,000
3. North-West Frontier	77,391	72,492	89,43[illegible]	1,00,000	1,00,000	1,23,000
Total	7,66,761	8,06,368	9,20,585	10,15,000	9,44,000	12,83,000
Divided and wholly Provincial.						
1. Central Provinces	15,86,852	15,89,533	18,38,379	17,80,000	19,46,000	18,57,000
2. Burma	37,89,303	40,04,865	42,57,225	43,29,000	42,32,000	41,[illegible]9,000
3. Assam	...	.	...	8,43,000	8,49,000	9,23,000
4. Bengal (new)	...	..	...	7,28,000	6,88,000	6,70,000
5. Bihar and Orissa	...	...	...	3,56,000	3,92,[illegible]00	3,[illegible]8,000
6. United Provinces	12,09,308	12,37,988	13,[illegible]3,672	15,65,000	16,88,000	18,65,000
7. Punjab	6,67,752	7,40,542	7,[illegible]5,14[illegible]	7,97,000	8,22,000	10,25,000
8. Madras	33,39,635	32,25,801	34,14,882	35,10,000	3[illegible],6[illegible],000	32,08,000
9. Bombay	20,63,088	20,[illegible]0,417	2[illegible],[illegible]4,43[illegible]	29,56,000	29,00,000	26,40,000
Eastern Bengal and Assam	10,12,541	10,87,339	11,09,591	.	...	...
Bengal (old)	5,9[illegible],099	6,43,235	7,0[illegible],374	...	...	...
Total	1,42,59,578	1,45,99,720	1,61,19,705	1,68,64,000	1,66,75,000	1,70,14,000
TOTAL INDIA R	1,50,26,339	1,54,06,088	1,70,40,290	1,78,79,000	1,7[illegible],19,000	1,83,00,000
Equivalent in Sterling £	1,001,756	1,027,072	1,13[illegible],019	1,191,900	1,174,600	1,220,000
England £	4,941	6,189	6,183	5,300	4,800	4,600
TOTAL EXPENDITURE £	1,006,697	1,033,261	1,142,202	1,197,200	1,179,400	1,224,600
NET REVENUE £	728,689	796,296	809,977	777,300	904,100	805,200

REVENUE.

(a) *Imperial.*

Revised, 1912-13. *Budget, 1913-14.*

59 The falling-off in revenue in the current year as compared with the Budget estimate occurs mainly in Port Blair and is due to a smaller demand for, and a fall in the price of, padauk timber. The Budget estimate of 1913-14 provides for a small growth in all the minor administrations.

(b) *Provincial.*

Revised, 1912-13.

60 The Revised estimate for 1912-13 exceeds the Budget by R17·40 lakhs. The improvement is shared by all the provinces with the exception of the Punjab and Assam, where the revenue will fall short of the Budget, and of Bihar where the Budget estimate will very nearly be realised. The more important increases occur in the Central Provinces (R7 lakhs) due to the introduction of new grazing rates in certain districts, an intensity of demand for grass, and the supply of grass to Bombay in connection with the famine fodder operations; in the United Provinces (R5·55 lakhs) owing to a larger demand for timber and the consequent improvement in prices, to more extensive resin operations and to other causes; and in Burma (R2·87 lakhs) where a special receipt of R6 lakhs on account of the second instalment of the sale-proceeds of the Mergui rubber plantations obscures a shortage of R3 13 lakhs in the Budget estimate caused by an unfavourable floating season in Upper Burma in the earlier part of the year and the postponement of the recovery of a portion of the sale-proceeds of the *kheddah* elephants. The variations in the other provinces are of smaller magnitude and are generally due to an increase or a reduction in the receipts from the sale of timber and other forest produce.

Budget, 1913-14.

61 The total revenue in 1913-14 is taken at R3·11 lakhs less than the Revised estimate of the current year The bulk of this decrease is expected to take place in Bombay (R4 50 lakhs) and the Central Provinces (R2 lakhs) owing to a cessation of the special supply of grass required in connection with the famine fodder operations in the former province A decline in revenue is also anticipated in Bengal and in Madras owing to the substitution of the contract system for departmental working; and in the United Provinces in view of the abnormally high sales of timber in the current year and the completion of the sale of trees killed by the drought of 1908. In Burma, Assam, Bihar and the Punjab provision has been made for a small normal growth of revenue.

EXPENDITURE.

(a) *Imperial.*

Revised, 1912-13. *Budget, 1913-14.*

62. The expenditure in 1912-13 will fall short of the Budget provision by R·71 lakh in consequence of lapses in grants in Port Blair. Budget for 1913-14 is R3 42 lakhs higher than the Revised estimate for the current year mainly owing to provision for increased outlay in connection with working plans in Port Blair and Coorg, on the eradication of lantana in the latter province, for the erection of a semi-portable saw-mill in Port Blair (R1·50 lakhs) and for Imperial expenditure (R·50 lakh) out of the special grant of R10 lakhs for agriculture and allied objects.

(b) *Provincial.*

Revised, 1912-13.

63. The total Revised estimate for 1912-13 is less than the Budget by R1·8[illegible] lakh. There is a large excess of R1 66 lakhs in the Central Provinces in connection with the supply of grass to Bombay; and of R1·21 lakhs in the United Provinces owing to an expected larger payment of rent to the Raja of Tehri in consequence of an increase in the revenue from leased forests, and to the transfer of provision to this head from "26.—Scientific and other minor departments" to cover an allotment made for acquiring certain *babul* forests in the Hamirpur district out of the special Imperial grant of 1911-12 for agriculture and

allied objects. But these and smaller excesses in three other provinces, will be more than counterbalanced by a large decrease of R3 50 lakhs in Madras owing to the curtailment of departmental operations and by lapses in grants in Burma, Bombay and Bengal.

Budget, 1913-14.

64. The total Budget for 1913-14 is R3·39 lakhs higher than the Revised for the current year. Increased provision has been made generally for establishment charges with reference to the sanctioned scales, as well as for special outlay on the development of forests in most of the provinces. But it is partly counterbalanced by a reduction of the expenditure in connection with famine grass operations in Bombay and the Central Provinces, and the absence of the outlay incurred from special Imperial grants in Bengal and Bihar in the current year. The Budget estimates for Burma and Assam include allotments of R 50 lakh and R 25 lakh respectively for expenditure from the special Imperial grants made in 1913-14 for agriculture and allied objects.

X AND 12.—REGISTRATION.

Revenue.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial.						
1. India General	19,387	21,565	23,398	22,000	25,000	26,000
2. Delhi	...	...	...	...	10,000	19,000
3. Baluchistan	2,266	3,228	3,313	3,000	3,000	3,000
4. North-West Frontier	39,311	33,941	40,683	41,000	41,000	42,000
Total	60,964	58,734	67,394	66,000	79,000	90,000
Provincial.						
1. Central Provinces	2,96,749	3,22,792	3,49,449	3,30,600	3,70,000	3,70,000
2. Burma	1,83,005	1,99,848	2,02,409	1,95,000	2,26,000	2,21,000
3. Assam	...	...	...	90,000	93,000	93,000
4. Bengal (new)	...	...	...	16,77,000	18,5[illegible],000	19,00,000
5. Bihar and Orissa	...	...	...	5,68,000	5,[illegible]0,000	5,90,000
6. United Provinces	6,28,200	5,96,697	5,94,858	6,00,000	6,36,000	6,40,000
7. Punjab	3,2[illegible],714	2,99,763	3,[illegible]5,9[illegible]0	3,[illegible]3,000	3,35,000	3,25,000
8. Madras	19,37,640	19,28,4[illegible]7	20,57,7[illegible]9	20,80,000	22,85,000	23,50,000
9. Bombay	7,15,469	7,55,074	7,43,182	7,35,000	7,85,000	8,00,000
Eastern Bengal and Assam	9,59,199	9,67,385	10,58,653	...	...	...
Bengal (old)	13,52,720	12,59,120	12,98,213	...	...	...
Total	63,94,696	63,29,091	66,20,543	65,88,000	71,40,000	72,89,000
TOTAL INDIA R	64,55,660	63,87,825	66,87,937	66,54,000	72,19,000	73,79,000
Equivalent in Sterling £	430,377	425,855	445,862	443,600	481,300	491,900

Expenditure.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	6,809	7,751	8,714	8,000	9,000	9,000
2. Delhi	...	...	...	...	3,000	6,000
3. Baluchistan	806	968	1,077	1,000	1,000	1,000
4. North-West Frontier	9,950	9,518	10,557	11,000	11,000	11,000
Total	17,565	18,237	20,348	20,000	24,000	27,000
Provincial.						
1. Central Provinces	1,14,802	1,19,498	1,28,069	1,27,000	1,33,000	1,34,000
2. Burma	82,122	88,855	98,040	98,000	1,02,000	1,00,000
3. Assam	...	...	...	64,000	57,000	61,000
4. Bengal (new)	...	...	...	10,33,000	10,55,000	11,16,000
5. Bihar and Orissa	...	...	...	3,24,000	3,23,000	3,34,000
6. United Provinces	2,76,187	2,82,650	2,98,2[illegible]8	2,91,000	2,84,000	2,88,000
7. Punjab	1,16,834	1,16,315	1,19,895	1,21,000	1,18,000	1,18,000
8. Madras	11,72,520	12,02,785	12,48,860	12,40,000	12,51,000	12,4[illegible],000
9. Bombay	3,62,301	3,77,721	3,80,184	3,75,000	3,[illegible]5,000	3,[illegible]7,000
Eastern Bengal and Assam	6,14,769	6,29,995	6,38,221	...	...	...
Bengal (old)	7,78,634	7,74,435	8,0[illegible],9[illegible]9	...	...	...
Total	35,18,169	35,92,254	37,08,481	36,68,000	36,9[illegible],000	37,64,000
TOTAL INDIA R	35,35,734	36,10,491	37,28,829	36,88,000	37,22,000	37,91,000
Equivalent in Sterling £	235,716	240,699	248,256	245,900	248,100	252,700

Imperial.

65. Excluding Delhi, the figures of both revenue and expenditure in the two years show little variation and call for no remark.

Provincial.

66. The favourable economic conditions which have prevailed generally during the current year have led to a more rapid expansion in the demand for registration than was allowed for in framing the Budget estimate, and the Revised estimate for 1912-13 has been taken at R5 52 lakhs higher, the improvement being shared by almost all the provinces In view of the high collections in the current year, no allowance for any important growth of revenue in 1913-14 has been made except in Bengal and Madras and the total Budget for next year is only R1 49 lakhs more than the Revised estimate for 1912-13.

Revised, 1912-13

Budget, 1913-14

67. The estimates of expenditure for the two years do not show any important variations and call for no remark.

XI.—TRIBUTES.

Revenue.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial.						
1. India General . .	18,87,117	22,57,900	21,34,346	20,09,000	2[illegible],61,000	19,92,000
2. Central Provinces .	2,33,587	2,42,437	2,3[illegible],437	2,39,000	2,3[illegible],000	2,39,000
3. Burma . . .	4,02,322	4,11,941	4,33,9[illegible]	4,54,000	4,[illegible]4,000	4,[illegible]4,000
4. Assam . . .	.	.	...	50,000	50,000	50,000
5. Bengal (new) . .	..	..	..	68,000	[illegible]8,000	68,000
6. Bihar and Orissa .	...	...		86,000	8[illegible],000	8[illegible],000
7. United Provinces .			3,18,223	3,21,000	3,29,000	3,21,000
8. Punjab . . .	3,76,890	2,76,849	1,48,288	1,45,000	1,41,000	1,44,000
9. Madras . . .	44,96,519	44,96,519	44,96,519	44,9[illegible],000	44,[illegible]7,000	44,97,000
10. Bombay . .	13,20,622	13,23,018	10,6[illegible],911	11,90,000	11,25,000	14,07,000
Eastern Bengal and Assam . . .	[illegible]0,000	50 100	50,2[illegible]0		...	...
Bengal (old) . .	52,250	52,250	[illegible]2,25[illegible]	..	...	...
Total India R .	88,24,607	91,11,699	89,2[illegible],074	90,59,000	90,46,000	92,[illegible]8,000
Equivalent in Sterling £	588,307	607,447	595,005	603,900	603,000	61[illegible],200

68. The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligation to supply or maintain troops. The figures do not ordinarily show any important fluctuations from year to year except for arrears and their recovery. The Revised estimate for the current year practically repeats the Budget. The Budget estimate for 1913-14 provides for normal receipts and for the recovery of arrear contributions from Baroda.

Revised, 1912-13.
Budget, 1913-14.

1.—REFUNDS AND DRAWBACKS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	13,484	41,104	47,452	42,000	45,000	42,000
2. Delhi		..	..		2,000	6,000
3. Baluchistan	4,613	3,138	9,435	4,000	5,000	5,000
4. North-West Frontier	39,694	21,207	19,945	21,000	21,000	24,000
5. Other Provinces	50,86,374*	18,73,057	26,71,561	20,39,000	21,32,000	23,17,000
Total	51,74,165	19,46,816	27,51,393	21,06,000	27,08,000	23,94,000
Divided and Provincial.						
1. Central Provinces	1,30,512	73,311	86,508	81,000	8[illegible],000	76,000
2. Burma	2,29,920	2,55,176	2,17,[illegible]86	2,45,000	2,81,000	2,78,000
3. Assam	..			25,000	33,000	29,000
4. Bengal (new)				2,51,000	2,88,000	2,[illegible]1,000
5. Bihar and Orissa				76,000	81,000	78,000
6. United Provinces	2,22,809	2,27,181	1,93,172	2,05,000	2,[illegible]3,000	2,11,000
7. Punjab	1,45,351	[illegible]	1,71,029	1,19,000	[illegible],000	1,52,000
8. Madras	3,2[illegible],867	3,[illegible]	3,91,768	2,91,000	3,1[illegible],000	3,31,000
9. Bombay	9,75,977	7,17,130	7,97,770	6,[illegible]0,000	[illegible],19,000	7,22,000
Eastern Bengal and Assam	79,118	1,41,000	1,17,038	..		...
Bengal (old)	2,73,[illegible]	2,76,030	2,9[illegible],0[illegible]8	...	...	...
Total	23,79,118	22,37,521	22,82,775	19,77,000	22,38,000	21,28,000
TOTAL INDIA R	75,53,283	41,84,337	50,34,148	40,83,000	47,46,000	45,22,000
Equivalent in Sterling £	503,552	278,956	335,610	272,200	316,400	301,500

* Includes 33,79,801 on account of Opium Refunds in Bombay.

(a) Imperial

69. The wholly Imperial expenditure shown against "Other provinces" represents refunds and drawbacks in respect of wholly Imperial revenue (*e.g.*, Opium, Salt, Customs and Tributes). The increase of R1.02 lakhs in the Revised estimate over the Budget for 1912-13 occurs mainly under refunds of customs duty and is due to a change in the method of accounting in Bombay by which duty paid in advance pending the final settlement of the amount, is now credited as revenue, instead of under a deposit head, any excess over the correct amount being charged as Refunds when it is returned to the party concerned. The Budget estimate for 1913-14 does not differ materially from the Revised for 1912-13

Revised, 1912-13.

Budget, 1913-14.

(b) Divided and Provincial

70. The expenditure fluctuates considerably from year to year and is difficult to estimate In 1912-13 the Budget will be exceeded by R2.61 lakhs owing chiefly to special refunds of Excise revenue in Bombay and to higher refunds of Land revenue in several provinces. For 1913-14 a normal expenditure has been assumed

Revised, 1912-13.

Budget, 1913-14.

2.—ASSIGNMENTS AND COMPENSATIONS.

	Accounts, 1909-1910	Accounts, 1910-1911	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial						
1. India General	32,53,920	32,22,287	31,42,898	32,39,000	31,86,000	31,88,000
2. Delhi					4,000	7,000
3 Baluchistan	2,02,244	2,01,679	2,01,390	2,01,000	2,01,000	2,01,000
4. North-West Frontier	19,561	18,316	17,819	18,000	20,000	18,000
5. Other Provinces	35,00,923	34,81,774	36,19,308	35,47,000	35,57,000	35,28,000
Total	69,7[illegible]28	69,24,056	69,81,415	70,05,000	69,68,000	69,42,000
Divided and Provincial.						
1. Central Provinces	41,738	31,103	51,118	39,000	40,000	39,000
2 Burma	400	60	999	1,000	1,000	1,000
3 Assam				32,000	32,000	33,000
4 Bengal (new)				62,000	70,000	66,000
5. Bihar and Orissa				92,000	1,10,000	1,48,000
6. United Provinces	2,96,939	3,01,017	2,30,026	3,13,000	2,98,000	2,98,000
7. Punjab	83,155	33,391	67,676	78,000	70,000	69,000
8. Madras	5,59,230	5,38,910	5,41,337	5,60,000	5,62,000	5,39,000
9. Bombay	1,02,01,503	1,03,66,559	1,02,01,357	1,02,11,000	1,02,47,000	1,03,59,000
Eastern Bengal and Assam	67,[illegible]2	60,618	56,372	...	...	...
Bengal (old)	1,30,724	1,20,024	1,57,135	...	...	...
Total	1,13,89,066	1,13,18,312	1,13,12,3[illegible]8	1,14,18,000	1,14,30,000	1,16,02,000
TOTAL INDIA R	1,83,65,[illegible]	1,82,12,298	1,83,23,723	1,84,23,000	1,83,98,000	1,85,41,000
Equivalent in Sterling £	1,221,380	1,216,1[illegible]3	1,221,5[illegible]1	1,228,200	1,226,500	1,236,300

(a) *Imperial.*

71 The figures show little variation and call for no remark. The wholly Imperial expenditure shown against "Other Provinces" represents Opium, Salt and Customs compensations paid to Native States and Foreign Governments, as well as Miscellaneous compensations (*i e*, those of a general character and not intended to indemnify against loss of a particular kind of revenue) in provinces other than Bombay

(b) *Provincial.*

72 The expenditure in 1912-13 will not differ materially from the Budget provision The increase of R1 72 lakhs provided in the Budget for 1913-14 over the Revised estimate for the current year occurs chiefly in connection with the resumption of certain *abkari* rights in Bombay and the Central Provinces.

XII.—INTEREST RECEIPTS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. Interest on Imperial loans and advances	42,79,584	41,14,612	39,20,707	36,61,000	38,39,000	37,14,000
2. Profits of Paper Currency Circulation	34,70,420	34,70,120	34,70,420	31,70,000	34,70,000	34,70,000
3. Interest on overdrawn Capital of Railway Companies in India	20,60,085	27,41,651	24,25,272	25,27,000	26,47,000	30,77,000
4. Interest charged to Capital on advances to Railway Companies	3,57,338	4,33,384	5,33,823	6 29 000	6,07,000	5,17,000
5. Miscellaneous items	76,584	81,913	1,42,706	1,01,000	1,13,000	1,52,000
TOTAL R	1,02 44,011	1,08,12,013	1,01,88,928	1,03,91,000	1,07,91,000	1,09,30,000
Provincial.						
1. Central Provinces	2,54,085	2 52,212	2 17,160	1,91 000	1,90 000	1 81,000
2. Burma	1,13,123	1,09 321	1,26,852	1 17 000	1,17,000	1,18,000
3. Assam		.	...	18 000	15,000	47,000
4. Bengal (new)			..	5 06,000	4,91,000	4 85,000
5. Bihar and Orissa		.		2,18 000	2,18,000	1,91,000
6. United Provinces	16,19,313	15 90,718	13 58 202	11,92,000	13,72,000	11,72,000
7. Punjab	3,54 733	2,97 617	2,58,218	3,00,000	2,77,000	2,31,000
8. Madras	3,58,219	4,18 916	4 12 611	4,15,000	4,70,000	1,62,000
9. Bombay	13,[illegible],132	13 69 086	11,03 205	10,95,000	11,23,000	14,04,000
Eastern Bengal and Assam	1,51,093	1,72 760	1 60,798	...	...	..
Bengal (old)	7,94,808	7,48,021	7,20,044	.	.	..
TOTAL R	50,04,826	49,57,573	43,87,170	41,45,000	42,62,000	43,27,000
TOTAL INDIA R	1,52,48,837	1,57,99,586	1,48,76,078	1,45,36,000	1,49,66,000	1,52,57,000
Equivalent in Sterling £	1,016,589	1,053 306	991,739	969,100	997,700	1,017,100
ENGLAND.						
1. Profits of Paper Currency Circulation	37,374	37,374	68,001	78 200	78,200	78,200
2. Interest realised from investment of cash balances	130,070	374,103	376,053	180,000	388,000	192,000
3 Interest on advances to the Imperial Bank of Persia for the purpose of the Persian Government	...		12,571	.	...	...
4. Miscellaneous	310	356	377	..	.	...
TOTAL £	167,754	412,133	457,002	258,200	466,200	270,200
TOTAL RECEIPTS £	1,184,343	1,465,139	1,448,741	1,227,300	1,463,900	1,287,300
Loans and advances outstanding March 31 :—						
1. Imperial £	6,843,098	6,639,577	6,485,732	6,625 677	6,246,032	6,280,032
2. Provincial £	6,011,458	5,180 290	5,646,902	6,038,890	5,830,002	5,059,802

(a) India-Imperial.

Revised, 1912-13.

73. The total revenue in 1912-13 is now expected to be R3 13 lakhs more than the Budget estimate. The principal items contributing to this improvement are an increase of R1·78 lakhs in the interest receivable in respect of

Imperial loans and advances, mainly owing to recovery of arrears from Native States in Bombay and the credit to Imperial of the interest due from the Delhi Municipality after 1st October 1912, on loans received by it from Government; and of R1 20 lakhs in the interest payable by railway companies on overdrafts of capital. The total Budget for 1913-14 exceeds the Revised estimate for the current year by R2 20 lakhs, a decrease of R1·25 lakhs in the interest recoverable from Native States due to the absence of the arrears mentioned above, being more than counterbalanced by an increase in the interest payable by railway companies in respect of overdrafts of capital.

Budget, 1913-14.

(b) *India-Provincial.*

Revised, 1912-13.

74. The Revised estimate for 1912-13 is R1 17 lakhs higher than the Budget An increase of R1·80 lakhs is expected in the United Provinces due to recovery of arrears and a larger issue of advances for wells and of loans in certain districts; but this will be partly counterbalanced by a small net decrease in the other provinces The Budget estimate for 1913-14 provides for a decrease of R2 lakhs in the United Provinces owing to the absence of the arrears realised in the current year. On the other hand in Bombay there is an increase of R2 81 lakhs owing to expected recovery of arrears from Native States and from cultivators; and the total Budget for 1913-14 is slightly higher than the Revised estimate for the current year.

Budget, 1913-14.

(c) *England.*

Revised, 1912-13.

75 The receipts in England in the current year are expected to show a considerable improvement of R31 20 lakhs (£208,000) over the Budget estimate. The whole of this increase occurs in the interest realised from the investment of the cash balances of the Home Treasury and is due to the amounts available for investment being much larger and the rate of interest higher than was estimated. The decrease of R29·'0 lakhs (£190,000) in the Budget estimate for 1913-14 as compared with the Revised for the current year also occurs wholly in this item of revenue. The cash balances of the Home Treasury next year are not expected to remain as high as in the current year

Budget, 1913-14.

13 AND 14.—INTEREST EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget 1913-1914.
Interest on Debt other than that charged to Railways—						
Interest on total Debt—						
1. India . . R	4,84,98,139	4,81,21,915	4,88,93,847	5,10,50,000	5,0[illegible],00,000	5,15,00,000
1. India . . £	3,233,209	3,208,130	3,259,590	3,403,100	3,333,100	3,433,800
2. England . £	5,519,190	5,781,552	6,0[illegible]639	6,171,700	6,204,100	5,912,800
Total .	8,752,399	8,989,682	9,282 229	9,575,100	9,537,500	9,346,100
Deduct amounts charged to—						
(*a*) Railways.						
(*i*) India . R	*4,22,83,760*	*4,30,61,629*	*4,56,26,525*	*4,36,91,000*	*4,97,61,000*	*5,37,06,000*
(*i*) India . £	*2,818,917*	*2,870 775*	*3,01[illegible],768*	*3 216,300*	*3,317,[illegible]*	*3,580,400*
(*ii*) England £	*3,308,274*	*3,39[illegible],910*	*3,6[illegible],142*	*3,691,900*	*[illegible]781,[illegible]*	*3,806,800*
Total Railways . £	*6,1[illegible]7,191*	*6,267,685*	*6,661,210*	*6,911,200*	*7,101,900*	*7,387,200*
(*b*) Irrigation:						
(*i*) India . R	*1,42,53,680*	*1,50,[illegible],991*	*1,59,94,080*	*1,6[illegible]45,000*	*1,74,57,000*	*1,84,94,000*
(*i*) India . £	*950,246*	*1,00[illegible]066*	*1,066,272*	*1,123,000*	*1,16[illegible],800*	*1,232,900*
(*ii*) England £	*10[illegible],465*	*112,311*	*116,595*	*118,500*	*124,800*	*126,900*
Total Irrigation £	*1,058,711*	*1,115,410*	*1,182,867*	*1,241,500*	*1,288,600*	*1,359,800*
Total deduction £	*7,185,902*	*7,383,095*	*7,847 077*	*8,152,700*	*8,390,500*	*8,747,000*
Interest on Ordinary Debt . . £	1,566,497	1,606,587	*1,435,152*	1,392,400	1,147,000	599,100
Distribution of above—						
Imperial . £	1,345,455	1,406,157	1,239,316	1,186 300	916,600	394,200
Provincial . £	221,012	200,130	195,836	206,[illegible]0	230,100	204,900
Interest on other Obligations—						
On Savings Bank Balances converted at R15=£1 £	381,337	405,483	451,902	499,700	506,500	555,100
Other items . £	167,211	156,832	150,681	153,100	154,400	155,800
TOTAL £	548,548	562,315	602,583	652,800	660,900	710,900
GRAND TOTAL £	2,115,045	2,168,902	2,037,735	2,045,200	1,807,900	1,310,000
Debt outstanding, March 31—						
Sterling . . .	£ 176,105,911	£ 182,998,335	£ 182,986,797	£ 179,599,635	£ 179,508,997	£ 177,727,797
Rupee Debt—	R	R	R	R	R	R
4 per cent. . .	3 67,06,275	3,55,00 000	3,43,00,000	3,31,00,000	3,31 00,000	3,19,00,000
3½ per cent. . .	1,22,60,40,100	1,24 84 19,400	1,26,91,37,600	1,29,97,39,400	1,29,93,91,600	1,32,98,21,900
3 per cent. . .	9,39,25,800	8,53,20,800	8,44,88,100	8 37,84,900	8,11,93,100	8,36,93,100
Other Debt . .	1,17,60,980	1,17,31,955	1,17,10,505	1,16,81,955	1,16,70,505	1,16,31,505
Savings Bank Balances .	19,48,83,468	21,14,72,500	23,78,20,070	25,09,34,500	26,29,74,070	28,44,10,070

INTEREST ON ORDINARY DEBT.

Interest on total debt, 1912-13.

76. The expenditure in 1912-13 on account of interest payable on the public debt as a whole falls short of the Budget estimate by R5·64 lakhs (£37,600) There is an increase of R4·86 lakhs (£32,400) in England due to the average price of issue of the new sterling loan of the year being lower than was anticipated. But on the other hand, a decrease of R10 50 lakhs is expected in India, mainly in consequence of a large saving in the provision for discount on the new rupee loan of the year. In the Budget of 1913-14 neces-

1913-14.

sary provision has been made for a full year's interest on the sterling loan of £3 million and the rupee loan of 3 crores raised in the current year; and for the service of the new rupee loan which it is contemplated to raise in 1913-14. But the total expenditure will fall short of that in 1912-13 by R28·71 lakhs (£191,400) owing to the absence of the heavy discount paid in the current year on the sterling loan issued in April 1912.

Transfers to Railway and Irrigation Accounts.

77. The amount of interest transferred to the Railway and Irrigation sections of the accounts depends, firstly, on the capital expenditure ; secondly on the actual payment of interest on that portion of the debt which has been incurred specifically on account of the construction or purchase of railways or irrigation works ; and thirdly, on the rate at which interest is charged on that portion of the debt which has not been specifically raised for the above purpose. Our practice is to adopt for this adjustment the average rate of interest actually paid in respect of the whole of the non-specific debt in the latest year for which practically complete accounts are available The result is that the rate adopted in calculating the Revised estimate for a year is generally different from that used for the Budget estimate ; and this leads to a difference between the two estimates apart from that caused by a variation in the capital expenditure itself. The large increase of R31·17 lakhs (£207,800) in the Revised estimate of total interest to be transferred in 1912-13, as compared with the Budget, is due partly to an increase in the rate, and partly to an increase in the amount of funds supplied by Government for capital expenditure on State Railways (*vide* paragraph 228). The increase in the amount of interest to be transferred in 1913-14 over the Revised estimate for 1912-13 is almost wholly due to the progress of capital expenditure.

Transfers to Provincial.

78. A portion of the interest on Ordinary Debt appears in the Provincial section of the accounts Provincial Governments are authorised to grant advances to cultivators (as well as to certain other people in special cases) under various Acts, to landholders and notabilities apart from the provisions of any law, and to municipalities and local bodies (other than Presidency Corporations), out of amounts annually placed at their disposal by the Government of India The interest actually levied on such advances is credited as Provincial revenue. But interest at 3½ per cent. a year is charged to the Local Governments on the mean between the outstanding balances of the Provincial Loan Accounts at the commencement of the year and at its close ; and this is done by transferring the amount so calculated from the Imperial to the Provincial section under Interest on Ordinary Debt The differences between the Budget and the Revised estimates of the amount to be so transferred in the current year, and between the latter and the Budget estimate of 1913-14, are explained by the variations in the outstanding balances of the Provincial Loan Account as shown in the table at page 51

INTEREST ON OTHER OBLIGATIONS.

Revised, 1912-13.

Budget, 1913-14.

79. The increase of R1·21 lakhs (£8,100) in the Revised estimate of the current year over the Budget provision occurs, almost wholly in the interest payable by the Post Office Savings Banks, the deposits in which have grown more largely than was anticipated (*vide* paragraph 262). In 1913-14 provision has been made for a further increase in the interest payable on the deposits in the Post Office Savings Banks and in the State Provident Funds, consequent on a growth in the deposits themselves.

XIII AND 15—POST OFFICE.

—	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
REVENUE.						
INDIA.						
1. Sale of postage stamps for postal purposes . .	2 39,68,2 0	2,47,43 396	2,65,20,731	2,76,09,000	2,80,49,000	2,92,74,000
2. Commission on money orders .	47,61,014	50,06,943	52,80,818	54,50,000	56,45,000	59,50,000
3. Other receipts .	1,79,107	2,03,197	2,12,630	2,25,000	1,98,000	1,88,000
TOTAL . R	2,89,08 131	2,99,53,836	3,20,14,179	3,32,84,000	3,38,92,000	3,54,12,000
Equivalent in Sterling £	1,927,229	1 996,922	2,134,279	2,218,900	2,259,500	2,360,800
EXPENDITURE.						
INDIA.						
1. Establishment charges . . .	1,93,6[illegible],086	1,93,16,325	2,07,61,690	2,07,47,000	2,07,91,000	2,10,50,000
2. Conveyance of mails	66 12 372	61,91,536	65,50,110	71,47,000	69,29,000	70,54,000
3. Stationery and Printing . . .	12,09 062	11,63,774	9,43,033	9,86,000	10,85,000	10,50,000
4. Cost of stamps and stamp paper . .	8,36,339	8,71,622	9,51,029	9,45,000	8,25,000	6,59,000
5. Other items . .	59,[illegible]67	60,721	94 319	94,000	92,000	91,000
TOTAL . R	2,80,83,826	2,81,06,978	2,93,03,231	2,99,19 000	2,97,25,000	2,99,04,000
Equivalent in Sterling £	1,[illegible]72,255	1,893,798	1,953,549	1,994,600	1,981,700	1,9[illegible]3,000
ENGLAND						
1. Contribution to Eastern mail subsidy .	54,588	54,588	54,588	54,600	54,600	54,600
2. Stores, etc. . .	739	2,506	333		100	9,000
TOTAL . £	55,327	57,094	54,921	54,600	54,700	63,600
TOTAL OF EXPENDITURE . £	1,927,582	1,950,892	2,008,470	2,049,200	2,036,400	2,057,200
TOTAL NET REVENUE £	—353	46,030	125,809	169,700	223,100	303,600

REVENUE.

Revised, 1912-13.

80. General prosperity and briskness of trade have led to a larger growth of revenue under this head in the current year than was allowed for in the Budget; and the Revised estimate shows an improvement of R6·08 lakhs. In the Budget of 1913-14 provision has been made for a further moderate advance of R15·20 lakhs.

Budget, 1913-14.

EXPENDITURE.

Revised, 1912-13.

81. The total expenditure in 1912-13 is expected to fall short of the Budget grant by R1·92 lakhs. An increase of R·47 lakh under establishment, mainly in consequence of the grant of grain compensation allowance, and of R·99 lakh under stationery and printing necessitated by the revision of a large number of postal forms, will be more than counterbalanced by a lapse in the grant for conveyance of mails and by savings in the cost of stamps owing to the reduced rates now charged on their supply. The total Budget estimate for 1913-14 exceeds the Revised for the current year by R3 12 lakhs only. Due provision has been made for the normal development of the operations of the Department; but it is obscured to some extent by a decrease in the stationery and printing charges arising from the absence of the special expenditure in the current year mentioned above, and by a further reduction in the cost of stamps.

Budget, 1913-14.

XIV AND 16—TELEGRAPH.

—	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
REVENUE						
I. INDIAN:						
1. Message Revenue .	83 82 232	93,58,253	1,03,76,535	1,03,40,000	1,07,94,000	1,15,45,000
2. Other Revenue .	33 27,071	33,46,165	[illegible] 5,083	35,35,000	37,42,000	37,50,000
TOTAL . R	1,17,09,29[illegible]	1,27,04,418	1,[illegible],31,618	1,38,75,000	1,45,36,000	1,52,95,000
TOTAL . £	780 620	846,961	935,441	925,000	969,100	1,019,700
II. INDO-EUROPEAN .						
1. Message Revenue .	17,52,281	21,66,935	21,90,149	20,00,000	24,80,000	24,85,000
2. Other Revenue .	18, 78	20,964	14,776	19,000	21,000	21,000
TOTAL . R	17 70,559	21,87,909	22,04,925	20,19,000	25 01,000	25,06,000
TOTAL . £	118 037	115,861	146,995	134,60[illegible]	166,700	167,100
England (mainly Message Revenue). £	1,194	1,337	4,959	5,500	6,200	5,000
TOTAL £	1[illegible]2,231	150,198	151,984	140,100	172,900	1 2,100
GRAND TOTAL £	902,861	[illegible]97,159	1,087,425	1,065,100	1,142,000	1,191,800
EXPENDITURE						
I. INDIAN:						
1. Revenue . £	766 597	748 976	785,290	835,300	821,700	864,400
2. Capital . £	150,770	128,907	208,891	132,000	182,100	226,600
TOTAL £	917,367	877,883	994,181	967,300	1,003,800	1,091,000
II. INDO-EUROPEAN .						
1. Revenue . £	72,915	90,216	97,180	114,700	112,300	121,700
2. Capital . £	2,121	− 297	2,573	12,500	5,000	18,300
TOTAL £	75 066	93,919	99,753	127,200	117,300	140,000
GRAND TOTAL £	992,433	970,832	1,093,931	1,094,500	1,121,100	1,231,000
TOTAL NET REVENUE £	−89,582	20,327	− 6,709	−29,400	20,900	−39,200

REVENUE.

Revised, 1912-13.

82 Here also the favourable economic conditions of the current year have led to a larger growth of revenue than was assumed in the Budget, and improvements of R6·61 lakhs and R4 92 lakhs respectively are expected in the receipts of the Indian and the Indo-European Departments. The Budget estimate for 1913-14

Budget, 1913-14.

provides for a further advance of R7 59 lakhs in the revenue of the Indian Department; but in view of the very considerable development which has taken place in the receipts of the Indo-European Department in 1912-13 it is not considered prudent to budget for a further growth here next year.

EXPENDITURE.

(a) *Indian.*

Revised, 1912-13.

83. The total expenditure in the current year is expected to exceed the Budget grant by R5·47 lakhs (£36,500). There is a saving of R2·04 lakhs (£13,600) in the revenue expenditure, due mainly to lapses in the grants for establishments and other general charges and to smaller outlay on line repairs. But this is more than counterbalanced by an increase of R7·51 lakhs (£50,100) in the capital expenditure chiefly in connection with the installation and equipment of radio offices.

Budget, 1913-14.

84. The Budget estimate for 1913-14 is taken at R13·08 lakhs (£87,200) more than the Revised for 1912-13. There is an increase of R6·40 lakhs (£42,700) in the Revenue expenditure owing chiefly to full provision for sanctioned establishments, higher working expenses resulting from the growth in traffic, and contemplated outlay on the remodelling of existing wireless stations in the Bay of Bengal. Capital expenditure will also go up by R6·68 lakhs (£44,500) to provide for the requirements of radio stations.

(b) *Indo-European.*

Revised, 1912-13.

85. The total expenditure in the current year will fall short of the Budget by R1·49 lakhs (£9,900), the decrease being made up of lapses of R1·13 lakhs (£7,500) and R·36 lakh (£2,400) respectively in the capital and revenue grants. The saving in the capital account is caused by the postponement for yet another year of the reconstruction of the Arabistan telegraph line and work on certain buildings in Persia, and would have been higher but for the utilisation of a portion of the available funds in the building of radio offices in the Persian Gulf.

Budget, 1913-14.

86. The Budget estimate for 1913-14 is taken at R3·40 lakhs (£22,700) higher than the Revised for the current year. Provision has been made for capital outlay on most of the construction works postponed in the current year as well as on the radio offices, for repairs to the cable steamer, and for working expenses of the radio offices.

XV AND 17.—MINT.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
REVENUE.						
INDIA.						
1. Percentage chargeable on coinage of new rupees . . .	...	...	...	...	3,204,000	...
2. Profit on circulation of—						
(a) Nickel coins .	14,38,629	19,82,089	24,35,338	20,00,000	25,00,000	20,00,000
(b) Bronze coins .	...	5,36,738	9,02,671	5,00,000	15,00,000	10,00,000
3. Fees for coining dollars, etc. . .	3,16,019	3,28,591	17,92,657	5,00,000	5,00,000	5,00,000
4. Other items . .	1,34,645	94,235	3,73,786	36,000	2,76,000	1,09,000
TOTAL . R	18,89,293	29,41,653	55,04,452	30,36,000	79,80,000	36,09,000
TOTAL . £	125,953	196,110	366,963	205,700	532,000	240,600
England . £	...	...	137	...	...	...
TOTAL £	125,953	196,110	367,100	205,700	532,000	240,600
EXPENDITURE.						
INDIA.						
1. Establishment charges	6,69,379	6,91,459	7,91,732	7,54,000	8,94,000	7,69,000
2. Purchase of stores .	77,055	1,11,278	2,01,189	1,45,000	2,25,000	1 45,000
3. Loss on Bronze coinage	7,42,899	...	...	...	...	...
4. Loss on re-coining old silver coins . .	3,63,894	4,08,345	3,98,294	4,50,000	4,78,000	5,00,000
5. Other coinage losses .	82,197	93,591	2,77,325	66,000	4,31,000	19,000
TOTAL . R	19,35,424	13,04,673	16,68,540	14,15,000	20,28,000	14,33,000
TOTAL . £	129,028	86,978	110,903	94,300	135,200	95,600
England . £	14,730	5,391	5,604	7,100	7,100	8,100
TOTAL . £	143,758	92,369	116,507	101,400	142,300	103,700
TOTAL NET REVENUE £	—17,805	103,741	250,593	104,300	389,700	136,900

REVENUE.

Revised, 1912-13.

87. The Revised estimate for 1912-13 exceeds the Budget by R48·94 lakhs. Of this increase R32 04 lakhs are contributed by the seigniorage on the coinage of rupees from purchased silver. An important increase of R15 lakhs is also expected in the profit on the circulation of subsidiary nickel and bronze coins the demand for which has been stimulated by the activity of trade. The resumption of the coinage of new rupees will also result in an increase in the operative gains included under "Other items" in the above table, but this will be counterbalanced by an increase in the debits on account of operative losses.

Budget, 1913-14.

88. The Budget estimate for 1913-14 is taken at R43·71 lakhs less than the Revised estimate for the current year, the decrease being due to the absence of the seigniorage and other special receipts of the current year and to a moderate provision for profit on the circulation of subsidiary nickel and bronze coins.

EXPENDITURE.

Revised, 1912-13.
Budget, 1913-14.

89. The excess of R6·13 lakhs in the expenditure in the current year over the Budget estimate is caused by the heavy coinage of rupees from purchased silver. The Budget for 1913-14 provides for normal operations only.

18.—GENERAL ADMINISTRATION.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
INDIA.	R	R	R	R	R	R
Imperial.						
1. Cost of the Central Government:						
(i) Salary and expenses of the Governor-General	10,62,546	11,78,964	11,20,868	11,66,000	11,10,000	11,54,000
(ii) Executive Council	4,31,068	4,19,420	4,63,122	4,67,000	4,77,000	4,67,000
(iii) Legislative Council	96,876	1,39,493	1,47,798	1,52,000	1,46,000	1,47,000
(iv) Charges of the Secretariats	33,17,664	35,34,858	36,21,928	33,07,000	34,58,000	33,35,000
(v) Cost of administration of the Imperial headquarters at Delhi	...	...	...	5,00,000	..	...
2. Offices of Account and Audit	28,91,989	28,28,318	37,26,608	38,61,000	37,20,000	37,69,000
3. Currency Department and Reserve Treasury	5,76,074	6,07,769	6,52,274	6,57,000	[illegible],96,000	7,08,000
4. Payments to Presidency Banks for treasury and public debt work	3,40,735	3,49,250	3,57,710	3,57,000	3,64,000	3,67,000
5. Ajmer-Merwara Administration	3,527	1,972	6,099	2,000	9,000	3,000
6. Royal visit and Coronation Durbar	...	1,64,454	66,66,058	...	—42,000	...
7. Delhi	...	...	...	...	49,000	1,10,000
8. North-West Frontier Administration	3,13,478	3,17,266	3,09,152	3,47,000	3,56,000	3,47,000
Total	90,33,972	95,41,764	1,70,71,107	1,08,16,000	1,03,45,000	1,04,07,000
Provincial.						
1. Central Provinces	8,42,364	8,93,760	10,69,052	8,94,000	8,65,000	9,77,000
2. Burma	14,27,642	14,83,411	19,07,353	15,48,000	15,39,000	15,40,000
3. Assam	...	...	...	5,70,000	5,85,000	5,62,000
4. Bengal (new)	...	...	...	22,00,000	24,50,000	23,02,000
5. Bihar and Orissa	...	...	...	12,65,000	12,31,000	13,41,000
6. United Provinces	16,29,833	18,22,599	19,63,226	17,16,000	17,10,000	16,90,000
7. Punjab	10,52,403	11,32,920	13,64,724	11,69,000	12,40,000	11,58,000
8. Madras	12,09,190	12,55,461	13,19,549	13,11,000	13,81,000	13,78,000
9. Bombay	16,13,289	17,19,698	27,54,973	18,31,000	18,56,000	18,79,000
Eastern Bengal and Assam	12,32,564	12,73,699	18,89,451	...	...	...
Bengal (old)	19,01,892	19,91,451	29,18,136	...	...	...
Total	1,09,09,177	1,15,72,994	1,56,86,466	1,24,99,000	1,28,57,000	1,28,27,000
TOTAL INDIA	1,99,43,149	2,11,14,758	3,27,57,573	2,33,15,000	2,32,02,000	2,32,34,000
	£	£	£	£	£	£
Equivalent in Sterling	1,329,543	1,407,651	2,183,838	1,554,300	1,546,800	1,548,900
ENGLAND.						
1. Cost of the Secretary of State's establishment, etc.	265,546	275,777	266,485	260,700	260,700	259,400
2. Stores, etc., for India	60,690	72,832	114,442	89,000	119,700	130,600
3. Royal Visit and Coronation Durbar	...	...	61,476	...	400	...
TOTAL £	326,236	348,609	442,403	349,700	380,800	390,000
GRAND TOTAL £	1,655,779	1,756,260	2,626,241	1,904,000	1,927,600	1,938,900

(*a*) *India—Imperial.*

90. In the Budget estimate for the current year, a lump provision of R5 lakhs was made for the cost of administration of the Imperial Capital at Delhi. The expenditure incurred on this account is being recorded under the proper heads Only the pay and other charges of the Chief Commissioner and his secretariat staff will be recorded under this head; and these are expected to amount to R·19 lakh in 1912-13, while a provision of R1·10 lakhs has been made in next year's Budget to meet a full year's expenditure.

Revised, 1912-13.

91 Omitting the Delhi figures, the total expenditure in 1912-13 will amount to R102 96 lakhs against a Budget grant of R103·16 lakhs, while the Budget for 1913-14 has been fixed at R102 97 lakhs. In the current year an excess of R1·51 lakhs under Secretariat charges, due to the employment of additional officers in connection with special work and to higher expenditure on the enquiry on prices, will be more than counterbalanced by a saving of R·59 lakh in the tour expenses of His Excellency the Viceroy, and by a net decrease of R1·02 lakhs in the cost of the Account and Currency Departments caused by the debit of a portion of the expenditure to the public works heads of account.

Budget, 1913-14.

In 1913-14 there will be a reduction of R1·23 lakhs in the Secretariat charges owing to the termination of the enquiry on prices and the absence of special expenditure incurred in the current year; but on the other hand normal provision has been made for the Viceregal tours and there will be an increase in the cost of the Account and Currency Departments in consequence of the contemplated separation of the functions of the Comptroller-General and the appointment of a Controller of Currency.

(*b*) *Provincial.*

Revised, 1912-13.

92. The total Revised for 1912-13 exceeds the Budget estimate by R3·58 lakhs. The bulk of the increase occurs in Bengal (R2 50 lakhs) and is due to the retention of the Board of Revenue and to higher expenditure on the purchase of pictures and the supply of crockery for Government House, and on the movement of records. The balance of the excess, *viz.*, R1 08 lakhs, is contributed by certain arrear charges in connection with the Royal visit in the Punjab and some other provinces and by other unimportant variations.

Budget, 1913-14.

93. The total Budget for 1913-14 does not differ materially from the Revised estimate for the current year Savings of R1·48 lakhs and R 82 lakh respectively are expected in Bengal and the Punjab owing to the absence of the non-recurring and special expenditure incurred in the current year. But these will be nearly counterbalanced by an increase of R1·10 lakhs in Bihar and Orissa where provision has been made for a full year's cost of the Executive Council and certain head-quarters establishments; and of R1 12 lakhs in the Central Provinces caused by lump allotments for the provincial Legislative Council, a separate Inspector-General of Registration, the revision of the office of the Excise Commissioner, and a new railway saloon for the Chief Commissioner.

(*c*) *England.*

94. The excess over the Budget grant in the current year and the further increase provided for in the Budget of 1913-14 are mainly due to higher demands for currency note forms.

XVI A and 19 A.—LAW AND JUSTICE—COURTS OF LAW.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	3,38,868	3,27,377	3,27,874	3,24,000	3,44,000	3,19,000
2. Delhi	...	..	...	...	59,000	1,75,000
3. Baluchistan	27,965	25,910	22,627	20,000	21,000	21,000
4. North-West Frontier	5,52,414	5,70,203	5,79,956	6,34,000	6,06,000	6,33,000
Total	9,19,277	9,23,520	9,30,457	9,78,000	10,30,000	11,48,000
Provincial.						
Central Provinces	24,75,896	25,05,036	25,24,871	26,02,000	25,78,000	26,24,000
2. Burma	45,35,553	47,51,224	47,65,061	48,68,000	48,98,000	49,36,000
3. Assam	...	...	...	8,35,000	8,93,000	9,38,000
4. Bengal (new)	...	...	...	98,39,000	98,05,000	96,10,000
5. Bihar and Orissa	..	..	...	31,19,000	31,34,000	32,58,000
6. United Provinces	59,05,155	60,05,317	62,23,925	61,27,000	61,59,000	62,98,000
7. Punjab	38,06,523	40,93,760	42,17,010	42,68,000	41,60,000	41,86,000
8. Madras	56,99,101	59,22,717	62,19,485	63,36,000	66,11,000	65,94,000
9. Bombay	52,61,867	54,54,392	55,30,750	56,60,000	56,79,000	58,72,000
Eastern Bengal and Assam	44,68,912	47,37,231	49,95,633	...	...	...
Bengal (old)	82,75,098	85,91,040	92,76,209	...	...	...
Total	4,04,23,105	4,20,61,347	4,37,52,444	4,36,54,000	4,39,23,000	4,43,16,000
TOTAL INDIA . R	4,13,47,382	4,29,84,867	4,46,82,901	4,46,32,000	4,49,53,000	4,54,64,000
Equivalent in Sterling £	2,756,492	2,865,658	2,978,860	2,975,500	2,996,900	3,030,900
England £	257	1,372	3,136	1,600	3,200	500
TOTAL £	2,756,749	2,867,030	2,981,996	2,977,100	3,000,100	3,031,400

REVENUE

	Accounts, 1909-1910	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	1,31,3[illegible]8	1,14,414	1,56,543	1,18,000	91,000	1,08,000
2. Delhi	.		.		9,000	19,000
3. Baluchistan	32,117	26,781	23,847	23,000	24,000	24,000
4. North-West Frontier	1,02,199	1,21,617	1,10,253	1,16,000	1,11,000	1,11,000
Total	2,58,954	2,62,815	2,90,643	2,57,000	2,35,000	2,62,000
Provincial.						
1. Central Provinces	2,21,084	2,19,404	2,06,785	2,14,000	2,25,000	2,12,000
2. Burma	4,66,537	4,30,016	5,50,324	5,40,000	6,35,000	6,03,000
3. Assam	..	.	..	1,25,000	1,20,000	1,25,000
4. Bengal (new)			..	7,25,000	7,77,000	7,65,000
5. Bihar and Orissa	.		..	2,75,000	2,80,000	2,83,000
6. United Provinces	6,01,793	6,15,913	6,48,725	6,34,000	6,88,000	6,69,000
7. Punjab	4,06,377	4,35,651	4,34,527	4,38,000	4,78,000	4,68,000
8. Madras	8,44,767	9,44,878	9,22,333	9,62,000	10,07,000	9,95,000
9. Bombay	5,98,944	6,07,512	6,57,846	6,55,000	7,15,000	7,15,000
Eastern Bengal and Assam	4,00,907	4,43,257	4,51,058	...	...	...
Bengal (old)	6,00,716	6,94,441	6,92,199	...	...	...
Total	41,41,125	43,97,132	45,64,247	45,68,000	49,15,000	48,30,000
TOTAL R	44,00,079	46,59,947	48,54,890	48,25,000	51,50,000	50,92,000
Equivalent in Sterling £	293,339	310,663	323,660	321,700	343,300	339,500

EXPENDITURE.

(a) Imperial.

95. Excluding Delhi, the figures show little variation and call for no remark.

(b) Provincial.

Revised, 1912-13.

96 The total Revised estimate for 1912-13 exceeds the Budget by R2·69 lakhs. A large increase of R2 75 lakhs is expected in Madras owing mainly to larger expenditure on grain compensation allowance, the opening of an additional number of temporary subordinate courts and the deputation of a district judge to enquire into the adequacy of the judiciary outside Madras city. The variations in the other provinces are unimportant and do not call for any remark.

Budget, 1913-14.

97. The total Budget for 1913-14 is R3·93 lakhs higher than the Revised estimate for 1912-13. A portion of this increase, *viz.*, R1·43 lakhs, is nominal and is caused by the transfer to this head of certain charges which used to be recorded under "3 —Land Revenue" (see paragraph 28); the balance is shared by all the provinces except Bengal and Madras. Provision for the full cost of sanctioned establishments and for normal growth has been made in all the provinces. Special allotments have also been made in the Central Provinces for the appointment of a third additional Judicial Commissioner; in the Punjab for the re-organisation of the superior judicial service; and in Bengal for the regrading of munsiffs The resultant increase in expenditure will, however, be more than counterbalanced in Bengal by a large saving in law charges owing to the absence of the special expenditure incurred in the current year in connection with political cases; and in Madras by a reduced provision for grain compensation allowance and the absence of certain items of special outlay incurred in 1912-13.

REVENUE.

(a) Imperial.

98. The figures do not show any important variation and call for no remark.

(b) Provincial.

Revised, 1912-13.

99 The total revenue in the current year is expected to exceed the Budget estimate by R3·47 lakhs, the improvement occurring mainly under copying fees realised in cash in Burma, and under magisterial fines in several provinces. The Budget for 1913-14 provides for normal receipts in all the provinces.

Budget, 1913-14.

XVI B and 19 B.—LAW AND JUSTICE—JAILS.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial.						
1. India General . .	16,73,617	17,25,414	16,50,412	17,34,000	16,84,000	16,86,000
2. Delhi . . .	...	...	..	...	28,000	65,000
3. Baluchistan . .	30,516	32,049	31,365	31,000	31,000	32,000
4. North-West Frontier .	1,25,123	1,31,858	1,47,837	1,49,000	1,50,000	1,61,000
TOTAL .	18,29,256	18,89,321	18,29,614	19,14,000	18,93,000	19,44,000
Provincial.						
1. Central Provinces .	6,14,104	5,67,818	5,52,623	5,75,000	5,74,000	6,00,000
2. Burma . . .	12,31,706	13,37,102	13,00,332	13,84,000	16,08,000	15,18,000
3. Assam . . .	...	...	...	2,69,000	2,52,000	3,03,000
4. Bengal (new) . .	...	...	...	20,74,000	19,60,000	20,79,000
5. Bihar and Orissa .	...	...	...	13,34,000	11,67,000	12,68,000
6. United Provinces .	20,69,685	19,09,412	18,09,551	19,44,000	18,80,000	19,52,000
7. Punjab . . .	11,06,045	11,09,187	12,27,575	11,90,000	13,03,000	12,03,000
8. Madras . . .	14,86,801	15,09,425	14,06,873	15,00,000	11,00,000	14,10,000
9. Bombay . . .	10,04,522	10,98,691	11,35,016	11,54,000	11,40,000	11,50,000
Eastern Bengal and Assam . .	9,24,423	9,73,988	9,31,926	...	..	...
Bengal (old) . .	25,29,720	23,73,312	23,86,876	...	..	...
TOTAL .	1,09,67,006	1,08,78,935	1,08,11,372	1,14,24,000	1,12,84,000	1,14,83,000
TOTAL INDIA . Rs.	1,27,96,262	1,27,68,256	1,26,40,986	1,33,38,000	1,31,77,000	1,34,27,000
Equivalent in Sterling £	853,084	851,217	842,732	889,200	878,500	895,100
England . . £	...	...	...	...	...	...
TOTAL £	853,084	851,217	842,732	889,200	878,500	895,100

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial.						
1. India General . .	2,80,341	3,26,914	3,49,438	3,43,000	3,40,000	3,48,000
2. Delhi . . .	...	...	...	...	10,000	20,000
3. Baluchistan . .	910	723	734	1,000	1,000	1,000
4. North-West Frontier .	17,679	22,978	24,911	24,000	25,000	25,000
TOTAL .	2,98,930	3,50,615	3,75,083	3,68,000	3,76,000	3,94,000
Provincial.						
1. Central Provinces .	2,55,980	1,09,821	2,27,714	2,30,000	2,30,000	2,30,000
2. Burma . . .	4,03,812	3,95,279	4,34,550	4,08,000	4,49,000	4,58,000
3. Assam . . .	...	...	..	1,05,000	85,000	94,000
4. Bengal (new) . .	...	...	...	6,89,000	6,57,000	6,59,000
5. Bihar and Orissa .	...	...	..	5,00,000	5,25,000	5,25,000
6. United Provinces .	3,41,367	3,38,884	3,62,682	3,50,000	3,50,000	3,55,000
7. Punjab . . .	2,54,384	2,82,194	3,40,887	3,43,000	3,23,000	3,10,000
8. Madras . . .	5,05,999	5,50,902	4,63,969	5,00,000	4,90,000	4,90,000
9. Bombay . . .	1,88,586	2,29,460	2,19,507	2,49,000	2,50,000	2,50,000
Eastern Bengal and Assam . .	3,44,203	2,77,259	3,28,598	...	...	...
Bengal (old) . .	8,59,113	9,42,393	10,52,305	...	...	...
TOTAL .	31,53,394	32,16,252	34,25,232	33,74,000	33,59,000	33,71,000
TOTAL Rs.	34,52,324	35,66,867	38,00,315	37,42,000	37,35,000	37,65,000
Equivalent in Sterling £	230,155	237,791	253,354	249,500	249,000	251,000

EXPENDITURE.

(a) Imperial.

100 Excluding Delhi, the figures do not show any important variation and call for no remark.

(b) Provincial.

Revised, 1912-13.

101. The total expenditure in 1912-13 will be R1·40 lakhs less than the Budget estimate. Savings in the allotments for the cost of dietary as well as in other grants are expected in all the provinces except Burma and the Punjab. In Burma and the Punjab, the Budget grants will be exceeded by R2·24 lakhs and R1 13 lakhs respectively, owing to a larger outlay on dietary in the former province caused by necessary replenishment of stock and a rise in the price of paddy, and in the latter to the conversion of the Lahore district jail into a central jail and an increase in the jail population

Budget, 1913-14.

102. The total Budget estimate for 1913-14 exceeds the Revised estimate for the current year by R1 99 lakhs. The grants are generally based on the sanctioned scale of establishments, the probable jail population, the cost of dietary and the requirements for raw materials. Special provision has been made in Bengal for the improvement and stimulation of industries in the jails in the eastern districts; while in the Punjab due allowance has been made for the conversion of the district jails at Rohtak and Jhang into subsidiary jails.

REVENUE.

103. The figures show little variation and call for no remark.

XVII AND 20.—POLICE.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial.						
1. India General . .	9,24,880	8,44,699	9,51,285	9,37,000	9,54,000	9,81,000
2. Delhi . . .	...	...	...	...	1,80,000	3,50,000
3. Baluchistan . .	4,16,376	4,09,057	4,19,242	5,09,000	4,29,000	6,85,000
4. North-West Frontier	15,42,553	15,59,958	16,31,901	16,25,000	15,98,000	17,43,000
Total .	28,83,809	28,13,709	30,02,378	30,71,000	31,56,000	37,59,000
Provincial.						
1. Central Provinces .	31,05,058	32,06,136	33,45,697	33,00,000	33,26,000	33,48,000
2. Burma . . .	1,17,84,022	1,20,98,874	1,26,70,077	1,26,65,000	1,27,95,000	1,30,28,000
3. Assam . . .	...		...	22,27,000	21,01,000	23,83,000
4. Bengal (new) . .	...	..	..	90,00,000	85,55,000	9 .,82,000
5. Bihar and Orissa .	...	...	...	40,89,000	41,39,000	46,48,000
6. United Provinces .	1,02,13,040	1,03,31,881	1,10,42,737	1,12,17,000	1,09,69,000	1,24,10,000
7. Punjab . . .	53,51,066	56,50,190	58,63,176	58,06,000	57,66,000	60,18,000
8. Madras . . .	74,13,011	80,45,389	84,59,187	82,91,000	87,30,000	87,46,000
9. Bombay . . .	93,10,472	94,80,081	1,01,50,038	1,02,26,000	1,02,40,000	1,01,56,000
Eastern Bengal and Assam . .	50,81,804	53,00,014	58,09,322	..		...
Bengal (old) . .	81,57,764	83,16,042	85,70,975			...
Total .	6,04,16,237	6,24,28,607	6,60,17,209	6,68,21,000	6,66,21,0	7,03,12,000
TOTAL INDIA . R	6,33,00,046	6,52,42,316	6,90,19,587	6,98,92,000	6,97,.7,000	7,40,71,000
Equivalent in Sterling £	4,220,003	4,349,488	4,601,306	4,659,500	4,651,800	4,938,100
England . . £	2,303	2,124	1,671	1,500	1,600	1,500
TOTAL . £	4,222,306	4,351,612	4,602,977	4,661,000	4,653,400	4,939,600

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial.						
1. India General . .	46,888	22,300	25,283	14,000	19,000	21,000
2. Delhi . . .	...	...	.		1,000	3,000
3. Baluchistan . .	..	36,704	11,243	11,000	10,000	17,000
4. North-West Frontier .	82,029	1,11,774	22,980	24,000	31,000	23,000
Total .	1,28,917	1,70,778	59,506	49,000	61,000	64,000
Provincial.						
1. Central Provinces .	25,335	34,341	32,530	29,000	29,000	30,000
2. Burma . . .	2,05,720	2,23,409	2,78,707	2,37,000	5,02,000	4,75,000
3. Assam . . .	..		.	1,06,000	1,10,000	1,14,000
4. Bengal (new) . .	.		.	2,00,000	2,50,000	1,62,000
5. Bihar and Orissa .	..		..	38,000	65,000	46,000
6. United Provinces .	92,183	91,288	91,032	1,0..,000	98,000	81,000
7. Punjab . .	5,69,811	5,80,991	1,78,998	1,56,000	1,02,000	1,77,000
8. Madras . . .	4,91,735	4,64,526	4,75,445	4,66,000	4,98,000	4,76,000
9. Bombay . . .	3,95,538	3,88,422	3,88,184	2,31,000	2,45,000	2,35,000
Eastern Bengal and Assam . .	1,35,571	1,89,807	1,42,913		...	...
Bengal (old) . .	1,89,940	1,87,030	1,93,750		...	...
Total .	21,05,333	21,59,814	17,81,559	15,64,000	19,84,000	17,96,000
TOTAL . R	22,34,250	23,30,592	18,41,065	16,13,000	20,45,000	18,60,000
Equivalent in Sterling £	148,950	155,373	122,738	107,500	136,300	124,000

EXPENDITURE.

(*a*) *Imperial.*

Revised, 1912-13.

Budget, 1913-14.

104. Of the figures shown against Delhi about R·75 lakh in the current year and R1 lakh in 1913-14 represent additional expenditure required for the policing of the new Imperial Capital. Excluding the Delhi figures, the expenditure in 1912-13 is expected to fall short of the Budget estimate by R·95 lakh owing chiefly to lapses in the allotments for police reforms in Baluchistan and the North-West Frontier Province; while the increase of R4·33 lakhs in the Budget for 1913-14 over the Revised estimate for the current year is mainly due to full provision for the re-organisation of the police in Baluchistan and for the conversion of the border military police in the North-West Frontier Province into frontier constabulary, in accordance with schemes which have been recently sanctioned by the Secretary of State.

(*b*) *Provincial.*

Revised, 1912-13.

105. The total expenditure in 1912-13 is expected to fall short of the Budget provision by R2 lakhs only. There is a saving of R4 45 lakhs in Bengal owing to the entire or partial lapse of the lump provisions for the strengthening of the Calcutta city police, the re-organisation of the river police in Eastern Bengal and other police reforms; of R2 48 lakhs in the United Provinces due to a partial utilisation of certain lump allotments for police reforms; and of R1 26 lakhs in Assam owing to the non-utilisation of lump provisions for the re-organisation of the river and other police In the Punjab also, there will be a small lapse, a saving of about a lakh caused by the transfer of Delhi being partly counterbalanced by increased expenditure on the maintenance of municipal police buildings On the other hand, there will be a large increase of R4 39 lakhs in Madras in connection with the payment of grain compensation allowance and more rapid progress with the recruitment of additional constables, and of R1·30 lakhs in Burma as the net result of higher cost of punitive police and smaller outlay on the purchase of supplies for the military police; while unimportant excesses over Budget grants are also expected in Bombay, Bihar and Orissa and the Central Provinces.

Budget, 1913-14.

106. The Budget estimate for 1913-14 is taken at R36 91 lakhs higher than the Revised for the current year. A considerable increase of R14 41 lakhs is expected in the United Provinces chiefly in consequence of lump provisions of R11·02 lakhs for the payment from Provincial revenues of village police in Oudh and Gorakhpur, of R3·43 lakhs for the conversion into regular constabulary of the village police in Act XX towns (which is partly counterbalanced by a saving of R1·65 lakhs in the police grants now made to the towns), and of R1·15 lakhs for expenditure in connection with the registration and better control of criminal tribes Provision for the full cost of the police reforms already introduced, as well as for the introduction of further reform measures has been made in all the provinces; but in Madras and Bombay the resultant growth in expenditure is obscured by smaller allowance for grain compensation and other indirect famine charges.

REVENUE.

(*a*) *Imperial.*

107. The figures do not show any important variations and call for no remark.

(*b*) *Provincial.*

Revised, 1912-13.

Budget, 1913-14.

108 The increase of R4·20 lakhs over the Budget estimate in the current year is mainly due to higher recoveries on account of punitive police employed in certain tracts in Burma, Bengal, Bihar and the Punjab. These special receipts are expected to fall off in the ensuing year; and this accounts for the decrease of R1·88 lakhs in the Budget of 1913-14 as compared with the Revised estimate for the current year.

XVIII AND 21.—PORTS AND PILOTAGE.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Provincial.						
1. Burma . . .	12,57,081	12,42,302	12,64,225	12,86,000	13,00,000	12,49,000
2. Assam . . .	...	...	...	49,000	58,000	52,000
3. Bengal (new) . .	...	...	...	12,08,000	13,32,000	13,74,000
4. Bihar and Orissa .	...	...	...	1,000	1,000	1,000
5. Madras . . .	17,776	22,112	21,138	21,000	26,000	24,000
6. Bombay . .	59,421	78,185	70,516	68,000	68,000	2,83,000
Eastern Bengal and Assam . .	1,07,065	91,447	1,13,059	...	...	...
Bengal (old) . .	11,79,559	12,33,468	12,55,725	...	...	...
Total India R	26,20,902	26,67,514	27,24,668	26,33,000	27,85,000	29,83,000
Equivalent in Sterling £	174,727	177,834	181,644	175,500	185,700	198,900
England . £	52	56	46	100	100	100
TOTAL . £	174,779	177,890	181,690	175,600	185,800	199,000

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Provincial.						
1. Burma . . .	4,81,538	5,00,728	4,83,315	5,00,000	5,05,000	4,98,000
2. Bengal (new) . .	...	...	...	15,98,000	17,63,000	18,00,000
3. Madras . .	...	...	105	...	...	...
4. Bombay . .	87,821	89,816	97,033	95,000	1,00,000	1,00,000
Eastern Bengal and Assam . .	9,405	8,037	9,509	.		..
Bengal (old) . .	15,22,485	15,99,367	16,8[illegible],090		.	...
TOTAL R	21,01,249	21,97,963	22,76,052	21,93,000	23,68,000	23,98,000
Equivalent in Sterling £	140,083	146,531	151,737	146,200	157,900	159,900

EXPENDITURE.

Revised, 1912-13.

109. The increase of R1·52 lakhs in the expenditure in 1912-13 over the Budget provision is expected mostly in Bengal and will result from higher charges of pilot establishments necessitated by the briskness of trade and from the postponement of certain recoveries in connection with the agency for Government consignments. The total Budget for 1913-14 is R1·98 lakhs higher than the Revised estimate for the current year, mainly in consequence of provision in Bombay for the construction of two additional lights off the Sind Coast.

Budget, 1913-14.

REVENUE.

XIX AND 22—EDUCATION

EXPENDITURE

	Accounts, 1909 1910	Accounts 1910 1911	Accounts 1911-1912	1912 1913 Budget.	1912 1913 Revised	Budget, 1913-1914
Imperial						
1 India, General	6,06,607	6,76,034	5,04,754	84,65,000	7,42,000	14,41,000
2 Delhi					26,000	85,000
3 Baluchistan		90,722	40,688	64,000	1,22,000	1,25,000
4 North-West Frontier	86,316	1,61,796	1,60,938	2,04,000	6,40,000	3,51,000
Total	6,92,923	9,28,552	7,12,380	87,33,000	15,30,000	20,02,000
Provincial						
1. Central Provinces	16,55,200	17,26,086	17,82,548	22 90,000	20 73,000	34,96,000
2 Burma	18,99,675	18,75,342	20,21,078	27,34 000	28,33 000	40,03,000
3 Assam				9,85,000	9,77,000	18 05,000
4 Bengal (new)				78,45 000	70,69 000	1,84,88,000
5 Bihar and Orissa				26,25 000	25 90 000	48,71,000
6 United Provinces	33,58,786	39,45,241	48 31,149	52, 3 000	57 08,000	76,75,000
7 Punjab	22,61,241	22,83,817	23 55,101	28,63,000	33,37,000	44,88,000
8 Madras	37,90,145	39,86,111	45,16,701	58,88 000	65,60,000	97,63,000
9 Bombay	43,52,501	47,53,732	48,72,655	66,85,000	59,15,000	95,25,000
Eastern Bengal and Assam	33,38,345	2 ,10,708	31,58,532			
Bengal (old)	55,68,813	55 2 ,364	58,54,112			
Total	2,47 24,706	2,66,02,401	2,94,47,531	3,71,28,000	3,71,62,000	5,90,09 000
TOTAL INDIA R	2,54,17,629	2,75,30,953	3 01,59,911	4,58,61,000	3,86,92,000	6,10,11,000
Equivalent in Sterling £	1,694,509	1,835,397	2,010 661	3,057 400	2,579,400	4,067,400
England £	10,363	10,846	10,528	10,500	10,500	10,500
TOTAL	1,704,872	1,846,243	2,021,189	£ 3,067,900	2,589,900	4,0 7,900

REVENUE

	Accounts 1909 1910	Accounts 1910 1911	Accounts 1911 1912	1912 1913 Budget	1912 1913 Revised	Budget, 1913 1914
Imperial	R	R	R	R	R	R
1 India, General	28,914	26,311	30 607	28,000	29,000	32,000
2 Delhi					6,000	11,000
3 Baluchistan		10,026	13 451	14 000	14,000	16,000
4 North-West Frontier	681	676	948	1,000	1 000	
TOTAL	29,595	37,013	44,901	43,000	50,000	59,000
Provincial						
1 Central Provinces	1,09,308	1,17,185	1,46,171	1,75 000	2,00,000	2 15,000
2 Burma	1,74,808	2,00,099	2,17 684	2,30,000	2,41,000	2,70,000
3 Assam				88,000	1,18,000	1,10,000
4 Bengal (new)				6,84,000	7,40,000	,31,000
5 Bihar and Orissa				1,95,000	2 27 000	2,49,000
6 United Provinces	2,48 092	4 26 511	4,85,072	5,12,000	5,03,000	5,4,7000
7 Punjab	4 67 788	3 72 418	3,91,768	4 2 ,000	4,29,0 0	1,64 000
8 Madras	1,79 600	2 25 836	3,22,612	3,48,000	2 90,000	3,82,000
9 Bombay	4,09,209	4 22 292	4,54,845	5,00,000	4,98,000	5,84,000
Eastern Bengal and Assam	98 282	3 22 331	3,30,867			
Bengal (old)	6,06 453	6,31,361	6,81 783			
TOTAL	24,58,540	27,17 533	30,39,247	31,48 000	32 40 000	34,02,000
TOTAL INDIA R	24,88,135	27,54,546	30,84,153	31,91,000	32,90,000	34,61,000
Equivalent in Sterling £	165,875	183,636	205,610	212,700	219,300	230,700

EXPENDITURE

(a) *Imperial*

111 Excluding the Delhi figures the Revised estimate for 1912 13 is R72 29 lakhs less than the Budget while the Budget for 1913 14 exceeds the Revised estimate for the current year by R1 13 lakhs The large decrease in the current year is nominal and is due to the assignment to the Governments of the major provinces of the bulk of the lump grants aggregating R80 lakhs for which provision was made in the Budget under this head The portion of the grants so assigned amounts to R73 66 lakhs, and only R6 34 lakhs have been allotted to the minor administrations *viz*, R3 84 lakhs from the residue of the recurring grant of R60 lakhs, and R2 50 from the non recurring grant of R65 lakhs The former sum will be devoted mostly to the promotion of primary and secondary education, while of the latter, R2 lakhs have been given to the Islamia College at Peshawar and the remainder will be spent mainly on hostels The Imperial expenditure in 1912 13 excluding Delhi will thus exceed by R1 87 lakhs the allotments available for the purpose either from specific provisions made in the Budget or from the special grants mentioned above The excess is mainly due to higher demands for primary schools in the North-West Frontier Province and Coorg and a special grant has been given recently to meet the expenditure *Revised 1912 13*

112 The increase of R4 13 lakhs in the Imperial expenditure in 1913 14 mentioned in the preceding paragraph is due to provision under this head of R6 65 lakhs out of the additional recurring grant of R55 lakhs from Imperial revenues for the promotion of education (*vide* paragraph 19) The sum has either been allotted to the minor administrations or else is being held in reserve for future distribution and it is partially obscured by the absence of the non-recurring Imperial outlay incurred in the current year *Budget 1913 14*

(b) *Provincial*

113 The total expenditure in 1912 13 is expected to exceed the Budget provision by R 34 lakh The figures under this head, however are not a complete index to the progress made by the various Local Governments with outlay on the promotion and reform of education out of the special Imperial grants—recurring and non recurring—given in recent years, for a considerable portion of the expenditure is incurred in the Public Works Department on buildings etc and is recorded in the accounts under 45—Civil Works The Budget estimate for the current year provided for an expenditure of R23 50 lakhs out of the recurring assignments amounting to R55 96 lakhs which have already been sanctioned and of R47 50 lakhs out of non recurring grants of previous years or in the aggregate R71 lakhs It is now expected that R40 82 lakhs of the recurring grant will be spent during the year and R67 22 lakhs against the non recurring The total expenditure in 1912 13 from special Imperial grants of both classes will then amount to R108 04 lakhs of which R75 23 lakhs will be recorded under '22—Education and the remaining R32 81 lakhs under other heads of account mostly Civil Works Thus there is an excess of R4 23 lakhs (R75 23—R71 00 lakhs) in expenditure from special grants, and as the aggregate expenditure under the head is R 34 lakh more than the Budget provision, there will apparently be a lapse of about R4 lakhs only in the ordinary grants distributed among the nine provinces *Revised 1912 13*

114 The Budget estimate of 1913 14 provides for a very considerable advance of R218 47 lakhs over the Revised estimate for 1912 13 Of this increase R186 48 lakhs will be financed from the special contributions made from Imperial revenues The outlay chargeable to Education from the grants already distributed among provincial Governments will be higher by R32 48 lakhs than the similar expenditure in the current year, while special allotments to the extent of R154 lakhs will be made from the additional grants which it is now proposed to give, the whole of the recurring grants and about one third of the non-recurring ones being made available for expenditure in 1913-14 Even so, there will remain a balance of R31 99 lakhs representing the contribution made from the growth of Provincial revenues to foster the progress of education Provision has been made in every province for increased expenditure on scholarships and stipends educational grants to local bodies, and the *Budget 1913 14*

strengthening and improvement of the inspecting and teaching staff. In the Central Provinces, lump allotments have been entered for the taking over by Government of the Morris College, Nagpur, and of certain anglo-vernacular schools and for the improvement of selected vernacular schools In the other provinces the following additions have been made to the provincial budgets with reference to the recommendations of the respective Finance Committees

	R	
Assam	1 58 lakhs,	mainly for additional grants-in-aid and scholarships, the establishment of a Madrassa at Sylhet, and the improvement of the Cotton College
Bengal	73 lakh,	mainly for reform of the system of training in the eastern districts, taking over by Government of certain industrial schools and revision of pay of Sub-Inspectors of schools
Bihar and Orissa . .	42 „	mainly for additional grants in aid
United Provinces . .	1 67 lakhs,	mainly for increased educational grants to local bodies
Punjab . . .	2 77 „	mainly for the taking over by Government of the Lawrence School, Murree equipment and staff of the Mayo School of Art, revision of the subordinate educational service, additional subordinate inspecting staff, and a new school at Lyallpore
Madras .	3 98 ,	mainly for grants to aided secondary and other schools for equipment subsidies to local bodies for equipment of elementary schools, equipment of training schools for masters, opening of additional girls schools, and development of the College of Engineering
Bombay	2 31 ,	mainly for the opening of new primary schools and the improvement of primary education

115 The unspent balance of the various Imperial grants already made will stand at R68 59 lakhs at the end of the current year, *viz*, R15 14 lakhs of the recurring grant and R53 45 lakhs of the non-recurring one The Local Governments propose to spend in 1913-14 R40 98 lakhs of the latter sum, as well as R11 66 lakhs of the former, in addition to the recurring grant of R55 96 lakhs for next year The total outlay from the old grants will thus amount to R108·60 lakhs, of which the whole excepting a small sum of R 89 lakh has been provided under "22—Education" The unspent balance of the old grants at the close of next year will stand at R15 95 lakhs only

116 The following statement gives the distribution among the provinces of the provision of R107 71 lakhs under this head mentioned above and of the allotments aggregating 154 lakhs entered in next year's Budget for expenditure from the additional Imperial grants - non recurring and recurring—which it is now proposed to make

[Lakhs of rupees

	Allotments from Imperial grants	
	Old grants	New grants
Central Provinces	5 31	5 50
Burma	7 17	11 00
Assam	2 16	6 00
Bengal	36 93	35 00
Bihar and Orissa	7 09	16 50
United Provinces	11 52	20 50
Punjab	7 01	11 50
Madras	12 25	23 00
Bombay . .	18 27	19 00
	107 71	154 00

REVENUE

Revised 1912 13
Budget, 1913 14

117 The growth in the number of students in Government schools and colleges generally accounts for the improvement in the receipts in the current year and the further increase allowed for in the Budget of 1913-14

23—ECCLESIASTICAL.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Imperial.						
1. India General	1,92,225	1,63,524	1,58,916	1,73,000	1,68,000	1,71,000
2. Delhi	..		.	..	8,000	14,000
3. Baluchistan	...	25,449	23,247	24,000	22,000	27,000
4. Central Provinces	84,330	79,479	75,975	1,05,000	98,000	1,05,000
5. Burma	1,23,337	1,24,470	1,27,942	1,44,000	1,33,000	1,42,000
6. Assam	...	...	...	20,000	18,000	22,000
7. Bengal (new)	...	...	...	1,94,000	1,89,000	1,86,000
8. Bihar and Orissa	...	...	...	37,000	30,000	33,000
9. United Provinces	2,60,160	2,49,723	2,58,035	2,62,000	2,75,000	2,70,000
10. Punjab	2,33,104	2,44,915	2,33,743	2,46,000	2,43,000	2,44,000
11. North-West Frontier	36,932	38,416	38,038	41,000	39,000	43,000
12. Madras	3,3 ,965	3,37,659	3,58,011	3,81,000	3,82,000	3,47,000
13. Bombay	3,38,6.3	3,52,009	3,43,913	3,45,000	3,35,000	3,30,000
Eastern Bengal and Assam	23,435	40,105	41,192	...	...	...
Bengal (old)	2,24,161	2,09,411	2,07,805	...	...	...
TOTAL INDIA R	18,53,312	18,65,160	18,62,747	19,72,000	18,80,000	19,32,000
Equivalent in Sterling £	123,554	124,344	124,183	131,500	1,25,300	1,28,800
England £	489	334	305	400	400	400
TOTAL £	124,043	124,678	124,488	131,900	1,25,700	1,29,200

118 The figures do not call for any remark. A saving of R 92 lakh is expected in the total grant for the current year owing to the absence of the Lord Bishop of Madras and some of the Senior Chaplains on leave In 1913-14 provision has been made for the sanctioned scale of expenditure.

Budget, 1913-14.

XX AND 24.—MEDICAL.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	7,02,069	6,82,219	5,78,682	12,51,000	15,75,000	16,39,000
2. Delhi	...	...	..		5,35,000	1,85,000
3. Baluchistan	..	87,627	1,02,752	1,00,000	1,55,000	1,18,000
4. North-West Frontier	1,83,690	2,19,909	1,50,170	3 09,000	4,91,000	3,32,000
Total	8,85,759	9,89,755	8,31,604	16,60,000	27,56,000	22,69,000
Provincial.						
1. Central Provinces	7,98,349	8,78,489	9,81,058	14,51,000	18,79,000	21,78,000
2. Burma	21,23,201	19,08,768	21,88,478	31,95,000	20,02,000	29,75,000
3. Assam	...	...		8,02,000	6,16,000	8,88,000
4. Bengal (new)	...	..	...	35,15,000	26,88,000	41,01,000
5. Bihar and Orissa	...	..	.	10,94,000	7,69,000	19,20,000
6. United Provinces	15,86,585	17,88,777	30,03,278	30,79,000	30,00,000	41,23,000
7. Punjab	13,3 ,758	14,19,589	21,2 ,62	31,50,000	27,37,000	28,68,000
8. Madras	17,84,589	18,22,160	18,27,119	29,39,000	19,87,000	39,14,000
9. Bombay	24,97,108	22,72,567	24,3 ,270	41,75,000	23,09,000	48,9 000
Eastern Bengal and Assam	10,23,998	10,67,623	12,57,082	.	...	...
Bengal (old)	23,3 ,148	24,27,015	25,0 ,729	...	...	..
Total	1,34,83,736	1,35,79,988	1,63,26,671	2,35,80,000	1,75,97,000	2,78,63,000
TOTAL INDIA R	1,43,69,495	1,45,69,743	1,71,58,275	2,52,40,000	2,03,53,000	3,01,32,000
Equivalent in Sterling £	957,967	971,310	1,143,885	1,682,700	1,356,800	2,008,800
England £	9,866	11,608	11,505	12,100	12,100	12,000
TOTAL £	967,833	982,922	1,155,490	1,694,800	1,368,900	2,020,800

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	7,743	6,021	5,868	6,000	6,000	5,000
2. Delhi	...	...	...	...	1,000	3,000
3. Baluchistan	...	1,711	1,094	2,000	2,000	2,000
4. North-West Frontier	660	620	96	..	...	...
TOTAL	8,403	8,352	7,058	8,000	9,000	10,000
Provincial.						
1. Central Provinces	8,551	9,400	15,568	13,000	19,000	19,000
2. Burma	63,951	76,876	1,02,072	90,000	1,14,000	1,14,000
3. Assam	...	..	...	14,000	18,000	20,000
4. Bengal (new)	...	..	...	3,61,000	4,30,000	3,76,000
5. Bihar and Orissa	...	...	..	13,000	16,000	20,000
6. United Provinces	37,687	46,408	54,592	52,000	68,000	1,00,000
7. Punjab	45,793	49,589	50,157	48,000	54,000	54,000
8. Madras	1,21,733	1,24,719	1,27,362	1,28,000	1,52,000	1,26,000
9. Bombay	2,28,245	2,36,064	2,44,092	2,40,000	3,26,000	2,55,000
Eastern Bengal and Assam	56,689	46,230	50,508	...	...	...
Bengal (old)	2,90,056	3,45,728	3,27,817	...	...	...
TOTAL	8,52,705	9,35,014	9,82,168	9,59,000	11,97,000	10,84,000
TOTAL INDIA R	8,61,108	9,43,366	9,89,826	9,67,000	12,06,000	10,94,000
Equivalent in Sterling £	57,407	62,891	65,988	64,500	80,400	72,900
England £	828	806	859	800	800	700
TOTAL £	58,235	63,697	66,847	65,300	81,200	73,600

EXPENDITURE.

(a) *Imperial.*

(i) *Delhi.*

119. The figures shown against Delhi in the two years are made up as follows :—

[Lakhs of rupees.

	Revised, 1912-13.	Budget, 1913-14.
(1) Ordinary expenditure on services taken over from the Punjab . . .	·35	·55
(2) Additional grant for hospital and conservancy charges necessitated by the move of the offices of the Government of India to Delhi . . .	...	·80
(3) Special non-recurring contribution to the Municipality for the improvement of sanitation . . .	5·00	...
(4) Special recurring allotment in aid of sanitary expenditure, representing Delhi's share of the Imperial sanitation grant of R45 lakhs . .	...	·50
	5·35	1·85

(ii) *Other Provinces.*

Revised, 1912-13.

120. Excluding the Delhi figures, the Revised estimate for 1912-13 exceeds the Budget by R5·61 lakhs. The latter, however, included a reserve provision of R2 30 lakhs for contributions to Provincial Governments for the improvement of sanitary services. These contributions have been paid during the year where necessary, by assignments of Imperial land revenue; and the true increase in expenditure recorded under this head in 1912-13 over the Budget provision therefore amounts to R7·91 lakhs. This excess is more than accounted for by the following special grants not included in the Budget, which have been given to municipalities and other local bodies in minor administrations for non-recurring outlay on the improvement of sanitation.

	R
Bangalore	4·00 lakhs.
Peshawar	2·00 „
Indore	2·00 „
Quetta	·50 „
Coorg	·25 „
	8·75 „

On the other hand there will be a lapse of R·84 lakh in the ordinary grants for plague and other expenditure.

Budget, 1913-14.

121. The Budget estimate for 1913-14 is R1·37 lakhs less than the Revised estimate for the current year. The latter, however, includes non-recurring expenditure amounting to R10·77 lakhs made up of R8·75 lakhs mentioned above and R2 02 lakhs in Ajmer, Coorg and Bangalore which were provided in the current year's Budget. The real increase in next year's grant over the Revised estimate for 1912-13 thus amounts to R9 40 lakhs. Nearly the whole of this excess is accounted for by the provision of R9·25 lakhs for the portions of the special Imperial appropriations for sanitation and medical relief (*vide* paragraphs 18 and 24) which will be utilised for research or allotted to

minor administrations, or else held in reserve for future disposal. The distribution of this amount among the minor administrations, etc., is given below:

(1) Allotments out of the recurring Imperial grant of R45 lakhs for sanitation:—

	Lakhs of R	
North-West Frontier Province	·50	
Bangalore	·50	
Research fund	5·00	
Reserve	2·00	
		8·00

(2) Allotments out of the non-recurring Imperial grant of R10 lakhs for hospitals, etc.:—

North-West Frontier Province	·25	
Reserve	1·00	
		1·25
		9·25

(b) *Provincial.*

Revised, 1912-13.

122. The Budget estimate for the current year included special allotments under this head aggregating about R75½ lakhs for outlay from the non-recurring Imperial grants made in 1910-11 and 1911-12 for sanitary and other medical expenditure Out of these allotments R66 lakhs are expected to be spent in 1912-13; but only about R26 lakhs of the outlay will be recorded under this head, the balance being shown under Civil Works. This explains the bulk of the decrease of R59·83 lakhs in the Revised estimate as compared with the Budget The balance is mainly due to lapses in the grants for ordinary and plague expenditure in several provinces, the non-utilisation of the provision of R2 lakhs made in Madras for contribution to the Edward VII Memorial Fund Committee in connection with the construction of a hospital and sanatorium for consumptives, the record under Civil Works of a portion of the expenditure in connection with special sanitation schemes in Bombay for which provision was made in the Budget under the Medical head, and the partial utilisation of the grant for the development of the Grant Medical College in the same province.

Budget, 1913-14.

123. The Budget estimate for 1913-14 exceeds the Revised for the current year by no less than R102 66 lakhs. The latter, however, includes about R26 lakhs of expenditure out of certain special Imperial grants given in 1910-11 and 1911-12 while only R13 lakhs on this account remain to be incurred under this head in 1913-14. The real increase in expenditure in 1913-14 over that in the current year will thus amount to R115¾ lakhs Of this excess about R4 lakhs are explained by the provision under this head in Bombay of the full amount of the recurring Imperial contribution of R4·5 lakhs made in 1908-09 for special sanitation schemes; and R95¼ lakhs represent allotments made out of (1) the non-recurring Imperial subvention of R150 lakhs for sanitation in 1912-13, (2) the recurring Imperial subvention of R36·50 lakhs in 1913-14 for the same purpose and (3) the non-recurring Imperial subvention in 1913-14 for hospitals and medical education (*vide* paragraphs 18, 21 and 24). The whole of the last two subventions, as well as one-third of the first subvention, have been made available for expenditure in 1913-14, the sums added under this head to the Budget estimates of the several provinces being as shown below.

[Lakhs of R

Province.	Sanitation.	Hospitals, etc.	Total.
Central Provinces	6·50	1·50	8·00
Burma	6·50	1·50	8·00
Assam	1·50	·25	1·75
Bengal	11·75	1·00	12·75
Bihar and Orissa	6·25	·50	6·75
United Provinces	15·25	1·00	16·25
Punjab	8·75	·50	9·25
Madras	15·00	1·50	16·50
Bombay	15·00	1·00	16·00
Total	86·50	8·75	95·25

124 The balance of the increase in the Budget estimate for 1913 14 over the Revised for the current year, amounting to R16¼ lakhs, represents the contribution from provincial resources proper for the development of the various beneficial services whose charges are recorded under this head Provision has generally been made for the full cost of sanctioned establishments, and for increased expenditure on medical colleges, hospitals and dispensaries as well as on measures for the prevention of plague and malaria The Madras Budget again provides for the payment of the contribution of R2 lakhs to the Edward VII Memorial Committee mentioned above, while in the Central Provinces a special allotment has been made for a medical school at Nagpur

125 The following table shows the progress made by the Provincial Governments in utilising the various non recurring grants made from Imperial revenues in 1910 11 and 1911 12 in aid of sanitary and medical expenditure

Province	Grants to end of 1911 12	Expenditure: To end of 1911 1	In 1912 13 (Revised) recorded under: Medical	In 1912 13 (Revised) recorded under: Other heads	In 1913 14 (Budget) recorded under: Medical	In 1913 14 (Budget) recorded under: Other heads	Total
Central Provinces	6 00	1 00	3 0		1 (		6 00
Burma	11 00	1 5		1)3		7 5)	11 00
Assam	3)6	1)6	16	1 15	67		) 6
Bengal	5 57	2 69	1 00	15 25	61		5 55
Bihar and Orissa	7 8	1 0		43	1 19		7 82
United Provinces	18 50	9 46	)0				18 50
Punjab	*11 17	*1 55	*(0		(5		11 17
Madras	1 25	2 00		10 2			1[illegible]
Bombay	12 75	00				1 50	12 75
Total	109 00	2(46	0 16	40 6	13 0	[illegible]	109 00

* Include grant earmarked for the Central Research Fund

Revenue

(a) Imperial

126 The figures show little variation and call for no remark

(b) Provincial

127 The increase of R2 38 lakhs over the Budget estimate is due to the receipt of special contributions aggregating R1 49 lakhs in Bengal Bombay and Madras from the Indian Research Fund for anti-malarial expenditure, and to a general improvement in hospital receipts and medical college fees In the Budget of 1913-14, the absence of the special contributions obscures the provision for normal growth in some of the provinces

Revised, 1912 13,

Budget 1913 14

25.—POLITICAL.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General . .	53,19,919	84,88,401	61,56,080	58,12,000	62,35,000	63,28,000
2. Delhi . . .	...	...	...	...	42,000	3,000
3. Baluchistan . .	22,69,281	22,70,805	23,47,655	23,94,000	23,44,000	24,21,000
4. North-West Frontier .	30,53,873	31,44,973	30,61,756	31,67,000	30,42,000	32,49,000
5. Punjab . . .	6,46,986	6,13,208	6,28,668	6,71,000	6,54,000	6,85,000
6. Other Provinces .	5,54,796	6,20,037	5,59,940	5,70,000	5,58,000	5,89,000
TOTAL .	1,18,44,855	1,51,37,424	1,27,54,099	1,26,14,000	1,28,75,000	1,32,70,000
Provincial.						
1. Central Provinces .	45,615	28,991	32,431	36,000	40,000	38,000
2. Burma . . .	4,03,949	4,26,369	4,51,115	4,33,000	7,88,000	6,75,000
3. Assam . . .	...	...	...	92,000	5,67,000	12,32,000
4. Bengal (new) . .	...	...	...	34,000	33,000	27,000
5. Bihar and Orissa .	...	...	...	53,000	51,000	53,000
6. United Provinces .	5,617	9,877	6,273	4,000	5,000	10,000
7. Madras . . .	1,12,212	96,421	1,02,709	94,000	98,000	92,000
8. Bombay . . .	4,76,016	4,72,953	4,32,446	4,74,000	4,44,000	5,46,000
Eastern Bengal and Assam . .	89,952	1,22,781	5,88,984	...	...	...
Bengal (old) . .	51,943	62,041	57,779	...	...	...
TOTAL .	11,85,304	12,19,383	16,21,737	12,20,000	20,26,000	25,73,000
TOTAL INDIA . R	1,30,30,159	1,63,56,807	1,43,75,836	1,38,34,000	1,49,01,000	1,58,43,000
Equivalent in Sterling £	868,677	1,090,454	958,389	922,300	993,400	1,056,200
England . . . £	6,450	5,016	9,769	4,000	9,600	22,800
TOTAL . £	875,127	1,095,470	968,158	926,300	1,003,000	1,079,000

128. The Imperial outlay shown against "Other Provinces" consists of the charges of the Political Residency at Aden and certain other expenditure—mainly in connection with political refugees and State prisoners—in several provinces.

(a) Imperial.—India and England.

Revised, 1912-13.

129. The excess of R3·45 lakhs over the Budget provision in 1912-13 is chiefly due to India's share of certain special expenditure in Muscat and Persia in connection with the suppression of the arms traffic and the buoying and lighting of the Persian Gulf, and to charges in connection with the State entry of His Excellency the Viceroy into Delhi. An increase of R1·28 lakhs in the cost of the political agencies in Native States owing mainly to higher payment of salaries in accordance with the scheme for the re-organisation of the Indian Political Department will be met by savings on this account as well as in the charges of frontier militia in the North-West Frontier Province. The Budget estimate for 1913-14 is R5·93 lakhs higher than the Revised estimate for the current year, in spite of the absence of the expenditure incurred in 1912-13 in connection with the State entry at Delhi, the excess being due to provision for increased expenditure in Muscat and Persia on the special services mentioned above, as well as for a full year's charges of the Kurram and Waziristan militia, and of the Zhob militia and certain district levies in Baluchistan, in accordance with schemes of re-organisation which have been recently sanctioned.

Budget, 1913-14.

(b) Provincial.

Revised, 1912-13.

130. The increase of R8·06 lakhs in the Revised over the Budget estimate for the current year is caused wholly by special expenditure in Burma

and Assam on political missions and surveys in the north-east frontier and for arrangements made for the administration and proper control of the Assam frontier. The further growth of expenditure amounting to R5·47 lakhs which has been provided in the Budget of 1913-14, arises chiefly from similar causes. Next year's outlay in Burma on this account is expected to be over R2 lakhs less than in the current year; but on the other hand, necessary allotments have been made in Assam for a full year's cost of the frontier agencies as well as for a continuance of the survey and exploration operations As has been already mentioned in paragraphs 15 and 25, Imperial subventions have been given to both the Provinical Governments to compensate them for the special expenditure for which no provision has been made in their financial settlements. The increased provision of R1·02 lakhs in the Bombay Budget for 1913-14 is mainly due to provision for the re-organisation of the Bombay Political Department

Budget, 1913-14.

XXI AND 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	54,57,101	55,31,182	53,18,986	58,54,000	51,59,000	58,64,000
2. Delhi	..	...	...	...	5,000	15,000
3. Baluchistan	18,780	42,730	66,150	45,000	57,000	31,000
4. North-West Frontier	39,279	88,717	79,438	82,000	74,000	92,000
5. Other Provinces	2,72,575	6,14,787	14,51,752	3,14,000	5,79,000	3,67,000
TOTAL	57,82,735	62,77,416	60,16,323	62,95,000	58,74,000	63,69,000
Provincial.						
1. Central Provinces	4,32,729	4,43,936	5,63,365	6,99,000	6,70,000	7,25,000
2. Burma	4,27,888	3,81,263	4,40,284	6,60,000	5,38,000	6,62,000
3. Assam	...	...	...	2,30,000	1,60,000	3,67,000
4. Bengal (new)	...	...	...	17,13,000	17,07,000	17,15,000
5. Bihar and Orissa	...	..	...	5,00,000	3,94,000	5,17,000
6. United Provinces	11,44,571	10,10,638	11,51,320	13,15,000	12,80,000	13,60,000
7. Punjab	7,01,968	6,65,617	7,71,226	10,75,000	8,75,000	13,89,000
8. Madras	13,36,626	13,82,185	13,36,188	17,37,000	16,83,000	18,23,000
9. Bombay	8,02,170	8,58,420	10,84,209	10,93,000	9,83,000	13,37,000
Eastern Bengal and Assam	4,54,083	4,51,867	4,45,124	...	...	...
Bengal (old)	12,20,110	13,47,063	13,53,166	...	...	...
TOTAL	65,20,145	65,40,989	71,44,882	90,22,000	84,90,000	98,95,000
TOTAL INDIA . R	1,23,02,880	1,28,18,405	1,40,61,208	1,53,17,000	1,43,61,000	1,62,64,000
Equivalent in Sterling £	820,192	854,560	937,414	1,021,100	957,600	1,084,300
England (mainly stores) £	31,204	23,485	23,791	28,400	26,000	28,900
TOTAL . £	851,396	878,045	961,205	1,049,500	983,600	1,113,200

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	2,66,909	1,78,182	2,74,080	2,80,000	1,69,000	1,70,000
2. Delhi	...	...	...	...	...	2,000
3. Baluchistan	960	788	849	1,000	2,000	2,000
4. North-West Frontier	77	83	872	7,000	2,000	6,000
5. Punjab	...	...	...	...	70,000	...
TOTAL	2,67,946	1,79,053	2,75,801	2,88,000	2,43,000	1,80,000
Provincial.						
1. Central Provinces	94,288	96,041	94,020	1,02,000	1,10,000	1,32,000
2. Burma	4,389	9,199	7,805	9,000	10,000	15,000
3. Assam	...	..	...	25,000	20,000	24,000
4. Bengal (new)	...	...	...	3,63,000	2,76,000	2,26,000
5. Bihar and Orissa	...	...	...	28,000	26,000	34,000
6. United Provinces	1,27,521	1,44,628	1,69,522	1,49,000	1,50,000	1,63,000
7. Punjab	1,08,979	1,09,437	1,06,095	1,20,000	1,22,000	1,99,000
8. Madras	5,41,142	6,50,363	6,41,764	6,29,000	6,16,000	6,53,000
9. Bombay	78,877	1,20,695	1,18,202	1,06,000	1,10,000	1,25,000
Eastern Bengal and Assam	45,584	41,784	45,0[illegible]	...	...	...
Bengal (old)	3,46,717	3,31,173	2,39,540	...	...	...
TOTAL	13,47,447	15,03,520	14,22,008	15,51,000	14,40,000	15,71,000
TOTAL INDIA	16,15,393	16,82,573	16,97,809	18,39,000	16,83,000	17,51,000
Equivalent in sterling £	107,693	112,172	113,187	122,600	112,200	116,800
England . £	1,745	1,260	998	1,100	800	800
TOTAL . £	109,438	113,432	114,185	123,700	113,000	117,600

Details of expenditure shown against "Imperial" in the preceding table.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
(a) Scientific—						
i. Survey of India .	28,58,301	27,80,226	25,80,259	28,95,000	26,25,000	29,49,000
ii. Geological Survey	3,12,877	2,94,806	3,07,997	3,06,000	3,05,000	3,10,000
iii. Inspector of Mines	1,19,265	98,194	1,11,004	1,11,000	97,000	1,13,000
iv. Meteorological Survey . .	3,93,821	4,04,727	3,85,054	4,00,000	3,97,000	4,68,000
v. Archæological Survey . .	2,01,966	2,18,414	2,22,020	2,41,000	2,39,000	2,74,000
vi. Central Museum .	1,17,473	1,38,480	1,75,269	1,52,000	1,54,000	1,43,000
vii. Bacteriology .	1,95,508	2,13,967	2,07,272	2,17,000	1,79,000	2,10,000
viii. Central Research and X-Ray Institutes .	1,51,033	1,71,980	1,65,716	1,83,000	1,47,000	1,65,000
ix. Other items .	58,104	1,02,474	67,317	68,000	61,000	66,000
(b) Agricultural—						
i. Agriculture .	4,72,726	4,73,362	5,25,633	5,38,000	5,64,000	7,98,000
ii. Veterinary charges	4,96,230	4,89,498	4,90,030	5,48,000	4,89,000	4,14,000
iii. Other items .	12,844	29,025	1,369	13,000	17,000	30,000
(c) Statistics—						
i. Bureau of Commercial Intelligence, and other charges . .	1,94,232	1,76,553	1,73,872	1,60,000	1,58,000	1,55,000
ii. Census . .	18,[illegible]2	4,87,319	13,08,525	2,39,000	2,18,000	25,000
(d) Miscellaneous—						
i. Imperial Library	47,815	46,742	41,059	42,000	40,000	45,000
ii. Examinations .	53,429	62,022	61,846	57,000	52,000	55,000
iii. Inspector of Explosives .	73,644	75,899	74,885	77,000	70,000	77,000
iv. Controller of Patents . .	...	...	6,218	39,000	29,000	42,000
v. Actuary to Government of India .	...	...	...	...	6,000	26,000
vi. Other items .	10,245	13,778	10,981	9,000	17,000	9,000
TOTAL R	57,82,735	62,77,416	69,16,326	62,95,000	58,74,000	63,69,000

EXPENDITURE.

131. The figures shown against "Other Provinces," in the table at page 78 represent expenditure incurred in the several provinces in connection with ethnographical surveys, census operations, and the pay and allowances of officers borne on the cadre of the Imperial Civil Veterinary Department, as well as the cost of the Archæological Department in Burma.

(a) Imperial—India and England.

Revised, 1912-13.

132. The decrease of R4·57 lakhs in the Revised estimate for 1912-13 as compared with the Budget is caused by the employment of survey detachments on frontier explorations, the cost of which is debited under the Political head, as well as by ordinary lapses in grants of the Survey of India, the Imperial Veterinary and certain other Departments. The larger saving in the Budget grant shown against "India General" in the table on page 78 and the considerable excess over the grant for "Other provinces" are due firstly to the transfer from the "India" books to those of the Accountant General, Punjab, of the charges of the Hissar Cattle Farm and of the veterinary officer employed in investigating camel diseases consequent on the transfer of their control to the Punjab Government; and secondly to allotments having been made for expenditure in the various provinces from the lump provision for census charges in the "India" estimates. The transactions of the Hissar farm will continue to be treated as Imperial in the current year; but from 1913-14 the charges exclusive of the salaries of Imperial veterinary officers, as well as the receipts, will become Provincial.

Budget, 1913-14.

133. The total Budget estimate for 1913-14 is higher than the Revised for the current year by R5 38 lakhs; and if allowance is made for the saving of R1 93 lakhs in census charges and for the transfer to the Provincial account of R1 31 lakhs of the expenditure of the Hissar Cattle Farm the true increase amounts to R8·62 lakhs. Of this excess, R3·24 lakhs are expected in the charges of the Survey Department owing to the return of the survey detachments from frontier explorations and to full provision for the re-organisation of the Provincial Service which has been recently sanctioned by the Secretary of State; while R2 90 lakhs represent the portion of the special grant for agriculture and allied objects which will be devoted to Imperial outlay under this head. Otherwise, the grants of the various departments have been generally fixed with reference to normal operations and the sanctioned scale of establishments. R·40 lakh of the special grant has been allotted to the Meteorological Department and the balance of R2 50 lakhs will be spent on the Pusa Institute and on bacteriological laboratories.

(b) Provincial.

Revised, 1912-13.

134. The Budget estimate for the current year provided for an outlay of R14 lakhs out of the non-recurring Imperial grants of R20 lakhs for agriculture and allied objects and of 2 lakhs for the bacteriological institute in Burma made in 1911-12. The probable expenditure of Local Governments on this account in 1912-13 is likely to amount to R14·15 lakhs, as the higher outlay in Bengal and Madras on the purchase of quinine will more than cover the lapses in other provinces. Only R9·53 lakhs of the expenditure will however be recorded under this head, the balance being recorded under Forests (R2·34 lakhs), Medical (R·27 lakh) and Civil Works (R2·01 lakhs). This mainly explains the decrease of R5 32 lakhs in the Revised estimate as compared with the Budget, the remainder being due to ordinary lapses in grants.

Budget, 1913-14.

135. The total Budget for next year is R14 05 lakhs higher than the Revised estimate of 1912-13. An expenditure of R6 30 lakhs is expected to be incurred in 1913-14 out of the balance of the special Imperial grants mentioned above, of which R4·71 lakhs will be recorded under this head. Provision has also been made for an outlay of R5·85 lakhs out of the non-recurring Imperial grants for the improvement of agriculture which will be given in 1913-14; and R1·31 lakhs of the increase in the Punjab represent charges of the Hissar cattle farm which will be met from Imperial revenue surrendered to the Provincial Government. The total expenditure under this head met from special Imperial grants in next year's Budget thus amounts to R11·90 lakhs against a similar expenditure of R9·53 lakhs in the current year; and the increased outlay contemplated from Provincial resources proper amounts to no less than R11·68 lakhs Substantial additions to the grants for the development of the agricultural and veterinary departments have been provided in every province. Special allotments of R1 68 lakhs have been made in Bombay for the establishment of two new seed farms, and of R1·09 lakhs in the United Provinces for a seed and three cane-sugar farms

REVENUE.

(a) Imperial.

Revised, 1912-13.

136. The decline of R·45 lakh expected in the receipts in the current year is caused by the discontinuance of recoveries from the Military Department for serum supplied from the Muktesar laboratory. The larger decrease shown against India in the table on page 78 and the entry against the Punjab arise in connection with the transfer of the Hissar farm to the control of the Punjab Government. The further loss of R·63 lakh in the Imperial revenue in 1913-14 is due to the transfer to the Provincial account of the receipts in connection with this farm.

Budget, 1913-14.

(b) Provincial.

Revised, 1912-13.

137. The decrease of R1·11 lakhs in the revenue in 1912-13 as compared with the Budget estimate is due almost wholly to the indents for the supply of quinine from the Cinchona Department in Bengal being much less than had been anticipated. Budget for 1913-14 provides for normal growth in receipts in every province, as well as for the credit to the Provincial account of the receipts of the Hissar farm; but in Bengal a further decline has been allowed for in the receipts of the cinchona plantations.

Budget, 1913-14.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General .	1,15,306	1,27,487	1,22,768	1,19,000	1,12,000	1,07,000
1a. Delhi . . .	...	...	...	...	23,000	47,000
2. Baluchistan . .	34,081	48,000	46,302	50,000	50,000	50,000
3. Central Provinces .	1,94,096	1,87,278	1,89,250	1,92,000	1,92,000	1,92,000
4. Burma . .	1,58,792	1,65,418	1,50,959	1,65,000	1,61,000	1,58,000
5. Assam . . .	...	...	...	5,000	5,000	5,000
6. Bengal (new) .	...	...	...	8,11,000	7,66,000	7,68,000
7. Bihar and Orissa .	...	...	...	54,000	54,000	54,000
8. United Provinces .	7,89,717	8,25,329	7,99,268	7,88,000	7,80,000	8,05,000
9. Punjab . . .	1,43,351	1,47,650	1,35,266	1,42,000	1,18,000	94,000
10. North-West Frontier	61,665	60,206	63,444	62,000	64,000	62,000
11. Madras . . .	3,85,307	3,77,369	3,24,8[illegible]1	3,56,000	3,42,000	3,55,000
12. Bombay . .	5,16,540	5,80,430	5,48,984	5,24,000	5,24,000	5,42,000
Eastern Bengal and Assam . .	9,643	9,014	9,420	...	...	...
Bengal (old) . .	8,89,046	8,49,031	8,48,899	...	...	...
TOTAL INDIA . R	32,97,544	33,77,212	32,39,416	32,68,000	31,91,000	32,39,000
Equivalent in Sterling £	219,836	225,148	215,961	217,900	[illegible]2,700	215,900
England . £	13,750	10,858	11,100	11,100	11,300	11,100
TOTAL . £	233,586	236,006	227,061	229,000	224,000	227,000

138. The variations in the figures are unimportant and call for no remark.

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
India . . R	3,630	6,273	19,597	8,000	16,000	12,000
Equivalent in Sterling £	242	418	1,307	500	1,100	800
England . . £	297,574	394,893	424,435	404,000	409,000	404,000
TOTAL . £	297,816	395,311	425,742	404,500	410,100	404,800

139. The figures show little variation and call for no remark. Almost the whole of the expenditure recorded under this head is incurred in England. Leave allowances of officers paid in India are charged to the same head as their salaries, and the small sums shown against India represent leave allowances of officers lent to Foreign States, etc.

XIII AND 29.—SUPERANNUATION.

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	9,15,558	9,32,913	9,95,017	10,00,000	10,17,000	10,11,000
1a. Delhi					80,000	1,00,000
2. Baluchistan	12,962	14,341	13,975	10,000	21,000	17,000
3. North-West Frontier	1,19,415	1,22,001	1,35,228	1,30,000	1,47,000	2,98,000
4. Other Provinces	1,23,891	1,19,582	1,06,754	1,00,000	1,05,000	1,09,000
TOTAL	11,71,826	11,88,837	12,50,974	12,40,000	13,70,000	15,35,000
Provincial.						
1. Central Provinces	6,15,979	6,76,899	7,24,164	7,70,000	7,55,000	7,90,000
2. Burma	7,01,693	7,75,519	8,03,470	8,70,000	8,54,000	8,67,000
3. Assam	...	...	...	2,20,000	2,42,000	2,35,000
4. Bengal (new)	...	...	...	28,46,000	29,08,000	30,[illegible]2,000
5. Bihar and Orissa	...	...	...	7,85,000	7,42,000	8[illegible],000
6. United Provinces	29,01,294	29,51,127	30,27,146	30,80,000	31,60,000	32,[illegible]0,000
7. Punjab	16,73,165	17,57,504	18,71,378	19,81,000	18,89,000	19,26,000
8. Madras	24,21,338	25,28,021	25,96,314	2[illegible],94,000	27,20,000	28,20,000
9. Bombay	28,85,259	29,94,745	31,38,669	32,40,000	33,80,000	35,00,000
Eastern Bengal and Assam	7,34,541	8,00,212	8,63,089	...	...	...
Bengal (old)	27,12,983	27,87,151	29,16,661	...	...	...
TOTAL	1,46,46,252	1,52,71,178	1,59,52,891	1,64,86,000	1,6[illegible]95,000	1,72,77,000
TOTAL INDIA Rs.	1,58,18,078	1,64,60,115	1,72,03,865	1,77,26,000	1,80,65,000	1,88,12,000
Equivalent in Sterling £	1,054,538	1,097,341	1,146,924	1,181,700	1,204,300	1,254,100
England £	2,039,502	2,048,548	2,040,496	2,063,000	2,074,000	2,077,000
TOTAL £	3,094,040	3,145,889	3,187,420	3,244,700	3,278,300	3,331,100

RECEIPTS.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	2,91,348	3,08,811	3,18,567	2,81,000	3,03,000	3,03,000
2. Baluchistan	2,822	2,753	3,448	3,000	3,000	3,000
3. North-West Frontier	12,018	17,704	19,420	20,000	18,000	18,000
4. Other Provinces	8,80,361	9,13,517	8,95,188	9,07,000	9,36,000	9,39,000
TOTAL	11,86,550	12,42,785	12,36,643	12,11,000	12,60,000	12,63,000
Provincial.						
1. Central Provinces	62,208	78,136	91,430	90,000	1,11,000	1,43,000
2. Burma	25,342	24,494	22,594	25,000	20,000	20,000
3. Assam	...	...	...	4,000	4,000	5,000
4. Bengal (new)	...	...	...	42,000	46,000	42,000
5. Bihar and Orissa	...	...	...	29,000	18,000	18,000
6. United Provinces	1,13,154	99,493	86,002	92,000	70,000	86,000
7. Punjab	87,045	62,344	78,973	67,000	84,000	81,000
8. Madras	79,184	85,837	87,537	85,000	88,000	90,000
9. Bombay	2,66,646	3,24,321	3,41,588	3,65,000	3,70,000	3,80,000
Eastern Bengal and Assam	10,116	10,160	10,140	...	...	...
Bengal (old)	66,558	64,392	66,359	...	...	...
TOTAL	7,10,253	7,49,227	7,84,623	7,99,000	8,11,000	8,68,000
TOTAL INDIA Rs.	18,96,803	19,92,012	20,21,266	20,10,000	20,71,000	21,31,000
Equivalent in Sterling £	126,453	132,801	134,751	134,000	138,100	142,100
England £	65,633	62,688	66,719	65,100	63,100	64,[illegible]
TOTAL £	192,086	195,489	201,470	199,100	201,200	206,700

140. The figures of Imperial revenue shown against "Other Provinces" represent the receipts of certain abolished funds, the assets and liabilities of which were taken over by the Government, as well as the subscriptions paid by members of the Indian Civil Service for securing certain pensionary benefits for their families. The charges on account of such pensions as well as of the pensions of the abolished funds are recorded in the accounts as Imperial expenditure.

EXPENDITURE.

Revised, 1912-13.

141. The growth in the pension charges in 1912-13, both in India and in England, has exceeded the provision made on this account in the Budget, a part of the increase being caused by a larger demand for commutation of pensions.

Budget, 1913-14.

The estimates for next year provide for the normal growth of the retired list and for the grant of pensions and gratuities to discharged officers and men of the disbanded Border Military Police in the North-West Frontier Province.

REVENUE.

142. The variations in the figures are unimportant and call for no remark.

XXIII AND 30.—STATIONERY AND PRINTING.

EXPENDITURE.

	Accounts, 1909-1910	Accounts 1910-1911	Accounts, 1911-1912.	1912-1913. Budget	1912-1913. Revised.	Budget. 1913-1914.
Imperial.						
1. Central Stationery Office	2,73,459	2,53,854	2,56,521	2,60,000	2,19,000	2,41,000
2. Stationery purchased for Central stores.	44,50,415	44,57,724	40,06,02[illegible]	39,85,000	37,80,000	10,80,000
3. Government Presses (mainly Calcutta, Simla and Delhi)	17,56,894	16,36,519	1[illegible],71,665	15,39,000	16,65,000	16,38,000
4. Other charges	12,002	20,473	13,435	15,000	9,000	7,000
5. *Deduct*—Value of supplies to Local Governments and Administrations and to Postal and Telegraph Departments, etc.	—54,60,855	—53,02,221	—48,40,807	—48,05,000	—47,29,000	—48,89,000
6. Delhi Province		..	..	.	6,000	9,000
7. Baluchistan	1,914	2,186	2,800	3,000	2,000	3,000
8. North-West Frontier	71,879	83,503	82,738	1,29,000	92,000	1,09,000
TOTAL	11,05,708	11,52,068	10,92,292	11,46,000	10,74,000	11,96,000
Provincial.						
1. Central Provinces	3,27,458	4,50,161	3,37,128	3,77,000	3,69,000	4,44,000
2. Burma	8,29,139	8,13,145	7,83,162	8,09,000	8,0[illegible],000	7,[illegible]3,000
3. Assam			.	1,48,000	1,73,000	1,8[illegible],000
4. Bengal (new)	.			12,55,000	1[illegible]1,000	13,[illegible]0,000
5. Bihar and Orissa	..		...	5,00,000	3,17,000	4,6[illegible],000
6. United Provinces	8,47,854	8,65,724	8,24,460	8,54,000	8,[illegible]1,000	8,65,000
7. Punjab	7,52,006	7,54,841	7,17,830	7,80,000	7,23,000	7,02,000
8. Madras	15,66,157	14,06,004	1[illegible],[illegible]4,7[illegible]9	14,71,000	18,51,000	16,46,000
9. Bombay	15,1[illegible]361	13,34,884	13,61,930	13,25,000	12,29,000	12,47,000
Eastern Bengal and Assam	8,58,571	7,78,524	7,10,167		..	...
Bengal (old)	13,17,476	12,31,270	10,90,495	.	...	...
TOTAL	80,07,922	77,24,553	73,79,431	75,19,000	77,37,000	77,15,000
TOTAL INDIA R	91,13,630	88,76,621	84,71,823	86,65,000	88,11,000	89,11,000
Equivalent in Sterling £	607,575	591,775	564,788	577,700	587,400	594,100
England { Stores £	110,710	115,544	98,374	106,400	90,000	77,400
England { Other charges	6,437	6,850	6,[illegible]29	7,000	6,400	7,200
TOTAL £	724,722	714,169	669,691	691,700	683,800	678,700

REVENUE.

	Accounts, 1909-1910	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	4,68,484	4,53,087	4,46,335	4,11,000	4,33,0[illegible]0	4,18,000
2. Delhi	...	...	...	.	3,000	6,000
3. Baluchistan	583	387	192	1,000	..	1,000
4. North-West Frontier	9,511	14,070	18,008	16,000	19,000	1[illegible],000
5. Other Provinces	1,83,876	2,13,430	1,97,[illegible]3[illegible]	1,74,000	1,78,000	1,8[illegible],000
TOTAL	6,62,454	6,80,974	6,61,[illegible]71	6,02,000	6,33,000	6,2[illegible],000
Provincial.						
1. Central Provinces	45,532	45,133	37,537	44,000	40,000	59,000
2. Burma	54,137	58,860	62,280	63,000	56,000	56,000
3. Assam		..	...	8,000	14,000	9,000
4. Bengal (new)	..	...	...	1,35,000	1,32,000	1,30,000
5. Bihar and Orissa		..	.	25,000	32,000	32,000
6. United Provinces	1,63,859	1,44,974	1,48,212	1,47,000	1,42,000	1,46,000
7. Punjab	1,39,492	1,47,293	1,43,944	1,77,000	1,[illegible]4,000	1,34,000
8. Madras	1,10,014	1,14,164	1,03,893	1,09,000	1,05,000	1,04,000
9. Bombay	1,00,175	1,06,311	1,24,474	1,15,000	1,20,000	1,15,000
Eastern Bengal and Assam	15,621	17,941	47,283	...	...	...
Bengal (old)	1,38,569	1,49,162	1,24,0[illegible]3	..	...	...
TOTAL	7,67,399	7,83,868	7,9[illegible],[illegible]91	8,23,000	7,[illegible]5,000	7,85,000
TOTAL R	14,29,853	14,64,842	14,[illegible]3,[illegible]2	14,25,000	14,28,000	14,14,000
Equivalent in Sterling £	95,324	97,656	[illegible]6,891	95,000	95,200	94,300

EXPENDITURE.

Revised, 1912-13. 143 The total expenditure on stationery and printing—Imperial and Provincial—in 1912-13, exclusive of the charges of the commercial departments, shows a satisfactory decrease of R1 18 lakhs (£7,900) as compared with the Budget estimate, while a further decline of R·76 lakh (£5,100) is anticipated in 1913-14 The Imperial outlay in the current year, in both India and England, will fall short of the Budget provision by R3 36 lakhs in spite of an increase of R1 06 lakhs in the charges of the Government of India presses caused mainly by the transfer of a portion of the Calcutta Press to Delhi; and *Budget, 1913-14.* the Budget for 1913-14 provides for a further decrease of R 55 lakh

Revised, 1912-13. 144 The Provincial expenditure in 1912-13 will exceed the Budget grant by R2·18 lakhs, a large excess of R3 80 lakhs in Madras mainly in connection with the purchase of the Lawrence Asylum press being partly counterbalanced by savings in Bombay and some other provinces. The large increase over the Budget provision shown against Bengal in the table at page 85 and the decrease shown against Bihar and Orissa are nominal and are caused by the printing of forms for the latter province by the former, payment for which is made by a transfer adjustment through Land Revenue. The total provision *Budget, 1913-14.* for Provincial expenditure in 1913-14 is R 22 lakh less than the Revised estimate for 1912-13, the allowance for normal growth in most of the provinces being counterbalanced by the absence of the special expenditure which will be incurred in Madras during the current year.

REVENUE.

145 The figures show little variation and call for no remark. The Imperial revenue shown against "Other provinces" represents recovery of the value of stationery supplied to railways, municipalities and other local bodies.

XXIV AND 31.—EXCHANGE.

	Accounts, 1909-1910	Accounts, 1910-1911	Accounts 1911-1912.	1912-1913.		Budget, 1913-1914.
				Budget.	Revised.	
Revenue . . R	6,67,215	10,51,256	15,85,457	...	16,39,000	5,00,000
Equivalent in Sterling £	44,481	70,084	105,697	..	109,300	33,300
Expenditure . . R	.	...	..	...	...	...
Equivalent in Sterling £	...	...	..	...	...	...

146 The accounts of the Government of India are prepared on a sterling basis, the rupee transactions in India being converted into pounds at the rate of R15=£1 and then added to the sterling transactions in England; and the comparatively small sums which have to be brought to account owing to the fact that the remittances to defray the net expenditure in England are not effected at exactly sixteen pence to the rupee are shown under this head

Revised, 1912-13

147 In the current year the average rate to be obtained on the net remittance of funds from India to England is estimated at £1=R14 944, and there is accordingly a gain of R16 39 lakhs under this head

Budget, 1913-14.

In the Budget estimate for next year, credit has been taken for a moderate receipt of R5 lakhs.

XXV AND 32.—MISCELLANEOUS

EXPENDITURE.

	Accounts, 1909-1910.	Accounts, 1910-1911	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget 1913-1914.
Imperial.						
1. Remittance charges mainly in connection with movements of Government funds	2,92 110	3,99,493	4 18,7[illegible]3	3,87,000	6,21,000	4,89,000
2. Special Commissions of enquiry	15,413	678	8 008	8 000	1,92,000	3,30,000
3. Other charges						
(a) in Delhi		.			10,000	20 000
(b) in the Frontier Province	25,772	51,758	8,849	27,000	2[illegible],000	22,000
(c) elsewhere	1,48,033	5,71,73[illegible]	4 76 [illegible]33	7,80,000	3,[illegible] 000	12,87,000
Total	7,82 358	10 23,659	[illegible] 62,113	[illegible]2,02 000	11,8[illegible],000	21,18,000
Provincial						
1. Central Provinces	1,06,[illegible]47	93,[illegible]57	1,22,415	1,38,000	1,38,000	1,17,000
2. Burma	3 89,035	1,79 92[illegible]	5 52,943	1,90,000	[illegible]78,0[illegible]0	5,20,000
3 Assam				3,17,000	3,66,000	3,88 000
4 Bengal (new)				8 13,000	5,[illegible],000	9,[illegible]3 000
5. Bihar and Orissa				1,23 000	97 000	1,68,000
6. United Provinces	13 63,207	6,57,232	[illegible] 61,451	1,47,000	1,61 000	1,85,000
7. Punjab	3,12,859	3,17,888	3,07,508	1,26,000	[illegible],27,000	5,10,000
8. Madras	3,[illegible]9,215	3,77,684	3 73,921	4,34,000	5,77,000	4,3[illegible],000
9. Bombay	2,88,843	3,94,007	17,79,762	4,81,000	[illegible],35,000	4,95,000
Eastern Bengal and Assam	5,93,878	6,25,371	5,68,026			
Bengal (old)	3,93,697	3,50,909	3,96,802			
Total	38,17,411	32,96,671	43,47,828	33,99,000	31,19,000	38,06,000
TOTAL INDIA R	45,99,769	43,20,333	53,09,941	46,01,000	46,02,000	59,54,000
Equivalent in Sterling £	306,652	288,022	3[illegible]3,996	306,700	306,800	3[illegible],900
England £	50,878	31,370	34,913	31,500	37,400	48,500
TOTAL £	357,530	319,392	388,909	338,200	344,200	445,400

REVENUE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	5,21,811	5,39,945	13,89,759	4,93,000	6,90,000	5,80,000
2. Delhi	..	.	...	..	10,000	18,000
3. Baluchistan		7,738	6,769	8,000	38,000	7,000
4. North-West Frontier	1,20,077	1,29,781	1,43,547	1,42,000	1,38,000	1,06,000
5 Other Provinces	6,03,324	8,41,284	9,93,941	4,95,000	6,10,000	6,33,000
TOTAL	12,45,212	15,18,748	25,34,016	11,38,000	15,16,000	13,44,000
Provincial.						
1. Central Provinces	6,88,715	2,78,708	1,17,049	1,51,000	1,61,000	78,000
2. Burma	74,033	1,06,094	76,016	72,000	78,000	78,000
3. Assam	...	...		32,000	47,000	45,000
4. Bengal (new)	..	...	...	4,87,000	6,36,000	5,91,000
5. Bihar and Orissa	.	...	.	3,25,000	3,28,000	3,14,000
6. United Provinces	5,03,517	2,27,179	4,00,649	2,75,000	3,25,000	2,95,000
7. Punjab	9,42,339	7,89,241	9,69,675	7,37,000	8,63,000	3,87,000
8. Madras	2,85,386	3,10,584	3,29,036	2,93,000	2,86,000	2,93,000
9. Bombay	3,83,023	84,079	1,13,522	1,20,000	1,44,000	72,000
Eastern Bengal and Assam	2,60,160	3,02,650	3,76,197	..	...	...
Bengal (old)	10,09,099	6,57,848	6,68,402	...	...	...
TOTAL	41,46,272	27,56,333	30,50,546	24,92,000	28,68,000	21,[illegible]
TOTAL INDIA R	53,91,484	42,75,131	55,84,562	36,30,000	43,84,000	34,[illegible],000
Equivalent in Sterling £	359,432	285,009	372,304	242,000	292,200	233,100
England £	14,565	29,653	36,714	16,300	15,200	21,800
TOTAL £	373,997	314,662	409,018	258,300	307,400	254,900

148. Charges in connection with the remittance of Government treasure are Imperial in all provinces; so is the discount paid, or the premium levied, in connection with the sale of bills at treasuries and currency offices to facilitate trade remittances of funds. The only other important items of Imperial revenue realised or expenditure incurred in the various provinces under this head are those of an extraordinary character exceeding R10,000 in amount.

EXPENDITURE.

(a) *India—Imperial.*

Revised, 1912-13.

149. The Revised estimate for 1912-13 is only R 19 lakh less than the Budget. The bulk of the reserve provision of R5 lakhs made in the latter under this head for unforeseen charges, has been appropriated to meet necessary and sanctioned outlay, mostly under other heads of account; but the resultant decrease under this head is almost wholly counterbalanced by an excess expenditure of R2·34 lakhs on the remittance of Government funds, caused by the heavy demand for rupees, and by the charges of the Public Service Commission which are expected to amount to R1·79 lakhs.

Budget, 1913-14.

150. The Budget estimate for 1913-14 provides for normal charges, for a full year's cost of the Public Service Commission (R3 30 lakhs), as well as for a reserve allotment of R10 lakhs for unforeseen expenditure. It exceeds the Revised estimate for the current year by R9·65 lakhs, the increase in the expenditure of the Public Service Commission being nearly counterbalanced by an anticipated reduction in the remittance charges.

(b) *India—Provincial.*

Revised, 1912-13.

151. The total Revised estimate for 1912-13 does not differ materially from the Budget provision There is a large decrease of R2·56 lakhs in Bengal, in spite of a lump entry of R1·50 lakhs to meet the cost of grain compensation allowances to menial servants, caused by the record under other heads of account, of expenditure incurred from certain reserve and other provisions which were made in the Budget under this head. But on the other hand, there is an increase of R1 23 lakhs in Madras, mainly in connection with the charges of certain commissions of enquiry; of R1 01 lakhs in the Punjab owing to the write-off of the balance of a loan given to the late Dehra Ghazi Khan municipality; and of R·54 lakh in Bombay caused by the grant of special contributions to local funds in aid of famine relief expenditure The variations in the other provinces are of less importance and call for no remark

Budget, 1913-14.

152 The total Budget for 1913-14 is R3 87 lakhs higher than the Revised estimate for the current year. There is an increase of R3 96 lakhs in Bengal caused by a higher provision for grain compensation allowance and a reserve grant of R2 5 lakhs. Increases of smaller magnitude appear in the estimates of some of the other provinces. But on the other hand, there will be a decrease in expenditure in Madras, Bombay and the Punjab owing to the absence of the special items included in the Revised estimate of the current year. The decrease in the last named province would have been greater but for a reserve provision of R1 lakh for unforeseen expenditure.

(c) *England.*

Revised, 1912-13.

153 The increase of £5,900 in the current year over the Budget estimate occurs chiefly in the miscellaneous charges connected with the supply of stores to India The further increase of £11,100 in the Budget estimate for 1913-14 is mainly due to a provision of £10,500 for the charges of the Public Service Commission.

Budget, 1913-14.

REVENUE

(a) *India—Imperial.*

Revised, 1912-13.

154. The increase of R3·78 lakhs in the Revised estimate for 1912-13 over the Budget is due to higher receipts from premia on bills, the demand for which has been stimulated by the activity of trade, and to special receipts from

Budget, 1913-14. various sources. The Budget for 1913-14 is taken at R1·72 lakhs less than the Revised estimate for the current year Provision has been made for normal receipts only and allowance has been made for the discontinuance of the twenty per cent contributions on the land cess hitherto recovered from rural boards in the North-West Frontier Province.

(b) *India—Provincial*

Revised, 1912-13 155. The revenue in 1912-13 is expected to exceed the Budget by R3 76 lakhs. The bulk of the improvement will be caused by larger credits on account of unclaimed deposits mostly in Bengal, and by special receipts from sale of land in the Punjab as well as from certain other sources. The absence of *Budget, 1913-14.* these abnormal receipts and the discontinuance of the twenty per cent. contribution from rural boards in the Punjab account for the decrease of R7·15 lakhs in the Budget for next year as compared with the Revised estimate for 1912-13.

(c) *England.*

Revised, 1912-13 156 The Revised estimate for 1911-12 does not differ materially from the Budget The increase in 1913-14 is due to a special receipt in respect of *Budget, 1913-14.* marine insurance and to higher receipts on account of diplomatic and consular services in Persia

33 TO 36.—FAMINE RELIEF AND INSURANCE.

	Accounts, 1909-1910.	Accounts, 1910-1911	Accounts, 1911-1912.	1912-1913		Budget, 1913-1914
				Budget	Revised.	
INDIA.						
Famine Relief { Imperial	9,02,639	34,789	17,14,503	20,02,000	29,30,000	6,99,000
Famine Relief { Provincial	2,93,728	252	- 100			
Construction of Protective Railways	1,80,226	4,00,969	4,37,689	4,04,000	4,35,000	1,29,000
Construction of Protective Irrigation Works	63,05,659	52,71,178	56,83,204	67,23,000	60,87,000	72,63,000
Reduction or Avoidance of Debt .	71,30,068	90,16,422	68,69,505	54,98,000	52,18,000	68,01,000
TOTAL INDIA R	1,48,12,320	1,47,23,610	1,47,04,801	1,46,27,000	1,46,70,000	1,48,92,000
Equivalent in Sterling £	987,488	981,574	980,320	975,100	978,000	992,800
ENGLAND						
Construction of Protective Railways		10,164	15,096	16,400	14,900	.
Construction of Protective Irrigation Works	12,512	8,262	4,584	8,500	7,100	7,200
TOTAL INDIA AND ENGLAND	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Revised, 1912-13.

157. The Revised estimate for the current year shows an outlay of R29·30 lakhs under the head "Famine Relief" against a Budget provision of R20 02 lakhs. The bulk of the expenditure occurs in Bombay (*viz*, R28 40 lakhs), where relief operations have continued throughout the year in the northern districts and a payment of about R4 lakhs has been made to railways in connection with concession rates charged on the carriage of fodder A small amount of expenditure will also be incurred in the United Provinces on account of relief operations in the Mirzapur district The amount available for famine insurance accordingly amounts to R120 70 lakhs, of which R68 52 lakhs will be spent on Protective works and R52 18 lakhs appropriated for the reduction or avoidance of debt

Budget, 1913-14.

158 In the Budget estimate for 1913-14 provision has been made as usual for a total grant of R150 lakhs under this group head A moiety of this sum will be allotted for the construction of Protective works Out of the other moiety R6 99 lakhs will be required for actual famine relief expenditure, in the Ahmednagar district of Bombay (R4 00 lakhs), the Mirzapur district of the United Provinces (R1 99 lakhs) and in Rajputana (R1 lakh); and the remainder, *viz*, R68 01 lakhs, will be utilised for the avoidance of debt Of the last-named sum, R37 50 lakhs appear in the Provincial section of the estimates as a result of the arrangements explained in the Financial Statement for 1907-08

CONSTRUCTION OF PROTECTIVE RAILWAYS

159. The Revised estimate for 1912-13 shows a petty excess over the Budget grant The whole of the grant for Protective Railways in 1913-14 will again be spent on outlay on the Dharmapuri-Hosur extension of the Morappur-Dharmapuri Railway in the Madras Presidency.

CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.

Revised, 1912-13.

160 In the Budget estimate for 1912-13 a total allotment of R75 lakhs was made for outlay on Protective Irrigation works Of this sum R68 5 lakhs represented the amount available from the Famine Insurance grant for this purpose, and the balance of R6 5 lakhs was the supplementary provision made from the general resources of Government to foster the rapid development of this important class of works The latter provision was shown under the separate head opened in the Irrigation section of the estimates. The probable expenditure, according to the Revised estimate, will, however, amount

Budget, 1913-14. to R61 93 lakhs only, chiefly in consequence of slow progress of work on the Tandula canal in the Central Provinces, and the Gangao dam in the United Provinces The whole of this outlay will appear in the Famine Relief and Insurance section of the accounts, and the whole of the grant (R6 5 lakhs) provided in the Irrigation section will lapse.

161. In the Budget estimate for 1913-14 the total allotment for Protective Irrigation works amounts to R90 lakhs, of which R73·71 lakhs represent the amount available from the Famine Insurance grant for this purpose. The balance, *viz*, R16 29 lakhs, has been provided under the special head in the Irrigation section of the estimates. The distribution of the total sum of R90 lakhs is given in the table below:

	1912-1913.		Budget, 1913-1914.
	Budget.	Revised	
	R	R	R
1 Central Provinces			
(i) Tandula Canal	18,45,000	10,66,000	11,64,000
(ii) Tank projects	7,56,000	5,38,000	4,55,000
(iii) Other projects, etc.	1,99,000	2,18,000	3,31,000
2 Bengal	15,000	15,000	7,000
3 Bihar			
(i) Triboni Canal	7,07,000	7,00,000	6,61,000
(ii) Other projects, etc	53,000	46,000	39,000
4. United Provinces.			
(i) Betwa Canal (including Dhukwan weir)	26,000	60,000	27,000
(ii) Ken „ (including Gangao dam)	5,26,000	3,17,000	4,67,000
(iii) Dassan „	2,73,000	2,92,000	88,000
(iv) Ghaggar „	92,000	1,75,000	4,51,000
(v) Other projects, etc	2,83,000	2,28,000	1,53,000
5 Madras			
(i) Mopad project	1,50,000	50,000	3,69,000
(ii) Other projects	1,00,000	1,00,000	1,31,000
6. Bombay			
(i) Godaveri Canal	7,11,000	7,30,000	5,38,000
(ii) Chankapur Tank	67,000	62,000	99,000
(iii) Pravara river project	10,99,000	10,96,000	12,38,000
(iv) Nira Right Bank Canal	5,00,000	4,21,000	28,61,000
(v) Other projects, etc.	69,000	76,000	64,000
7 Minor administrations	9,000	5,000	7,000
8 Reserve provision	2,20,000	...	5,50,000
Deduct - Allowance for possible lapses in grants	*2,00,000*	.	*7,00,000*
	75,00,000	61,93,000	90,00,000
Deduct—Amount provided in the Irrigation Section (*vide* page 99) out of the Famine Insurance Grant	*6,50,000*	..	*16,29,000*
Net provision under head "35.- Construction of Protective Irrigation Works"	68,50,000	61,93,000	73,71,000

162 The Nira Right Bank Canal was sanctioned by the Secretary of State in June 1912 and a large allotment of R28 61 lakhs has been made for it in next year's Budget. Considerable sums have also been provided for the Tandula, Triberi, Godavari and Ghaggar Canals, the Gangao dam, and the Mopad and Pravara river projects.

XXVI to XXVIII and 38 to 41—RAILWAY REVENUE ACCOUNT.

	Accounts, 1909-1910	Accounts, 1910-1911	Accounts, 1911-1912.	1912-1913 Budget	1912-1913 Revised.	Budget, 1913-1914
	R	R	R	R	R	R
STATE RAILWAYS— Gross Receipts	43,38,58,967	45,94,46,336	50,36,86,936	48,85,03,000	55,45,03,000	55,13,03,000
Deduct— Working Expenses	24,32,14,762	24,48,51,128	25,89,45,724	2[illegible],50,00,000	27,40,00,000	28,22,49,000
Surplus profits paid to Companies, etc.	48,37,249	69,60,184	72,30,008	61,67,000	98,19,000	59,70,000
Net Receipts	18,58,06,956	20,76,31,724	23,75,11,204	21,73,36,000	27,0[illegible],84,000	26,30,84,000
	£	£	£	£	£	£
Net Revenue equivalent at R15=£1	12,387,130	13,842,115	15,834,080	14,489,100	1[illegible],015,600	17,538,900
Interest and capital redemption charges						
Interest on Debt	5,653,551	5,842,334	6,279,070	6,513,600	6,698,800	6,969,900
Annuities in purchase of Railways .	3,357,708	3,357,634	3,357,301	3,357,800	3,357,700	3,379,500
Sinking Funds	165,206	171,264	177,677	184,300	184,300	191,500
Interest chargeable against Companies on advances	473,640	425,351	385,140	427,600	403,100	417,300
Interest on Capital deposited by Companies	1,894,316	2,007,339	1,825,970	1,862,700	[illegible]818,100	1,965,100
	11,544,421	11,803,922	12,025,158	12,316,000	12,492,000	12,913,300
Net Result	842,709	2,038,193	3,808,922	2,143,100	5,553,600	4,625,600
GUARANTEED RAILWAYS— Net Result .	1,716	710				...
Other Receipts . .	58,296	39,346	57,645	51,100	71,800	84,600
Other Charges .	77,799	60,753	78 797	172,300	109,300	157,900
Net Result .	-- 19,503	21,407	--21,152	- 121,200	37,500	—73,300
TOTAL NET RESULT .	824,922	2,017,496	3,787,770	2,021,900	5,516,100	4,552,300
Redemption of capital from revenue . .	760,[illegible]	786,187	812,928	842,135	840,561	869,165
STATISTICS— State Railways— Capital Expenditure to March 31st-						
Expenditure by Government	175,857,946	188,434,371	195,464,910	203,331,671	204,454,910	214,579,010
Expenditure by Companies .	45,950,494	37,856,690	38,604,907	39,886,890	39,727,007	41,613,607
Outlay on the East Indian Railway from Debentures raised by the Company . .	14,587,268	14,587,268	14,587,268	14,587,268	14,587,268	14,587,268
Outlay on the South Indian Railway by the Company .	1,513,816	1,513,816	1,513,816	1,513,816	1,513,816	1,513,816
Outlay on the Bombay, Baroda and Central India Railway by the Company . .	959,364	959,364	959,364	959,364	959,364	959,364
Outlay on the Great Indian Peninsula Railway by the Company . .	958,880	3,253,158	3,253,158	3,253,158	3,253,158	3,253,158
TOTAL .	239,827,768	246,604,667	254,383,423	263,532,167	264,495,523	276,506,223
Miles open on April 1	24,066	24,604	24,873	25,215	25,176	25,643

163 The Gross Receipts and Working Expenses of State Railways include the following figures on account of the Jorhat State Railway in Assam which is the only line whose transactions are recorded in the Provincial section of the accounts:—

	Accounts, 1909-10 R	Accounts, 1910-11. R	Accounts, 1911-12 R	Budget, 1912-13 R	Revised, 1912-13. R	Budget, 1913-14 R
Gross Receipts . .	95 895	95,331	1,16,465	1,00 000	1 10 000	1,10 000
Working Expenses .	96,184	80,820	84,107	85,000	88,000	87,000

Revised, 1912-13.
Gross Receipts

164 In view of the phenomenal growth of Gross Receipts of State Railways in 1911-12, and of the fact that a considerable portion of it was contributed by the specially favourable traffic conditions of the year, the Budget estimate for 1912-13 was deliberately taken at a moderate figure of about R48·85 crores. The traffic returns have again far outrun anticipations and the receipts are now expected to amount to about R55 45 crores or R6·60 crores more than the Budget estimate. The greater portion of the increase has already been earned The improvement is due to a continuance of prosperous conditions both of trade and agriculture, which has led to an exceptionally heavy traffic in wheat, grain, and cotton; but a substantial portion of the growth is also contributed by the coaching traffic which has been stimulated by the activity of business and the marriages and pilgrimages of an auspicious Hindu year All the principal lines share in this improvement. More than half of it is obtained naturally from the three lines, *viz*, the East Indian, Great Indian Peninsula, and North-Western Railways, which traverse the tracts where the bulk of the exportable produce is grown. Important increases occur also on the Bombay, Baroda and Central India Railway in consequence of a brisk coaching traffic and heavy bookings of cotton, grain and fodder; on the Bengal-Nagpur Railway due to an exceptionally heavy pilgrim traffic to Puri and to larger transport of coal and other goods; on the Oudh and Rohilkhand Railway due to additional mileage opened during the year and to heavy traffic in wheat and grain; on the Madras and Southern Mahratta and South Indian Railways owing to a general development of both the passenger and the goods traffic; and on the Eastern Bengal Railway caused by a brisker movement of jute

Working Expenses

165. The Revised estimate of Working Expenses exceeds the Budget grant by R90 lakhs The increase is due to the heavier traffic handled and also to larger expenditure on renewals of permanent-way and rolling-stock than was anticipated in the Budget

Payment of Surplus profits, etc

166 The increase of R36 52 lakhs in the provision for the payment of surplus profits to Companies is a concomitant of the improvement in the net revenue.

Budget, 1913-14.
Gross Receipts

167 The Budget estimate of Gross Receipts in 1913-14 is taken at C32 lakhs less than the Revised estimate of 1912-13. It is considered prudent, in view of the heavy growth which has taken place in the revenue in the current year and of the falling-off in the earnings of the North-Western Railway as indicated in the latest traffic returns, to provide for a moderate revenue in the coming year.

Working Expenses

168. The grant for Working Expenses in 1913-14 exceeds the Revised estimate for the current year by R82 49 lakhs. The increase is due to enhanced provision for necessary renewals of permanent-way and rolling-stock and to the continued rise in the price of coal On the other hand, the Budget estimate allows for a decrease of R38·49 lakhs in the payment of Surplus profits to Companies, etc, in view of the lower estimate of net earnings in the coming year and of the payment in 1913-14 of surplus profits for nine months, and in some cases for only three months, consequent on the adoption of the financial in place of the calendar year for the distribution.

Payment of Surplus profits, etc

INTEREST CHARGES.

Revised, 1912-13

169. The rise in expenditure in 1912-13, as compared with the Budget estimate, under Interest on Debt is due to variation in the rate of interest charged on certain loan funds (*vide* paragraph 77) as well as to an increase in the Capital outlay. The saving in Interest on Capital deposited by Companies is due to failure to issue railway debentures to the extent anticipated in the

Budget, while the decrease in Interest chargeable against Companies on advances is caused by lapses in capital grants.

170. The increase in the total interest charge in 1913-14 is a result of the growth in the capital cost of Railways. *Budget, 1913-14.*

OTHER RECEIPTS.

171. The receipts shown under this head represent recoveries from the Travancore Durbar of its share of the loss on the Travancore branch of the South Indian Railway; the Government share of the surplus profits of the Rohilkhand-Kumaon, Southern Punjab and Amritsar-Patti Railways payable under the terms of their respective contracts; dividends on certain shares of the Ahmedabad-Dholka Railway allotted to the Government in repayment of expenditure incurred by it on behalf of the Railway; and sale-proceeds of land relinquished by Railway Companies. The improvement of R3 10 lakhs (£20,700) in the receipts in the current year over the Budget estimate and the further increase of R1 92 lakhs (£12,800) provided in the Budget of 1913-14 occur mainly in the Government share of the surplus profits of the Southern Punjab Railway.

OTHER CHARGES

172. These consist of cost of land required by certain companies, the contracts with which provide for the free supply of all land wanted for the purposes of the railways undertaken by them, and of miscellaneous items such as surveys and controlling establishments (including the Railway Board) A share of the cost of control is charged to the working expenses of each railway company and the recoveries thus made are adjusted by deduction from the miscellaneous expenditure The details are:

		Accounts, 1911-12.	1912-13. Budget.	1912-13. Revised	1913-14. Budget.
Imperial					
1 Subsidised Companies—Land		8,96,204	18,00,000	7,64,000	16,00,000
2 Miscellaneous expenditure		2,62,400	7,60,000	8,47,000	7,58,000
Provincial					
1. Subsidised Companies—Land		13,190	19,000	19,000	10,000
2 Miscellaneous expenditure (Surveys)		10,160	7,000	9,000	
TOTAL	R	11,81,954	25,86,000	16,39,000	23,68,000
	£	78,797	172,300	109,300	157,900

Land—A large lapse of R10 36 lakhs is expected in the Imperial Budget grant for the current year mainly in the provision for the Jullundur-Doab, Mandra-Bhon and Tiruturaipundi-Vedaraniam Railways The principal allotments made in 1913-14 are for the Bengal and North-Western, Darjeeling-Himalayan Extension, Vishnupur-Burdwan and Tiruturaipundi-Vedaraniam Railways

Miscellaneous Expenditure.—The increase of R 87 lakh in the Revised estimate for 1912-13 as compared with the Budget is due to the inception of certain surveys for which no provision was made in the Budget. The Budget for 1913-14 is made up as follows:— *Revised 1912-13.* *Budget, 1913-14.*

Allotment for Surveys	8,00,000
Charges of the Railway Board and other establishments	16,08,000
Deduct—Recoveries from Railway Companies on account of cost of supervision	16,50,000
TOTAL	7,58,000

XXIX—XXX AND 42, 42-A and 43.—IRRIGATION.

IRRIGATION	Accounts, 1909-10	Accounts, 1910-11.	Accounts, 1911-12.	1912-1913. Budget	1912-1913. Revised	Budget, 1913-1914.
	R	R	R	R	R	R
MAJOR WORKS.						
Revenue { Direct Receipts	3,46,06,161	3,43,20,758	3,57,22,988	3,43,87,000	3,90,85,000	3,92,93,000
Revenue { Land Revenue	1,67,60,820	1,76.70,078	2,02,71,977	2,07,64,000	2,25,90,000	2,29,46,000
Expenditure { Working Expenses	1,64,13,166	1,66 44,319	1,71,76,543	1,65,88,000	1,71,35,000	1,74,39,000
Expenditure { Interest	1,42 53,680	1,50,45,994	1,59,94,080	1,68,45,000	1,74,57,000	1,84,94,000
NET REVENUE IN INDIA R	2,07,00,135	2,03,00,523	2,28,24,342	2,1",18,000	2,70,83,000	2,63,06,000
Equivalent in Sterling £	1,380,009	1,353,369	1,521,623	1,447,900	1,805,600	1,753,700
Expenditure in England (Interest) £	108,465	112,344	116,595	118,500	124,800	126,900
NET REVENUE £	1,271,544	1,241,025	1,405,028	1,329,400	1,680,800	1,626,800
CONSTRUCTION OF PROTECTIVE WORKS £				41,300	.	108,600
MINOR WORKS						
Receipts - Direct	35,35,360	34,26,980	37,05,809	36,65,000	37,68,000	38,20,000
Expenditure	1,35,14,021	1,32,72,185	1,26,91,097	1,38,45,000	1,28,75,000	1,38,96,000
NET EXPENDITURE IN INDIA R	99,78,661	98,46,205	89,85,288	1,01,80 000	91,07,000	1,00,76,000
Equivalent in Sterling £	665,244	656,348	599,019	678,700	607,200	671,700
Expenditure in England £		290	840	1,200	1,900	7,200
NET EXPENDITURE	665,244	656,638	599,859	679,900	609,100	678,900
STATISTICS OF MAJOR WORKS						
Capital Outlay to March 31 . R	48,38,58,606	50,70,03,625	53,59,97,753	56,61,80,500	56,47,02,000	59,54,52,000
Equivalent in Sterling £	32 257,240	33,800,175	35,733,184	37,678,700	37,646,800	39,696,800

General Result

Major Irrigation

173 Taking India as a whole, the net financial result of the working of Major Irrigation works in 1912-13 will be better than the Budget forecast by £351,400 (R52 71 lakhs) There is a large improvement of R46 98 lakhs in the Direct Receipts and of R18 26 lakhs in the share of Land Revenue, but R12 53 lakhs of this are required to meet increase in expenditure. A small diminution of £54,000 (R8·09 lakhs) in the net profit is likely to take place next year Allowance has been made for an increase of R5·58 lakhs in the Gross Revenue; but this improvement will be more than counterbalanced by a higher provision of R3 04 lakhs for Working Expenses and a large growth of R10 69 lakhs in the interest charges in consequence of the considerable outlay now being incurred on new projects in the Punjab and elsewhere, the benefits of which will not be realised for some time to come The net result under Minor Irrigation works in 1912-13 is slightly better than the Budget estimate, owing to a small improvement in revenue and a considerable saving in expenditure; the estimate for next year provides for a further small growth in the receipts and for a much larger expenditure

Minor Irrigation

174 The figures for Land Revenue due to Irrigation have already been examined in paragraphs 10 and 11 along with those for Land Revenue proper. The details of the other heads are exhibited in the following tables.

XXIX AND 42—MAJOR WORKS.

Direct Receipts.

IRRIGATION.	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. Central Provinces	31,5[illegible]0	57,701	58,[illegible]08	85,[illegible]00	76,000	[illegible]0,000
2 Burma	8[illegible]07[illegible]0	8 20,718	[illegible],15,430	10,52,0[illegible]0	10,2[illegible],0[illegible]	10,72,[illegible]00
3. United Provinces	3,[illegible]0,824	3 2[illegible] 223	3,1[illegible],702	2,[illegible]2 000	2,35,000	3,00,000
4 North-West Frontier	7,52,1[illegible]	7,1[illegible],876	7,1[illegible],90[illegible]	7,50,000	8,50,000	7,[illegible]0,000
Total	19,45,233	19,16,518	20,07,515	21,49,000	21,89,000	22,12,000
Divided and Provincial						
1. Bengal				2,63,000	2 63,000	2,80,000
2 Bihar and Orissa				22,87 [illegible]00	22 [illegible]0,000	23,80,000
3 United Provinces	83,74 5[illegible]	83 31 178	[illegible]2 [illegible]0 232	75 57 [illegible]00	7[illegible], 2[illegible]	82,41,000
4 Punjab	1,9[illegible],96,790	1,99 88 912	2, 3 07,[illegible]	2,05 25 000	2 [illegible],[illegible]3,000	2 14,70 000
5. Madras	1,21,0[illegible]8	2 [illegible]8 [illegible]20	2[illegible]3, 00	2,64 000	2[illegible] 00	2,58,000
6. Bombay	12,66,051	12 18 23[illegible]	13 3 ,1 2	13,12,000	13,28,000	14,[illegible]2,000
Bengal (old)	27,02,520	25 [illegible]3 762	2 , 8 000			
Total	3,2 ,60,928	3 2[illegible],01 210	3 37,15 113	[illegible],22 38,000	3,[illegible]8,96,000	3,70,81,000
TOTAL R	3,46,06,161	3 13, 0,755	3,57,22 [illegible]88	3,43,87,000	3 [illegible] 8[illegible],000	3,[illegible]2[illegible]3,000
Equivalent in Sterling £	2, 07,077	2 2[illegible]3,051	2,38[illegible],533	2,292,500	2 [illegible],[illegible]00	2,619,500

WORKING EXPENSES

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial						
1. India General (Reserve provision)				1,63,000		1,45,000
2 Central Provinces	23 106	29,[illegible]00	19[illegible]	70 000	[illegible],0[illegible]0	50,000
3. Burma	2,19,178	2,[illegible]1 250	3 [illegible]2,822	1 [illegible]3 000	4,[illegible]7,000	4,4[illegible],000
4. United Provinces	2,35,[illegible]4[illegible]	2 19,611	3 3 14	1,28[illegible]00	3,78,000	4,50,000
5. North-West Frontier	2,63,1 3	3 15,[illegible]	3 2[illegible]3 8	2,70,000	3,[illegible]0,[illegible]0[illegible]	2,[illegible]0,000
Total	7,41,077	8 56,125	10[illegible]2 772	13,71,000	12,45,000	13,0[illegible],000
Divided and Provincial						
1 Bengal				2 2[illegible]00	[illegible],7[illegible],000	2,40,0 0
2. Bihar and Orissa				12,23[illegible]00	11 25,0[illegible]0	12,[illegible]6,000
3. United Provinces	31,[illegible]3,138	32,06,415	31,11,3[illegible]	[illegible]0,1[illegible],0[illegible]	30,[illegible]00	30,1[illegible],[illegible]0[illegible]
4. Punjab	75 32 165	74 1[illegible]	7 35 35[illegible]	71,1[illegible],00[illegible]	[illegible]03 [illegible]0	[illegible]0,[illegible]2,[illegible]0[illegible]
5. Madras	21,[illegible]1,88[illegible]	2[illegible] 57 219	22 23 700	22 13,0[illegible]0	2[illegible]3,[illegible]0[illegible]	21, 4,0.0
6. Bombay	10,19,128	13,[illegible]3 73[illegible]	[illegible]1,11 2 4	13 88 000	14 23 0[illegible]0	15,00,000
Bengal old	11,62,472	11 55,185	11,02 067			
Total	1,56,72,089	1,57,88,194	[illegible],83,771	1,52,14,000	1,58,90,000	1,61,39,000
TOTAL INDIA R	1,64,13,166	1,66,44,319	1,71,76,543	1,65,88,000	1,[illegible]1,35,000	1,74,39,000
Equivalent in Sterling £	1,091,211	1,109,621	1,145,103	1,105,900	1,142,300	1,162,600

The Imperial figures shown against the United Provinces represent the transaction of the Betwa, Ken and other "protective" canals.

DIRECT RECEIPTS.

(a) *Imperial.*

Revised, 1912-13.

175 The total revenue in 1912-13 will exceed the Budget estimate by R 40 lakh, an improvement of R1 lakh in the North-West Frontier Province owing to an increase in the irrigated area being partly counterbalanced by unimportant shortages in collections in the other provinces The Budget estimate

Budget, 1913-14.

for 1913-14 is generally based on the prospects of *rabi* irrigation in the current year and a normal *kharif* irrigation in the ensuing year, and the total collections are taken at R 23 lakh higher than in 1912-13

(b) *Divided and wholly Provincial.*

Revised, 1912-13.

176 The total Revised estimate for 1912-13 shows a large increase of R46·58 lakhs over the Budget. The bulk of this improvement, *viz*, R43 18 lakhs, will occur in the Punjab where the progress made with the Triple Canal project is bringing new areas under irrigation A rise of R3 95 lakhs in the collections is also expected in the United Provinces, where insufficient rain has necessitated the irrigation of larger areas for the *kharif* The variations in the other provinces are unimportant and call for no remark.

Budget, 1913-14.

177 The total Budget for 1913-14 provides for a growth in the collections of R1·85 lakhs only The estimates are generally based on the demand for *rabi* irrigation in the current year and on normal requirements in connection with next year's *kharif* Provision for a large increase has been made in Bihar and Orissa, and in the United Provinces, the insufficiency of winter rains having stimulated the demand for canal water for the standing *rabi* crops; and also in Bombay owing to the opening of the Godavari left bank canal and the revision of rates on the Nira canal On the other hand, the revenue in the Punjab has been taken at R3 73 lakhs less than the current year's Revised, in view of the doubtful prospects on some of the canals and the possible need for remissions, and also of the gradual supersession of owner's rates on certain canals by consolidated land revenue assessments

WORKING EXPENSES.

(a) *Imperial*

Revised, 1912-13.

178 The total Revised estimate for 1912-13 falls short of the Budget provision by R1 29 lakhs The decrease is due to a lapse in the reserve provision, only a portion of which was utilised to push on work on the Kabul River

Budget, 1913-14.

and the Lower Swat canals In the Budget estimate for 1913-14 provision has been made for a reserve allotment of R1 15 lakhs and for higher outlay on the Imperial canals in the United Provinces But a large reduction is expected in the outlay on the canals in the North-West Frontier Province and the total Budget is only R 55 lakh higher than the Revised estimate for the current year.

(b) *Divided and wholly Provincial.*

Revised, 1912-13.

179. The total expenditure in 1912-13 exceeds the Budget grant by R6 76 lakhs There is a large excess of R8 87 lakhs in the Punjab chiefly in consequence of higher outlay on special works and repairs on some of the canals, higher collection fees on the Upper Bari Doab canal and purchase of tramway plant for the head works of the Sirhind and Lower Chenab canals On the other hand, a considerable saving of R1 80 lakhs is expected in Madras owing mainly to want of labour and postponement of certain works for which provision was made in the Budget. The variations in the other provinces are unimportant and call for no remark.

Budget, 1913-14.

180 The estimates for 1913-14 provide generally for a normal scale of expenditure, and the total Budget exceeds the Revised estimate for 1912-13 by only R2·49 lakhs.

42A.—EXPENDITURE ON PROTECTIVE IRRIGATION WORKS IN ADDITION TO THAT CHARGED UNDER FAMINE RELIEF AND INSURANCE.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
India . .		..	..	6,50,000		16,20,000
Equivalent in sterling £	...	...	.	43,300	.	108,600

181. The figures have been already explained in paragraphs 160 and 161.

XXX AND 43.—MINOR WORKS AND NAVIGATION.

Revenue.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	23,721	23,215	18,852	25,000	20,000	22,000
2. Delhi .						1,000
3. Baluchistan	45,833	25,090	46,105	70,000	67,000	61,000
4. Punjab . .	7,85,999	8,51,632	7,12,?05	7,60,000	7,50,000	7,70,000
Total .	8,55,556	9,09,937	8,08,162	8,55,000	8,37,000	8,70,000
Divided and Provincial.						
1. Central Provinces .	19,210	31,673	31,015	35,000	37,000	50,000
2. Burma .	11,75,072	10,05,119	12,7?,025	12,50,000	12,?2,000	13,08,000
3. Assam . .			.			..
4. Bengal (new) . .				6,15,000	7,26,?00	7,3?,000
5. Bihar and Orissa .				?30?0	72,?00	72,000
6. United Provinces	1,69,725	1,60,?2?	1,50,841	1,16,000	1,64,?00	1,42,000
7. Punjab . .	72,?3?	?2,156	5?,3?9	61,000	65,000	6?,000
8. Madras . . .	2,17,2?9	20?,?06	2,16,985	2,15,000	2,25,000	2,14,000
9. Bombay .	3,50,825	3,57,104	3,?5,?3?	3,75,000	3,?0,000	3,67,000
Eastern Bengal and Assam . .	14	74	48			...
Bengal (old) .	6,65,52?	6,91,891	8,01,498	...	...	...
Total .	26,79,804	25,17,013	24,97,647	28,?0,000	29,31,000	29,50,000
TOTAL . R	35,35,360	34,26,950	?7,05,809	36,65,000	37,68,000	38,20,000
Equivalent in Sterling £	235,691	22?,465	217,054	2?4,300	251,200	254,700

Expenditure.

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General	1,14,102	1,01,264	78,641	8,03,000	1,05,000	7,17,000
2. Delhi . . .					2,000	3,000
3. Baluchistan . .	2,90,724	3,53,355	3,01,208	1,06,000	3,63,000	1,11,000
4. Punjab . .	9,94,141	10,47,668	10,0? 200	10,10,000	9,58,000	8,92,000
5. North-West Frontier	49,739	90,069	39,030	58,000	35,000	61,000
Total	11,48,506	16,22,356	14,31,139	19,76,000	14,63,000	17,81,000
Divided and Provincial						
1. Central Provinces .	4,89,8?7	4,53,536	5,35,221	6,00,000	5,00,000	5,00,000
2. Burma . . .	11,33,3?2	13,02,074	11,2?,708	14,60,000	14,00,000	14,70,000
3. Assam . .			..	72,000	7? 000	2,01,000
4. Bengal (new) .				16,67,000	16,?2,000	18,69,000
5. Bihar and Orissa				5,03,?00	?,04,?00	5,0?,000
6. United Provinces	4,74,312	5,35,848	4,22,432	3,39,000	4,34,000	2,58,000
7. Punjab . . .	69,786	80,897	1,07,297	1,13,000	1,06,000	1,95,000
8. Madras . .	41,07,?25	37,41,377	35,70,377	39,28,?00	35,70,000	38,94,000
9. Bombay	35,11,195	33,56,346	31,73,167	31,87,000	32,25,000	32,40,000
Eastern Bengal and Assam . .	1,17,162	1,07,133	1,29,956	...	..	...
Bengal (old) . .	21,61,876	20,72,618	18,91,800		..	...
Total .	1,20,65,515	1,16,49,929	1,12,59,958	1,18,69,000	1,14,?2,000	1,21,12,000
TOTAL INDIA R	1,35,14,021	1,32,72,185	1,26,91,097	1,38,45,000	1,28,75,000	1,38,96,000
Equivalent in Sterling £	900,935	884,813	845,073	923,000	858,400	92?,400
England . . .	.	290	840	1,200	1,900	7,200
GRAND TOTAL	900,935	885,103	846,913	924,200	860,300	933,600

REVENUE.

(a) Imperial.

182 The figures show little variation and call for no remark

(b) Divided and Provincial

183 The total Revised estimate for 1912-13 exceeds the Budget by R1 21 lakhs mainly owing to larger collections in Bengal where the Madaripur Bhil route is now kept open to steamer traffic throughout the year consequent on the deepening of its channel In 1913-14 provision has generally been made for normal receipts, and the total budget does not differ materially from the Revised estimate of the current year

Revised, 1912-13.

Budget, 1913-14.

EXPENDITURE.

(a) Imperial

184 The Budget estimate of the current year included the usual grant of R5 lakhs in aid of special expenditure as recommended by the recommendations of the Irrigation Commission and a reserve provision of R1 52 lakhs to meet unforeseen requirements R2 51 lakhs out of the special grant are being spent on the Nar Nallah scheme in Baluchistan, while R1 30 lakhs have been allotted to the Government of the United Provinces for tank restoration works and placed at its credit by an assignment of Land Revenue (*vide* paragraph 25). The balance of the special grant and the whole of the reserve provision will lapse Savings are also expected in almost every province in the allotment made in the Budget for expenditure on the minor irrigation and navigation works which are classed as wholly Imperial These causes account for the decrease of R5·03 lakhs in the Revised estimate of the current year as compared with the Budget

Revised, 1912-13.

185 The total Budget estimate for 1913-14 exceeds the Revised for 1912-13 by R4 00 lakhs Allowance has been made for the special grant of R5 lakhs and a reserve of R0 97 lakh; but no provision exists for the Nar Nallah scheme, as an allotment will be made for it later in the year from the special grant The decrease in the Indian outlay in the Punjab is counterbalanced by the provision for higher purchase of stores for this province in England

Budget, 1913-14.

(b) Divided and Provincial

186 The total expenditure in 1912-13 is likely to fall short of the Budget grant by R4·57 lakhs. There is a decrease of R3·58 lakhs in Madras owing to non-utilisation of a lump provision made in the Budget with reference to a resolution of the provincial Legislative Council, and to a slower progress on works; and of R1 lakh in the Central Provinces due to transfer of funds to Civil Works to meet the cost of certain irrigation buildings Lapses of smaller magnitude are expected in most other provinces In the United Provinces the outlay on tank restoration works mentioned above is partly obscured by a lapse in ordinary grants, and the total expenditure will exceed the Budget provision by R 95 lakh only

Revised, 1912-13.

187. The total Budget for 1913-14 exceeds the Revised estimate of the current year by R7 lakhs There is an increase of R3·24 lakhs in Madras chiefly in consequence of a larger provision for expenditure on works and the restoration of the lump provision mentioned above; of R2·67 lakhs in Bengal caused mainly by provision for higher outlay on the Madaripur Bhil scheme; and of R1 30 lakhs in Assam where a special allotment has been made for a snag boat In the Punjab also a special provision has been made for the Kahan hill torrent reservoir scheme But these excesses as well as increases of less importance in Burma Bombay and Bihar and Orissa are partly counterbalanced by a decrease of R1 76 lakhs in the United Provinces due mainly to the absence of expenditure incurred in the current year from the special Imperial subvention for tank works.

Budget, 1913-14

44.—CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Provincial.						
Assam . . R	18,671	11,928	12,535	52,000	61,000	32,000
£	1,245	795	836	3,500	4,100	2,100

188. The charges represent capital outlay in connection with the Jorhat Railway and are unimportant in character.

XXXI and 45.—CIVIL WORKS.

EXPENDITURE

	Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	Budget, 1913-1914.
Imperial.						
1. India General .	[illegible]0,02,179	23,08,460	34,19,254	31,61,000	74,33,000	49,72,000
2. Delhi Province .	...		.	.	0,50,000	[illegible]
3. Baluchistan . .	8,11,172	9,91,034	8,60,851	9,00,000	9,11,000	10,[illegible]3,000
4. North-West Frontier	21,45,032	21,5[illegible],275	23,35,[illegible]28	27,61,000	28,0[illegible],000	32,48,000
5. Other Provinces .	36,53,952	40,49,764	4[illegible],2[illegible],372	36,49,000	43,8[illegible],000	49,08,000
Total .	86,12,335	95,05,533	1,12,87,405	1,04,71,000	1,61,[illegible]8,000	1,48,59,000
Provincial.						
1. Central Provinces	60,27,432	57,45,570	56,36,2[illegible]2	62,33,000	66,33,000	69,89,000
2. Burma . . .	67,23,437	85,40,240	1,01,61,370	86,98,000	83,30,000	1,10,5[illegible],000
3. Assam . . .	..		...	27,58,000	42,3[illegible],000	39,65,000
4. Bengal (new) .		.	...	94,00,000	1,04,[illegible]4,000	1,04,5[illegible],000
5. Bihar and Orissa .				69,66,000	61,19,000	78,01,000
6. United Provinces .	[illegible]2 21,073	70,6[illegible],420	71,21,797	7[illegible],71,000	78,05,000	70,25,000
7. Punjab . .	50,24,580	51,27,[illegible]31	62,75,218	8[illegible],23,000	67,0[illegible],000	1,03,61,000
8. Madras . .	73,97,567	95,37,540	1,10,[illegible]2,637	1,50,74,000	1,54,21,000	1,5[illegible],85,000
9. Bombay . .	77,42,683	83,31,604	1,35,42,061	76,84,000	98,67,000	92,62,000
Eastern Bengal and Assam . .	64,83,969	64,30,307	67,18,032	.	..	..
Bengal (old) . .	66,27,302	65,59,036	88,21,485		..	..
Total .	5,22,48,043	5,73,37,506	6,92,88,892	7,31,07,000	7,5[illegible]01,000	8,25,95,000
TOTAL INDIA . R	6,08,60,37[illegible]	6,68,43,041	8,05,26,297	8,35,78,000	9,17,89,000	9,7[illegible],54,000
Equivalent in Sterling £	4,05[illegible]3[illegible]8	4,456,203	5,368,419	5,571,900	6,119,200	6 4[illegible]7,000
England . . . £	7[illegible],548	80,464	84,793	79,800	90,500	85,400
TOTAL . £	4,135,906	4,536,667	5,453,212	5,651,700	6,209,[illegible]00	6,582,400

REVENUE.

	Accounts, 1909-1910	Accounts, 1910-1911	Accounts, 1911-1912.	1912-1913. Budget	1912-1913. Revised.	Budget, 1913 1914.
Imperial						
1. India General .	80,792	79,646	6,38,618	59,000	1,34,000	1,1[illegible],000
2. Delhi . . .			...			1,000
3. Baluchistan . .	40,919	35,267	44,388	38,000	39,000	39,000
4. North-West Frontier	1,39,60[illegible]	1,42,803	1,37,2[illegible]0	1,41,000	3,63,[illegible]00	1,42,000
5. Other Provinces	2,48,698	2 32,559	2,33,632	2,09,000	2,50,000	2,25,000
Total .	5,10,0[illegible]5	4,90,275	10,53,848	4,47,000	7,86,000	5,20,000
Provincial.						
1. Central Provinces .	5,95,280	6,08,888	5,64,490	6,46,000	5,74,000	6,26,000
2. Burma . . .	3,2[illegible],908	3,02,151	2,96,425	2,86,000	3,0[illegible],000	2,8[illegible],000
3. Assam . .			.	1,13,000	1,17,000	1,[illegible]8,[illegible]00
4. Bengal (new)				12,83 000	5,64,000	5,2[illegible],0[illegible]0
5. Bihar and Orissa .			...	2,10,000	2,9[illegible],000	3,25,000
6. United Provinces .	3,40,318	3,63,0[illegible]9	4,27,046	3,57,000	4,82,000	4,4[illegible],000
7. Punjab . . .	4,94,068	4,97,163	6,20,941	5,61,000	5,25,000	5,38,000
8. Madras . . .	2,[illegible]2,016	2,44,649	2,71,824	2,63,000	2,99,000	2,8[illegible],000
9. Bombay .	7,53,872	7,23,318	7,04,497	6,18,000	7,59,000	5,96,000
Eastern Bengal and Assam . .	3,25,434	3,47,302	3,46,260			...
Bengal (old) . .	4,28,876	5,10,734	6,18,536	.	...	...
Total .	35,21,772	36,17,224	38,50,019	43,67,000	39,18,000	37,8[illegible],000
TOTAL INDIA . R	40,31,787	41,07,499	49,03,867	48,14,000	47,3[illegible],000	43,04,000
Equivalent in Sterling £	268,786	273,833	326,924	320,900	315,600	286,900
England . . £	.	20,000	...	.	...	...
TOTAL . . £	268,786	293,833	326,924	320,900	315,600	286,900

189 The Imperial revenue and expenditure shown against "Other Provinces" represent the transactions in connection with the buildings of the various departments (e g, Salt, Customs, etc) whose receipts and charges are wholly Imperial

EXPENDITURE.

(a) *Imperial :—India and England.*

Revised, 1912-13.

190 The Civil Works expenditure of Delhi province proper in 1912-13 is likely to amount to R6 50 lakhs, exclusive of outlay on post and telegraph offices etc, which is chargeable under standing rules to the ordinary grant for Imperial Civil Works The amount is made up as follows :—

		Lakhs of Rs
Ordinary expenditure		1·07
Special expenditure on :—		
(1) Buildings for additional police . .	1 24	
(2) Improvements to roads, etc, inclusive of provision for a grant of R2 88 lakhs to the funds of the notified area for various public improvements . . .	3 81	
(3) Preservation of antiquities	·33	
		5 43
		6 50

191 Excluding Delhi the total Revised estimate for the current year exceeds the Budget by R52 27 lakhs Of this increase, R17 lakhs represent outlay in connection with the temporary buildings required for the Government of India at Delhi : and the remainder is due to a higher payment of leave allowances in England and to certain pressing demands e g the purchase of a building for the Currency Office at Madras and the extension of the salt golahs at Sulkea, for which no provision was made in the Budget The main details of the expenditure of R 17 lakhs on Temporary Delhi in the current year are given below, the figures being in approximate lakhs :-

Buildings :	Secretariat offices and Council Chamber . .	8	
	Quarters for Indian clerks and press workmen .	7	
	Conversion of Circuit House into a temporary Government house .	4	
	Housing of Viceregal staff . . .	3	
	Quarters for additional members of the Imperial Legislative Council at Metcalfe House .	2	
	Housing of others	2	
	Press buildings	1	
			27
Compensation for land required for temporary works . . .			4
Establishments			3
Electric lighting			3
Furniture			.
Medical and sanitary arrangements including drainage and sewerage			3
Water-supply			1
Roads in temporary works area			1
Tools and plant			1
Other miscellaneous items			2
			47

Budget, 1913-14.

192 In 1913-14 the total Imperial grant has been fixed at Rs 111·57 lakhs, exclusive of Rs. 3 53 lakhs allotted for petty expenditure incurred in the Civil Department in the several minor administrations, and of sums

aggregating Rs. 46·30 lakhs to be spent by the administrations of North-West Frontier Province (Rs. 31·60 lakhs), Baluchistan (Rs. 8·20 lakhs) and Delhi (Rs. 6·50 lakhs). The purposes to which this grant of Rs. 111·57 lakhs will be applied are shown below:—

	Lakhs of Rupees.	
(a) Ordinary grant:—		
(1) Establishment and Tools and Plant and Suspense	17·61	
(2) Repairs	18·75	
(3) Works in progress	20·27	
(4) New Works:—		
(a) Costing up to Rs 5,000	9·55	
(b) Costing more than Rs. 5,000	17·84	
(5) Payments in England on stores, furlough allowances, etc.	12·81	
(6) Reserve provision for archæological expenditure	1·00	
(7) Reserve provision for other unforeseen expenditure	5·49	
		103·32
(b) Special grant for temporary buildings at Delhi:—		
(1) New works (mainly improvement of quarters for press workmen)	2·25	
(2) Repairs (including rents of leased bungalows and taxes).	2·75	
(3) Electric lighting	2 25	
(4) Establishment	1·0[illegible]	
		8 25
		111·57

193. The following is a list of the new works and works in progress in which it is probable that allotments of Rupees one lakh or more will be made from the ordinary grant in the ensuing year:—

Provinces.	Name of Works.	Amount of grant.
		R
India (General)	New Jail at Secunderabad	1,00,000
	Radio station at Bangalore	1,50,000
Central Provinces	Postal building at Nagpur	1,50,000
Burma	Customs House, Rangoon	1,50,000
Do.	Telegraph office, Rangoon	1,50,000
Bengal	Extension of Salt golas, Sulkea	1,50,000
Do.	Extension of Central Telegraph Office, Calcutta	3,00,000
Do.	Reconstruction of new Stamps and Stationery Office, Calcutta	1,50,000
Punjab	New Council Chamber, Simla	1,34,000
Bombay	Customs House, Karachi	1,50,000
Do.	Do do, Bombay	3,00,000
Do.	Currency Office, Bombay	1,50,000

194. In the Budget estimate of the North-West Frontier Province for 1913-14 provision has been made for special expenditure for the improvement of roads and for certain works required in connection with the conversion of the Border Military Police to Frontier Constabulary The Delhi Budget for next year includes provision for the following special items besides a reserve allotment of Rs ·50 lakh:—

	Lakhs of Rupees.
(1) Improvement to roads, etc.	3·75
(2) New police buildings	1·00
(3) Archæological expenditure	·25
	5·00

(b) India—Provincial.

Revised, 1912-13.

195. The total Revised estimate for 1912-13 exceeds the Budget provision by R24 94 lakhs. The increase is, however, nominal and is caused by the record under this head of a portion of the expenditure from the special Imperial grants for education, sanitation and other beneficial services, for which provision was made elsewhere in the Budget The total outlay of this class will amount to about R79 lakhs; and excluding this sum, the Revised estimate under Civil Woıks falls short of the Budget by about R54 lakhs. The real saving is larger, for a portion of the expenditure against some of the ordinary grants provided in the Budget under Education, Medical and other heads, is recorded in the accounts under Civil Works Considerable lapses in the grants provided under the latter head are expected in the Punjab (about R25 lakhs), where it will be impossible to push through the heavy programme of new roads and buildings contemplated in the Budget; in Bihar and Orissa (about R15 lakhs) mainly in the allotments for special works at Bankipur and Ranchi; in Bengal (about R10 lakhs) owing to non-utilisation of a lump provision of R3 61 lakhs for grants to district boards and slower progress of work on new buildings; in Madras (about R10 lakhs) where the allotments for new buildings and for water-supply and drainage schemes will not be fully utilised owing to delay in the preparation of proper estimates and in the acquisition of site, and to other reasons; and in Burma where the Local Government has decided to save for future expenditure R9½ lakhs of the special Kaperial grant given in 1911-12 for the development of communications In the United Provinces also, lapses of about R5 lakhs are expected mainly in the allotments for the Lucknow Medical College and Allahabad High Court buildings; but it is probable that the money will be utilised for other purposes. In Assam and Bombay alone tbeıe will be any real excess over the Budget grants. In the former province a vigorous programme for the improvement of communications has been started, while considerable outlay is also being incurred in connection with frontier roads. In Bombay an additional grant of R3 lakhs has been sanctioned for urgent minor works.

196. The table below compares the details of the grants for 1913-14 in the various provinces, so far as settled at present with the probable expenditure in the current year.

REVISED, 1912-13

[Lakhs of Rupees.

PROVINCES	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items	Allotments from discretionary Imperial grant.	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original works.	Repairs.	Establishment charges.			
1. Central Provinces .	2·20	...	32·29	20·43	9·72	1·69	...	66·33
2. Burma .	3·84	...	27·50	32·50	17·50	1·96	...	83·30
3. Assam .	5·48	...	20·51	10·56	5·00	·76	...	42·31
4. Bengal .	20·51	13·00	42·96	16·52	10·57	1·38	...	104·94
5. Bihar and Orissa .	10·27	...	37·22	5·85	7·00	·85	...	61·19
6. United Provinces .	9·59	...	36·76	21·71	8·79	1·20	...	78·05
7. Punjab .	7·69	..	32·99	15·28	8 39	2·66	...	67·01
8. Madras .	62·36	22·50	46·95	8·24	12·60	1·54	...	154·21
9. Bombay .	13·49	...	49·40	19·31	12·89	3·52	...	98·67
TOTAL .	135·45	35·50	326·64	150·40	92·46	15·56	...	756·01

BUDGET, 1913-14.

[Lakhs of Rupees.

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.	Allotment from discretionary Imperial grant.	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original works.	Repairs.	Establishment charges.			
1. Central Provinces .	2·27	...	32 01	21·74	10·00	1·36	2·50	69·88
2. Burma .	10·04	...	43·38	34·20	1,·00	1·96	4·00	110·58
3. Assam .	7·01	...	11·76	11·45	6·12	·81	2·50	39·65
4. Bengal .	16·53	13·00	42 96	16·30	10·57	1·04	4·00	104·50
5. Bihar and Orissa .	9 02	...	50·07	6·85	7·25	·82	4·00	78·01
6. United Provinces .	4·29	.	29·23	21·46	9 55	1 72	4·00	70·25
7. Punjab .	7·65	.	63 41	15·91	8·30	4·34	4·00	103·61
8. Madras .	66·12	18·50	41·60	7·81	12·84	2·98	4 00	156·85
9. Bombay .	8·02	..	43·77	20·30	14 28	2·25	4·00	92·62
TOTAL .	130 95	31·50	361·19	156·02	95·01	17·28	33·00	825·95

Budget, 1913-14.

197. Of the total Budget grant of R825 95 lakhs proposed for 1913-14 R33 lakhs represent the portion (*viz.*, about one-third) of the discretionary grant of R100 lakhs from Imperial revenues (*vide* paragraph 23) which has been made available for expenditure in the ensuing year. Lump allotments have been added under this head as shown in the table in the preceding paragraph, from which each Local Government will be at perfect freedom to make necessary re-appropriations for any schemes to which it may decide to apply the funds placed at its disposal.

198 The total provision for grants to Local Boards and Municipalities in 1913-14 is R4 5 lakhs less than the similar expenditure in 1912-13 There is an increase of R6 20 lakhs in Burma in consequence of a lump allotment of the entire unexpended balance of the old Imperial subvention for sanitation; of R3·74 lakhs in Madras where provision has been made for large grants to local boards for roads, bridges and protected wells in rural areas; and of R1 53 lakhs in Assam where it is contemplated to make increased grants to local boards for the improvement of communications. But these increases are more than counterbalanced by reductions in the other provinces The decreases in the grants in Bengal, Bihar and Orissa, and the United Provinces are caused by lump reductions which have been made to provide for the discontinuance of certain contributions in connection with the surrender to rural boards of the amounts which are now appropriated for Provincial use from the cess on land (*vide* paragraph 16). In the Punjab, also, a similar reduction has been made; but it is nearly counterbalanced by a lump allotment of R2 lakhs for feeder roads In Bombay, the Revised estimate for the current year includes a payment of R3 91 lakhs to municipalities for special sanitation schemes out of the provision made for this purpose in the Budget under the medical head (see paragraph 122); and the absence of this special payment as well as a smaller provision for the improvement of water-supply in districts affected by the scarcity account for the decrease of R5·47 lakhs in the Budget of 1913-14 as compared with the Revised for 1912-13.

199. The figures shown under "Grants to other local bodies" consist of contributions to the Chittagong Port Trust (R1 5 lakhs), the Calcutta Improvement Trust (R11·50 lakhs), the Madras Corporation (R12·5 lakhs) and the Madras Port Trust (R6 lakhs). The second and third of these contributions represent grants from Imperial revenues passed through the Provincial accounts.

200. A higher provision for repairs has been made in most of the provinces to meet the requirements of new roads and buildings. The grant for "Original works" in Burma includes the unspent balance (R9½ lakhs) of the

Imperial subvention for the development of communications which was given last year and R20 lakhs out of the similar contribution which it is proposed to make in the current year. In the other provinces, the prosperous condition of provincial finances has again made it possible for the Local Governments to allot large sums in their Budgets for 1913-14 for new roads, buildings and other public improvements. Provision for an unusually heavy programme has been made in the Punjab where the provincial balances have been very largely swelled in consequence of the windfall received from the sale of proprietary rights in canal colonies; and the grant for 1913-14 is very nearly double the probable outlay in the current year. Large sums have been allotted for additional roads, official residences at Lahore and other places, police buildings, the enlargement of the Civil Secretariat building, and other public improvements. In Bihar and Orissa, a provision of R20 lakhs has been made for special works at Bankipur. The Madras Budget includes R4 63 lakhs for buildings required in connection with the Meyer scheme for the redistribution of districts.

REVENUE.

(a) Imperial.

Revised, 1912-13.

201. The revenue in the current year is likely to exceed the Budget estimate by R3·39 lakhs owing to a credit of R2·21 lakhs for earthwork done by the Public Works department for railways, special receipts from the sale of buildings, and the recovery of rents on account of the temporary quarters occupied by Government officials at Delhi. The absence of these special receipts explains the decrease of R2 66 lakhs in the Budget for 1913-14 as compared with the Revised estimate for the current year.

Budget, 1913-14.

(b) Provincial.

Revised, 1912-13.

202. The total Revised estimate for 1912-13 will fall short of the Budget by R4·19 lakhs. A large decrease of R7 19 lakhs in Bengal caused by the non-realisation of any portion of the sale-proceeds of the Sibpur College buildings is partly counterbalanced by increased receipts of R1 11 lakhs and R1·25 lakhs respectively in Bombay and the United Provinces from sale of buildings, old materials and other sources. The Budget estimate for 1913-14 provides generally for normal receipts in all the provinces

Budget, 1913-14.

XXXII and 46.—ARMY.

		Accounts, 1909-1910.	Accounts, 1910-1911.	Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	1913-1914. Budget.
EXPENDITURE.							
INDIA—		R	R	R	R	R	R
Effective Services—							
Administration		66.33,250	66,83 360	69,28 994	68 55 270	69,54 000	69,51,390
Military Accounts		26,12 931	29,05 030	29 15,540	28 58 380	28 89,000	28,92 650
Regimental Pay, etc.		12 27,96 340	12,36 87.512	12,45 65 223	12 23 53 880	12 19 55,000	12,27 71,940
Supply and Transport		3,21,13 557	3,13 62,808	3,01,50 703	3,12 33 340	3,26 55 000	3,16 46 030
Veterinary		4,70,215	4.83 010	4 93 507	4 98,160	5 00 000	5,00,040
Clothing		14 76 415	12 67 622	12 58 800	15 45 840	15 44 000	15,85 800
Remounts		50 89 503	58 56,219	47,18 862	48 81 530	48 55 000	50,81,810
Medical Services		58 96,437	59 31,695	57 83 758	59,05,120	57 64,000	58,87,100
Medical Stores		3,82 415	4.71.111	5.65.779	4,18,090	5 39 000	4,78,820
Ordnance		1,01 58,145	90.19 530	88,17,806	98 24 480	97,51 000	93,03,710
Ecclesiastical		4,24,433	4.14 306	4,17 979	4,25.730	4 40 000	4,37,800
Education		11,85,757	12 71 489	12 52 272	12 50 490	12,33 000	13,23,700
Compensation for food, etc.		62,66 309	48 22 562	48,96,685	43 29 560	55 95,000	43,65,560
Miscellaneous Services		17 68.204	24 82 495	19 22.432	26,21 000	27 64 000	22 51 240
Hutting		7 81 012	4 39 805	3,04 955	2,00 000	6 99 000	2 00 000
Conveyance by road, river and sea		7,96 838	8 62.827	8 74 556	14 20 420	14 71 000	13,04 350
Conveyance by rail		36.75 923	37.76 330	43 35 239	36 96 750	39 04 000	44 12,090
Cantonments		13 22,530	16 02 327	13 63 144	12,56,960	13,89,000	23,24,840
Unadjusted Expenditure		—6,19,050	8,08,319	—1,52,782	.	...	...
TOTAL	R	20,31,33,282	20,41,48,426	20,84,03 972	20,15,75,000	20,51,01,000	20,36,18,000
Non-effective Services—	R	1,02,58,085	1,05,14,653	1,04,85,675	1,04,81,000	1,06,12,000	1,06,40,000
TOTAL INDIA	R	21,33,91 367	21,46,63,079	21,88,89,647	21,20,56,000	21,57,13,000	21,42 58,000
Equivalent in sterling	£	14,226,091	14,310,872	14,502,643	14,137,100	14,380,900	14 283,900
ENGLAND—		£	£	£	£	£	£
Effective Services—							
Payments to War Office for British Forces		916,057	935,055	914,000	935,000	941,800	947,000
Furlough allowances, etc., of British Forces		140,412	135,116	135,990	143,000	140,000	139,000
Consolidated clothing allowance of British soldiers		...	17.194	48 460	15 200	32 200	15,200
Furlough allowances Indian Service		354.527	372 824	363 216	370,000	360,000	380 000
Indian Troop Service		274 685	236 927	273 947	231 500	266,700	307 900
Other heads		39 860	132 846	61 824	104 000	125 000	105 500
Clothing Stores		104 754	83 706	58 676	54 800	54 600	87 800
Ordnance and Miscellaneous Stores		249 225	268 084	340,189	382 500	538 500	539 300
Medical Store		73 627	86 247	104,612	89 800	96 000	90 400
Supply and Transport Stores		40 548	24 755	51 005	40 500	54 000	48 400
Operations in Persian Gulf (Stores)		18,287	9 896	50 620	17 000	48 200	50 000
Stores taken to India with Troops			33,579	36,825	33,300	35 300	32,500
TOTAL	£	2,211,982	2,336,229	2,439,364	2,416,600	2,692,500	2,723,000
Non-effective Services—							
Payments to War Office for British Forces		850 597	879,875	898 331	925 000	919,300	935.000
Pensions, Indian Service		1,434.100	1,432.801	1,431 735	1,430 000	1,437 000	1,435 000
Other heads		169,411	172,003	174,473	176,000	179,000	179,000
TOTAL	£	2,463,108	2,484,679	2,504,539	2,531,000	2,535,300	2 549,000
TOTAL ENGLAND	£	4,675,090	4,820,908	4,943,903	4,947,600	5,227,800	5,272,000
TOTAL EXPENDITURE	£	18,901.181	19,131,780	19,536,546	19,084,700	19,608,700	19,555,900
RECEIPTS.		R	R	R	R	R	R
India	R	84,75,854	95,94,755	1,04,91,428	1,19,42,000	1,23,78,000	1,22,71,000
		£	£	£	£	£	£
Equivalent in sterling	£	565 057	639 650	699 428	796,100	825,200	818.100
England	£	412,671	418,999	479,938	358,800	360,300	368,600
TOTAL RECEIPTS	£	977,728	1,058,649	1,179,366	1,154,900	1,185,500	1,186,700
TOTAL NET EXPENDITURE	£	17,923,453	18,073,131	18,357,180	17,929,800	18,423,200	18,369,200

Revised, 1912-13, compared with Budget, 1912-13. Expenditure—India.

203. The Revised estimate of expenditure in India anticipates an excess of R36·57 lakhs (£243,800) over the Budget provision of R21,20·56 lakhs (£14,137,100). Of this excess the food charges account for R26·10 lakhs (£174,000) in consequence mainly of a rise in prices which was not anticipated when the Budget was framed; the provision in the latter was based on the probable actuals for 1911-12, so that the causes operating this year to keep up prices appear to be abnormal. The demand for military work parties in connection with the survey operations on the North-Eastern Frontier involves an extra outlay of R8·09 lakhs (£53,900); while another unexpected call arose from the National Health Insurance Act, under which we had to meet a liability in respect of the British soldiers serving in India amounting to R2·24 lakhs (£14,900). But for these three items which aggregate R36 43 lakhs (£242,800), and represent unforeseen liabilities which came into operation after the 1st April 1912, the Budget anticipations of March last would have proved in the main fairly accurate.

Various other causes have contributed to additional expenditure on the one hand and savings on the other, which, however, practically balance each other. More prominent among the former may be mentioned a grant of R3·00 lakhs (£20,000) towards laying in a reserve of fodder and of R4·00 lakhs (£26,700) to purchase about 1,200 mules from the Argentine with the object of reducing the excessive number of aged mules now serving The assumption by the State of the liability of housing silladar cavalry units, in return for their present contributions, has necessitated the writing off to expenditure of the outstanding cavalry lines loan of R3 74 lakhs (£24,900); and additional assistance to the extent of R1·25 lakhs (£8,300) has been given for the urgent repairs needed in the lines of Indian troops Then the expenditure on account of the Army in India Committee is expected to reach R1 50 lakhs (£10,000); railway charges are likely to be higher than anticipated by R2 07 lakhs (£13,800); and some additional maxim gun and ordnance mules are being purchased at a cost of R1·30 lakhs (£8,700) It has also been deemed expedient to procure certain local stores this year in reduction of next year's requirements, and to make an advance payment towards the annual grant-in-aid to cantonments; these anticipatory charges amount to R7 88 lakhs (£52,500).

On the other hand, savings have accrued under several heads, notably in the pay and allowances of British troops to the extent of R6·37 lakhs (£42,500); a lapse of R4 88 lakhs (£32,500) occurred in the grant for the purchase of remounts; and our Ordnance expenditure shows a decrease of R7 61 lakhs (£50,700), partially due to larger recoveries amounting to R3·92 lakhs (£26,100) from the Home Government for stores and equipment taken by the additional troops sent to China at the close of 1911-12. The Indian estimates also have been relieved by R0 93 lakh (£6,200) owing to the employment of certain troops in Somaliland at the expense of the Protectorate, and a saving of R4 85 lakhs (£32,300) is anticipated in India in connection with the Arms Traffic Operations

Home.

204 The total Army expenditure at Home shows an increase of £280,200, of which about £155,000 relates to the additional rifles found necessary and demanded during the year. The outlay at Home in connection with the Arms Traffic Operations has exceeded the Secretary of State's budget anticipations by £47,200, but, as stated above, there has been a saving of £32,300 in India. The outlay on the trooping service is expected to be £35,200 in excess of the budget provision owing to the larger number of voyages found necessary. Our ordinary store expenditure also rose by £59,300, partly on account of arrear charges. On the other hand, a saving is expected in the furlough allowances of officers of the Indian Service, and in connection with the re-armament of artillery and the provision of panoramic sights.

Receipts. India and Home

205 The Revised estimate of receipts anticipates an improvement of £30,600 which practically all occurs in India, and is mainly due to larger payment issues and sales of ordnance stores, and to the credit now taken for the equipment, stores and animals sent to China with Indian units in 1911-12. On the other hand, the expected realizations by the disposal of surplus clothing stores have not been fully attained, and dairy produce sales have been less than was anticipated

206. The net expenditure of the year is expected to be £493,400 more than the Budget provision, and may broadly be attributed to causes not in evidence when the estimate was framed in March last.

Net Expenditure.

207. The total provision for special or "Schedule" expenditure in the Budget of 1912-13 was R42 70 lakhs (£284,700), and it is anticipated that the actuals will amount to R58·74 lakhs (£391,600). An excess of £116,400 is expected in England, mainly due to an order having been placed for a large number of additional rifles on account of which about £155,000 will be paid this year, the difference being met from lapses due to non-compliance with the store demands put forward, notably in connection with the rearmament of the artillery now in hand and the supply of panoramic sights. This latter cause has retarded expenditure in India, where a lapse of £9,500 has occurred.

Special Expenditure.

208. The more important measures and the outlay on each during the current year are stated below approximately, in the absence of full details of the Home expenditure on individual measures:—

	Expenditure in 1912-13.	
	Lakhs.	Equivalent in
	R	£
(I) Purchase of short rifles	33 64	224,300
(II) Rearmament of artillery	19 73	131,500
(III) New pattern bayonet for British troops	1 46	9,700
(IV) Panoramic sights for mobile artillery	1 11	7,400
(V) Increase of training grant	1·00	6,700

209. The Indian portion of the Army estimate for 1913-14 falls below the Revised estimate by R14 55 lakhs (£97,000). If we exclude the provision of R11 00 lakhs (£73,300) in 1913-14 for the acquisition of land for the new cantonment at Delhi, the decrease would be R25·55 lakhs (£170,300), and this may broadly be attributed to a variation of R26 10 lakhs (£174,000) in food charges as it has not been considered necessary to go beyond the Budget provision of the current year. Among other causes of decrease may be mentioned the following measures which have been specially sanctioned during the current year and do not find a place in next year's Budget—R3 00 lakhs (£20,000) incurred on a fodder reserve, R4 00 lakhs (£26,700) allotted for purchase of additional mules in the Argentine, remission of the loans outstanding against the Indian Cavalry line funds, R3 74 lakhs (£24,900), and the additional grant of R1·25 lakhs (£8,300) for the repair of the lines of Indian troops and followers. Anticipatory purchases of Ordnance and Supply and Transport stores and part payment in advance of the grant-in-aid to cantonments account for a decrease of R15 76 lakhs (£105,100), while the mustering out of the cavalry squadrons of the 42nd Deoli and 43rd Erinpura regiments produces an economy of R1·17 lakhs (£7,800) in pay charges On the other hand, the pay and allowances of the army are R9 42 lakhs (£62,800) higher, the augmentation and regrading of the dairy and grass farms personnel and their larger operations account for an increase of R3 46 lakhs (£23,100); while for the purchase of remounts and ordnance mules an additional outlay of R6 19 lakhs (£41,300) is required. Railway charges show an expansion of R5 08 lakhs (£33,900) as the reliefs during the current year were on a low scale, and the provision for ordnance requirements is higher by R9 29 lakhs (£61,900) apart from the advance purchases referred to above.

Budget, 1913-14, compared with Revised, 1912-13, Expenditure—India.

210. The Home estimates for 1913-14 are £44,200 more than the present year's Revised estimate Our store demands are expected to cost £22,600 more, due to an increase in ordinary requirements owing mainly to depletion of stocks which more than counterbalances the decrease in Schedule expenditure, *e g.*, on short rifles. For the Indian Troop Service £41,200 more will be required, owing to the expected employment of hired transports on a larger scale and a smaller use of Royal Indian Marine vessels An unusual payment of £17,000 for clothing allowance is not repeated next year, and the outlay in connection with the Arms Traffic Operations is £14,200 lower.

Home.

211. The anticipated receipts in 1913-14 amount to R1,78 00 lakhs (£1,186,700), *i.e.*, an increase of R0·18 lakh (£1,200) over the Revised.

Receipts. India and Home.

Net Expenditure.

212. The net Army expenditure for 1913-14 is less than the Revised, 1912-13, by £54,000. Under India there is a decrease of £89,900, and under Home an increase of £35,900.

Budget, 1913-14, compared with Budget, 1912-13. India and Home.

213. The gross estimated expenditure for 1913-14 is R29,33·38 lakhs (£19,555,900), or R70·68 lakhs (£471,200) above the Budget figure of the current year. Of this amount R22·02 lakhs (£146,800) occur in the Indian, and R48·66 lakhs (£324,400) in the Home estimates. The receipts show an improvement of R4·76 lakhs (£31,800), and the net Army expenditure for 1913-14 thus exceeds the original estimate for 1912-13 by R65·92 lakhs (£439,400).

Special Expenditure.

214. The expenditure on Schedule measures incorporated in the Budget of 1913-14 is R64·00 lakhs (£426,700), as compared with R58·74 lakhs (£391,600) in the Revised, and R42·70 lakhs (£284,700) in the Budget 1912-13. The following are the more important measures proposed to be undertaken :—

	Further expenditure proposed in 1913-14 (India and Home). Lakhs.	Equivalent in
	R	£
(a) Measures in progress.		
(1) Rearmament of artillery	21·76	145,100
(2) Purchase of short rifles	17·85	119,000
(3) Panoramic sights for mobile artillery	1·40	9,300
(4) Light entrenching tools	1·17	7,800
(5) Web equipment	0·97	6,500
(6) Extension of dairies	0·80	5,300
(7) Wireless telegraph equipment	0·65	4,300
(8) New pattern sword	0·60	4,000
(b) New Measures.		
(9) Formation of a School of Aeronautics	2·33	15,500
(10) Acquisition of land for new cantonment at Delhi	11·00	73,300
(11) Increase of pay of silladar grasscutters	1·18	7,900
(12) Increase of training grant	1·00	6,700
(13) Increase of pay of regimental followers	0·84	5,600
(14) Increase of Army Bearer Corps	0·80	5,300
(15) Increase and regrading of Farms personnel	0·60	4,000

XXXIII AND 46A.—MARINE.

		Accounts, 1909-10.	Accounts, 1910-11.	Accounts, 1911-12	1912-13 Budget	1912-13 Revised	1913-14 Budget.
EXPENDITURE.							
India	R	37,79,010	35,64,182	37,61,939	34,35,000	37,92,000	34,01,000
Equivalent in sterling	£	251,934	237,612	250,796	229,000	252,800	226,700
England	£	209,223	208,255	199,932	218,100	224,000	251,600
Total	£	461,157	445,867	450,728	447,100	476,800	478,300
RECEIPTS—							
India	R	12,51,892	13,76,810	12,73,487	13,66,000	13,17,000	14,74,000
Equivalent in sterling	£	83,460	91,787	84,900	91,100	87,800	98,300
England	£	...	...	...	...	...	...
Total	£	83,460	91,787	84,900	91,100	87,800	98,300
NET EXPENDITURE	£	377,697	354,080	365,828	356,000	389,000	380,000

Revised, 1912-13, compared with Budget, 1912-13. Expenditure, Receipts and Net Expenditure India and Home.

215. The total expenditure (India and Home) exceeds the Budget by £29,700, and there is a fall in the receipts to the extent of £3,300; the net expenditure is thus £33,000 more than the Budget.

The increase in Indian expenditure is due chiefly to the advance purchase of local stores, to the chartering of a private steamer to convey a mule corps from Madras to Burma owing to our Royal Indian Marine transports being fully employed elsewhere, and to coal for the subsidised vessels for which no provision was made in the Home store estimates having been supplied on payment from the stock maintained for the Arms Traffic Operations. Larger demands of stores account for the higher Home expenditure. The decrease in receipts in India is largely due to smaller recoveries from the Imperial Government for the hire of Royal Indian Marine vessels.

Special Expenditure.

216 The Budget included £750 for the provision of a ferry barge at Calcutta This was ultimately found unnecessary, but an expenditure of £3,400 had to be incurred in providing additional life boats for the Royal Indian Marine transports.

Budget, 1913-14, compared with Revised, 1912-13. India and Home.

217. The Budget for 1913-14, as compared with the Revised of 1912-13, shows an increase of £1 500 in expenditure, and an increase of £10,500 in receipts, or a net decrease of £9,000. Omitting the transactions in connection with the purchase of advance stores and the chartering of a private steamer to convey a mule corps to Burma, referred to above, the Budget for next year would be R3 60 lakhs (£24,000) more than the probable actuals this year Of this increase, £27,600 occurs at home mainly for higher store demands owing to depletion of stocks, while the Indian provision is lower by £3,600 Larger receipts are anticipated for services rendered and stores supplied by the dockyards.

Special Expenditure.

No special expenditure is proposed in 1913-14

XXXIV and 47.—MILITARY WORKS.

		Accounts, 1909-10	Accounts, 1910-11	Accounts, 1911-12	1912-13 Budget	1912-13 Revised	1913-14. Budget.
ORDINARY EXPENDITURE.							
India	R	95,09,513	99,60,267	96,54,399	95,23,000	95,75,000	97,24,000
Equivalent in sterling .	£	633,968	664,418	643,627	634,900	638,300	648,300
England . . .	£	19,041	17,379	22,120	11,100	21,700	14,300
TOTAL	£	653,009	681,797	665,747	646,000	660,000	662,600
RECEIPTS							
India	R	11,36,600	10,58,888	11,81,866	10,80,000	11,00,000	11,40,000
Equivalent in sterling .	£	75,773	70,593	78,791	72,000	73,300	76,000
England . . .	£	..	...	..	...	...	...
TOTAL	£	75,773	70,593	78,791	72,000	73,300	76,000
Net expenditure, Ordinary	£	577,236	611,204	586,956	574,000	586,700	586,600
SPECIAL DEMANDS. EXPENDITURE.							
India	R	28,47,665	31,09,187	34,31,705	31,35 000	31,84,000	42,15,000
Equivalent in sterling .	£	189,844	207,279	228,780	209,000	212,300	281,000
England . . .	£	15,489	11,361	15,130	5,500	8,300	5,500
TOTAL	£	205,333	218,640	243,910	214,500	220,600	286,500
TOTAL NET EXPENDITURE	£	782,569	829,844	830,866	788,500	807,300	873,100

Revised, 1912-13, compared with Budget, 1912-13, India and Home.

218. Under this head the Ordinary expenditure, and the expenditure on Military Works Schedule (Special Demands) measures are separately compiled in the ordinary course of accounting Under Ordinary expenditure the Revised anticipates an excess of £14 000, including an additional grant of R2 00 lakhs (£13 300) given for urgent repairs

Ordinary Expenditure.

Receipts.

219 The Military Works receipts represent the rents derived from military quarters, recoveries for water supply and electrical power, the sale-proceeds of stores, and with effect from the 1st October 1912 the rental and repair recoveries from silladar cavalry units whose lines have been taken over by the Military Works Services. The improvement of R 20 lakh (£1,300) is mainly due to the new recoveries from silladar regiments.

Special Demands Expenditure

220. Under Special Demands there is an excess of R 91 lakh (£6 100), mainly due to funds becoming available to admit of the acceleration of works in progress The bulk of the expenditure has been applied to the improvement of the accommodation of Indian troops and followers (£82 700), to buildings in progress at Risalpur, Murree Hills, Kirkee, Taklah Dacca and Rajkot, to the provision of improved water supply arrangements and of better storage accommodation for cordite at certain places.

Net Expenditure.

221 On Military Works expenditure as a whole, a net increase of R2 82 lakhs (£18 800) is expected.

Budget, 1913-14, compared with Budget, 1912 13. India and Home.

222 The Ordinary Military Works grant for 1913-14 has been fixed at R99 38 lakhs (£662,600), or R2 49 lakhs (£16,600) more than in 1912-13

Ordinary Expenditure.

The allotment proposed for 1913-14 represents the normal accepted grant for this head, while that of 1912-13 was restricted by a curtailment of works which cannot be repeated.

Receipts.

223 The anticipated increase of R 60 lakh (£4,000) in receipts, allows for the new receipts from silladar cavalry units, and for some expansion in rents and water rates

Special Demands Expenditure

224. The provision made for Special Demands, namely, R42 98 lakhs (£286,500) is R10 80 lakhs (£72,000) more than that of 1912-13. The bulk of this expenditure has been allotted to the prosecution of the works mentioned in paragraph 220 including R12 75 lakhs (£85 000) for the lines of Indian troops under reconstruction, R5 00 lakhs (£33,300) for buildings in the new cantonment at Delhi, R3 47 lakhs (£23,100) for rentable quarters for officers and subordinates, R2 02 lakhs (£13,500) for the improvement of the water supply arrangements at various stations, R1 46 lakhs (£9,700) for the accommodation of British troops in the hills, and R0 62 lakh (£4,100) for aviation buildings.

The allotments for new works amount to R12 80 lakhs (£85,300).

Net Expenditure

225 The net expenditure proposed in 1913-14 is thus R12 69 lakhs (£84,600) more than the Budget figure for 1912-13, represented by an increase of R1·89 lakhs (£12 600) under Ordinary, and of R10 80 lakhs (£72,000) under Special Demands

47A —SPECIAL DEFENCES

		Accounts, 1909-1910	Accounts, 1910-1911	Accounts, 1911-1912	1912-1913		1913-1914, Budget.
					Budget	Revised	
EXPENDITURE.							
India	R	82,934	38,785	40,570	1,75,000	1,00,000	2,62,000
Equivalent in Sterling .	£	5,529	2,586	2,705	11,600	6,600	17,400
England . . .	£	23,075	5,401	2,001	8,600	9,300	7,100
TOTAL .		28,604	7,987	4,706	20,200	15,900	24,500

Revised, 1912-13.

226. The Revised shows a decrease due to delay in the supply of stores from England

Budget, 1913-14

The allotment in 1913-14 is mainly required for works in progress

Special Expenditure.

The entire charges are treated as Special.

MILITARY SERVICES: SUMMARY.

		Accounts, 1909-1910	Accounts, 1910-1911	Accounts, 1911-1912	1912-1913. Budget.	1912-1913. Revised.	1913-1914. Budget.
EXPENDITURE—							
India .	R	22,96,10,189	23,13,41,505	23,57,78,265	22,83,21,000	23,23,64,000	23,18,60,000
Equivalent in Sterling .	£	15,307,366	15,422,767	15,718,551	15,221,600	15,490,900	15,457,300
England .	£	4,911,918	5,063,304	5,183,086	5,190,900	5,491,100	5,550,500
Total expenditure	£	20,219,284	20,486,071	20,901,637	20,412,500	20,982,000	21,007,800
RECEIPTS—							
India . .	R	1,08,61,316	1,20,30,453	1,29,46,776	1,43,88,000	1,47,95,000	1,48,85,000
Equivalent in Sterling .	£	724,290	802,030	863,119	959,200	986,300	992,400
England .	£	412,671	418,999	479,938	358,800	360,300	368,600
Total Receipts .	£	1,136,961	1,221,029	1,343,057	1,318,000	1,346,600	1,361,000
NET EXPENDITURE	£	19,112,323	19,265,012	19,558,580	19,094,500	19,635,400	19,646,800

227 Summarising, the total net Military expenditure during the current year is expected to exceed the restricted Budget of 1912-13 by R81 14 lakhs (£540,900), and the net provision for the coming year is estimated at R82 86 lakhs (£552,300) over the present year's budget. In the main, the increase in the current year may be ascribed to—

Liabilities incurred after Budget, 1912-13, was closed.

	Lakhs of R	£
Additional Schedule expenditure, mainly for rifles	16 71	111,400
Purchase of additional mules	4 00	26,700
Reserve of fodder	3 00	20,000
Remission of loans outstanding against Indian Cavalry line funds	3 74	24,900
Contribution under the National Insurance Act . . .	2 24	14,900
Expenditure in connection with the 3 Military work parties on the North-Eastern Frontier	8·09	53,900

Other increases.

Additional outlay on ordinary Home Army stores, partly due to arrears	8·90	59,300
Larger expenditure in connection with the Arms Traffic Operations	2 23	14,900
Increased food charges mainly on account of rise in prices .	26·10	174,000
More ordinary Marine charges in India	3 17	21,100
Addition to the ordinary grant for Military Works	2·10	14,000
	80 28	535,100

The net increase in 1913-14 may be roughly explained as follows :—

	Lakhs of R	£
Restoration of the temporary reductions—ordinary and schedule —made in the Budget, 1912-13	26·43	176,200
Acquisition of land and commencement of building operations in connection with the new cantonment at Delhi	16 00	106 700
Additional Home Ordinary store demands	28 00	186,600
Additional Special or Schedule provision	5 36	35,700
Contribution under the National Health Insurance Act . .	3·22	21,500
Increased relief grant	2 44	16,300
	81·45	543,000

CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION AND OTHER WORKS NOT CHARGED TO REVENUE.

RAILWAY CONSTRUCTION.

Revised, 1912-13.

228 In the Budget for 1912-13, a sum of R13 50 lakhs was allotted for expenditure on Railway Construction for which the Government of India undertake financial responsibility. During the course of the year the grant was raised to R15,76 41 lakhs of which R76·41 lakhs were specially added to meet the pressing demand for wagons Special efforts were made during the year to avoid the heavy lapses in grants which have taken place in recent years; and as a result, the bulk of the enhanced grant is expected to be utilised, the Revised estimate standing at R15,09 62 lakhs Of the total lapse of R66·79 lakhs, R58·11 lakhs are expected in the special grant for wagons.

Budget, 1913-14.

229. For 1913-14 the programme of Capital outlay on Railway Construction has been placed at R18 crores, *i e.*, about R3 crores higher than the probable expenditure in the current year. Of this sum about R2 crores have been earmarked for the supply of additional wagons

230 The distribution of the total expenditure on Railway Construction between State and Companies' agency in each of the three years from 1911-12 to 1913-14 is as follows :—

		Accounts, 1911-1912.	1912-1913. Budget.	1912-1913. Revised.	1913-1914, Budget.
1. Outlay on State Lines:					
(a) India . . .	R	7,26,11,790	8,38,01,000	9,66,00,000	11,40,53,000
	£	4,840,786	5,586,700	6,440,000	7,603,500
(b) England . .	£	2,140,598	2,250,000	2,502,000	2,509,900
TOTAL .	£	6,981,384	7,836,700	8,942,000	10,113,400
2. Outlay of Companies:					
(a) India . . .	R	39,16,391	27,80,000	14,82,000	9,85,000
	£	261,093	185,400	98,800	65,700
(b) England .	£	671,916	977,900	1,023,200	1,820,900
TOTAL .	£	933,009	1,163,300	1,122,100	1,886,600
Total of Programme . .	£	7,914,393	9,000,000	10,064,100	12,000,000

The following amounts of outlay in England on account of purchased lines worked by Companies are included in the Indian figures under outlay on State lines:—

£2,152,576	3,240,500	3,481,700	4,359,200

The details of the Budget grant for 1913-14 are shown below :—

[Lakhs of rupees.

	Open Line.			Construction of	
	Rolling Stock.	Other items.	Total.	Lines in progress.	New lines.
I.—Outlay on State Railways :—					
1. Assam-Bengal :—					
(i) Open line	32·50	10·30	42·80	...	...
(ii) Bhairab Bazar-Tangi	..	...	...	17·86	...
(iii) Kalaura-Sylhet	..	...	...	7·00	...
2. Bezwada Extension		·02	·02	...	...
3. Bombay, Baroda and Central India :—					
(i) Main line	79·51	120·78	200·29	..	...
(ii) Broach-Jambusar	.	...	...	4·00	...
(iii) Bhivana-Agra	..	..	...	·51	...
4. Burma Extensions :—					
(i) Open line		1·00	1·00	...	...
(ii) Southern Shan States	..	...	..	35·61	...
5. Dhone-Kurnool		·05	·05	..	...
6. East Indian :—					
(i) Open line	91· 8	69·26	161·04	...	...
(ii) Bokaro-Ramgarh		...	...	4·52	...
(iii) Katwa Barharwa		...	. .	9·24	...
7. Eastern Bengal System :—					
(i) Open line	52·14	79·71	131·88	...	...
(ii) Rajabhatkhawa-Dalsingpara	...	..	...	·51	...
(iii) Rangia-Tangla	...	..	...	·60	...
(iv) Singhjani-Fulchari	..	...	...	6·71	...
8. Great Indian Peninsula System :—					
(i) Main line	119·40	169·49	288·89	...	...
(ii) Itarsi-Nagpur, etc.	...	...	...	25·37	...
(iii) Agra-Delhi Chord	...	1·60	1·60	...	...
(iv) Bhopal	...	·22	·22	...	...
(v) Harbour Branch Extension	...		..	13·02	...
9. Jodhpur-Hyderabad (British Section)	.	1 25	1·25	...	...
10. Lower Ganges Bridge	...	...	...	88·00	...
11. North Western :—					
(i) Main line	136 76	85·42	222·18	...	...
(ii) Trans-Indus (Kalabagh-Bannu, etc.)	...	...	...	8·43	...
(iii) Sarai Kala-Havelian	...	. .	...	3 50	...
(iv) Jakhal-Hissar	...	...	...	2 94	...
(v) Jullundur-Hoshiarpur	. .	...	...	1·90	...
12. Oudh and Rohilkhand :—					
(i) Main line (including Allahabad-Rae Bareli-Cawnpore and Dhakia-Sambhal Railways)	42·06	30·41	72·47	...	...
(ii) Cawnpur-Banda and Sumerpur-Belatal Branch	...	...	...	18·00	...
13. South Indian System—					
(i) Main line	46·80	63 10	109·90	..	...
(ii) Coonoor-Ootacamund	2 80	·83	3·63	...	...
(iii) Tinnevelly-Quilon—British Section	.	·05	·05	...	...
(iv) Do. Native State Section	.	·02	·02	...	...
14. Tirhoot and extensions :—					
(i) Open line	4·58	10·29	14·87	...	...
(ii) Samastipore-Roserah	...	...	...	·99	...
(iii) Roserah-Shakarpur-Khagaria	...	...	...	7 04	...
15. Payments to Bengal-Nagpur Railway Company for capital stock respecting which the holders exercised the option of transfer to the Secretary of State for India	...	·71	·71	...	...
16. Reserve	...	13·40	13·40	...	...
	608·33	657·94	1,266·27	250·75	...
II.—Outlay of Indian Railway Companies :—					
1. Bengal-Nagpur	108·30	41·07	149·37	30·57	...
2. Burma	13·95	36·15	50·10	...	...
3. Lucknow-Bareilly	...	—68	—68	..	...
4. Madras and Southern Mahratta	29·54	24·08	53·62	...	...
	151·79	100·62	252·41	30·57	...

231 The policy of devoting the greater part of the programme grant to the improvement of open lines has been maintained, and an allotment of R15,18 68 lakhs made for open line works and rolling stock. The heavy demands of open lines have made it impossible to allot any portion of the increased grant to the construction of new lines; but funds to the extent of R2.81 32 lakhs have been provided for lines under construction to permit of a reasonable rate of progress being maintained on them.

232. The figures in the table in paragraph 230 do not include the expenditure on Protective Railways, met from the Famine Insurance grant, nor of Branch line Companies. Including this expenditure, and also some small expenditure from Provincial revenues, the total outlay on Railway Construction in the three years is as follows:—

	Accounts, 1911-1912.	Revised Estimate, 1912-1913.	Budget Estimate, 1913-1914.
	R	R	R
Total as in preceding table . . .	11,87,15,888	15,09,62,000	18,00,00,000
Famine Protective Lines . . .	6,64,132	6,58,000	1,29,000
Branch Lines	8,02,819	10,93,000	24,25,000
Provincial State Line	12,535	61,000	32,000
Grand total in Rupees . . .	12,01,95,374	15,27,74,000	18,25,86,000
Grand total in £ sterling at R15 to the £	8,013,025	10,184,900	12,172,400

CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS

233. The figures are—

	Accounts, 1911-12.	Budget, 1912-13.	Revised, 1912-13.	Budget, 1913-14.
Total in Rupees	2,30,17,965	2,12,33,000	2,16,27,000	2,20,00,000
Equivalent in Sterling	1,536,531	1,415,500	1,441,800	1,166,700

Revised, 1912-13. 234. The Budget grant of R212 33 lakhs has been raised to R216 27 lakhs in the Revised, owing to satisfactory progress on the Triple Canal scheme in the Punjab and on the Upper Swat River Canal, as well as to the commencement of work on the permanent headworks of the Ganges Canal at Hardwar for which no provision was made in the Budget. *Budget, 1913-14.* The grant in next year's Budget has been fixed at R220 lakhs The following table shows the projects included in the programme of 1912-13 as now revised and in that of 1913-14, together with the amount to be spent on each:—

Name of Project.	Expenditure in 1912-13.	Expenditure in 1913-14
	R	R
Canals in operation-		
Mandalay Canal	1,000	3,000
Shwebo "	1,44,000	85,000
Ganges Canal, including Mat and Hathras branches and permanent head works	7,25,000	10,71,000
Lower Ganges Canal	62,000	45,000
Agra Canal	1,15,000	82,000
Eastern Jumna Canal	36,000	21,000
Western " "	80,000	41,000
Upper Bari Doab "	—2,10,000	7,00,000
Sirhind Canal	1,09,000	1,25,000
Lower Chenab Canal	8,30,000	8,50,000
Lower Jhelum "	—34,000	1,00,000
Indus Inundation Canal	22,000	1,00,000
Godavari Delta	1,22,000	2,16,000
Kistna "	—25,000	6,000
Cauvery "	42,000	70,000
Periyar Project	18,000	31,000
Divi Island Project	8,000	12,000
Jamrao Canal	37,000	80,000
Other Projects	3,55,000	3,23,000
Canals under construction—		
Asola Mendha Tank works	1,58,000	1,26,000
Wainganga Canal	4,12,000	7,99,000
Mahanadi "	1,50,000	10,75,000
Mon Canals	1,08,000	88,000
Ye-u Canal	6,12,000	8,21,000
Twante Canal	19,08,000	11,00,000
Upper Chenab Canal	21,07,000	23,00,000
Upper Jhelum "	57,58,000	52,12,000
Lower Bari Doab Canal	41,00,000	33,00,000
Upper Swat River Canal	31,25,000	32,00,000
Nagavalli River Project	93,000	65,000
Gorai Canal	...	50,000
Reserve	...	11,00,000
Probable savings	...	—15,00,000
TOTAL R	2,16,27,000	2,20,00,000
Equivalent in Sterling £	1,441,800	1,166,700

Of the total grant of R220 lakhs, about R180 lakhs will be allotted to canals under construction and the balance (*viz.*, about R40 lakhs) will be devoted to he completion and development of canals in operation. A major portion of the ormer sum will be again applied to push on work in connection with the

Triple Canal project in the Punjab and with the Upper Swat River Canal in the Frontier Province Large allotments of R14 lakhs and R10·75 lakhs have also been made respectively for the Twante Canal in Burma and the Mahanadi Canal in the Central Provinces A considerable portion of the grant for canals in operation will be applied to meet outlay on the headworks of the Ganges Canal

INITIAL OUTLAY ON THE NEW CAPITAL AT DELHI.

235 In the Budget estimate for the current year provision was made for a grant of R2 crores for the construction of the new Imperial Capital at Delhi. Careful investigations about the proper site of the Capital and other connected questions have, however, delayed the commencement of work on the permanent city and the total capital expenditure in 1912-13 is not likely to exceed R16·78 lakhs made up as follows:—

(Lakhs of Rupees)

		India.	England.
(i) Cost of preliminary investigations including charges of experts		1·24	1·05
(ii) Land acquisition:			
(a) Establishment	·52		
(b) Purchase money	12·50		
		13 02	...
(iii) Value of copper wires and pipes taken over from Temporary Delhi		1 00	...
(iv) Charges of the Chief Engineer who has been recently appointed to control work in Permanent Delhi, and his staff		·41	...
(v) Malarial survey		·06	...
		15·73	1·05
		16 78	

236 In the Budget estimate of 1913-14 a provision of R2 crores has been made under this head to permit of a vigorous prosecution of work on the permanent city.

WAYS AND MEANS.

HOME TREASURY.

Introductory.

237. The bulk of the payments made in England on account of the Government of India consists of expenditure chargeable to the Indian revenues; and if this represented the only charges, the Ways and Means programme would be a simple arrangement, as the whole of the expenditure would ordinarily be met by remittance of funds from India. The capital outlay on the construction of railways and irrigation works, however, necessitates heavy borrowing; and the major portion of the money required is usually raised in England, either direct or through the agency of Companies. A further complication is introduced by the practice under which all payments made in England to Railway Companies working purchased lines, for purchase of stores and other capital purposes, as well as all moneys raised by them and paid into the Home Treasury, are brought to account under the appropriate heads in this country and are treated in the Home accounts and estimates as remittances to or from India respectively. The transactions connected with the Gold Standard Reserve, and with the replacement of one particular form or item of direct or indirect debt by another, also largely swell the receipts and charges of the Home Treasury without affecting the general Ways and Means programme.

238. The following are the details of the transactions appearing in the Budget and Revised estimates of the Home Treasury for 1912-13 and in the Budget estimate of 1913-14.

	Budget, 1912-1913.	Revised, 1912-1913.	Budget, 1913-1914.
RECEIPTS.	£	£	£
Capital raised and deposited by Railway Companies—			
For Capital outlay	1,812,100	199,000	3,002,000
*For discharge of debentures	1,570,400	160,000	1,415,000
Deposits and Advances—			
Gold Standard Reserve	11,245,700	11,363,900	6,178,100
*Paper Currency Reserve	...	1,600,000	...
Other items	1,000	8,600	24,000
Remittance Account between England and India—			
Railway transactions	5,300	24,600	504,800
Gold received from India	...	327,900	450,000
Other transactions	1,008,000	1,549,800	1,390,000
Total Receipts, excluding Council Bills and Loans	15,642,500	15,533,800	12,964,500
DISBURSEMENTS.			
Excess of Expenditure over Revenue	19,298,400	19,137,900	19,579,400
Railway and Irrigation Capital not charged to Revenue—			
Outlay on State Railways, Irrigation Works and Delhi	2,278,800	2,512,900	2,603,100
Outlay of Railway Companies	980,000	1,027,300	1,822,900
*Payments to Railway Companies for discharge of debentures	1,570,400	160,000	1,415,000
Permanent Debt discharged	1,977,600	1,977,600	1,781,200
Temporary Debt discharged	4,500,000	4,500,000	...
Deposits and Advances—			
Gold Standard Reserve : Investments	11,266,400	11,432,600	6,164,500
*Paper Currency Reserve	...	1,600,000	...
Other transactions	1,000	180,100	25,000
Remittance Account between England and India—			
Railway transactions	3,288,000	3,550,300	4,914,900
Purchase of Silver	...	7,060,000	...
Other transactions	601,400	811,500	575,400
Total Disbursements	45,762,000	51,279,600	38,881,400
NET DISBURSEMENTS	30,119,500	38,745,800	25,916,900
Financed as follows—			
Council Bills	15,500,000	25,660,000	21,650,000
Permanent Debt incurred	3,000,000	3,000,000	...
Reduction of cash balance	11,619,500	10,085,800	4,266,900
Total	30,119,500	38,745,800	25,916,900
Opening balance	19,395,900	19,463,700	9,377,900
Closing Balance	7,776,400	9,377,900	5,111,000

* The heads marked with an asterisk appear on both the receipt and payment sides. As the receipt and disbursement under each of them are generally equal, they do not ordinarily affect the Ways and Means of the year to any material extent.

Revised, 1912-13. General.

239 The net disbursements in 1912-13 are now taken at £38,745,800 or £8,626,300 more than the Budget A sum of £7,060,000 has been spent on the purchase of silver for the coinage of rupees in India, for which no provision was made in the Budget estimate The deposits of capital by railway companies are less by £1 313,100 owing to a much smaller issue of debentures of the Madras and Southern Mahratta Railway Company than was contemplated in the Budget There is an aggregate excess of £573,100 in the capital expenditure on railways and irrigation works, inclusive of outlay on companies and payments to companies working purchased railways There is also an increase of £139,500 in the net expenditure chargeable to revenue; and of £210,100 in the miscellaneous payments which are treated in the Home Treasury accounts as remittances to India, caused chiefly by a larger demand for stores on the part of Provincial Governments, supply of national health insurance stamps to British soldiers serving in India, and higher remittances by soldiers for deposit in the Post Office Savings Bank The increase in the net disbursement from these various sources amount to £9,295,800; but a portion of it is counterbalanced by a total improvement of £669,500 under the other items shown in the table on the preceding page, which arises mainly from a special receipt of £327,900 in gold from India and a rise of £303 700 in the net receipts in connection with postal and money order transactions exchanged between England and India.

240 The briskness of the export trade has again led to a heavy demand for remittance of funds to India; and the total drawings of the Secretary of State in the current year are now expected to amount to £25,660,000, the whole of which will be used to meet the disbursements of the Home Treasury, against a Budget estimate of £15,500,000 The additional funds thus obtained will more than suffice to meet the increase in the net disbursements mentioned in the preceding paragraph; and the balances of the Home Treasury will be drawn on to the extent of £10,085,800 only instead of £14,619,500 as provided in the Budget. A remittance of £1,927,900 in gold was also received during the year from India; but of this amount £1,600 000 was deposited at the Bank of England on account of the Paper Currency Reserve, and only £327,900 was used for general purposes

1912-13. Capital raised and deposited by Railway Companies.

241 The details of the transactions in respect of capital raised and deposited by Railway Companies are as follows: –

RECEIPTS

	Budget, 1912-13.	Revised 1912-13.
(*a*) *Subscribed Capital* –	£	£
(*i*) To discharge Debentures—		
Bengal-Nagpur Railway	1,160,100	.
Madras and Southern Mahratta Railway	410,000	160,000
(*ii*) To meet Capital outlay—		
Madras and Southern Mahratta Railway	1,810,000	495,000
	3,380,100	655,000
(*b*) *Miscellaneous*—		
Transfer fees, etc	2,100	4,000
TOTAL RECEIPTS	3,382,500	659,000
ISSUES	£	£
For discharge of Debentures	1,570,400	160,000
For Capital outlay, *i.e.*, Stores, Establishment Charges, etc.	980,000	1,027,300
TOTAL	2,550,400	1,187,300

The Budget estimate provided for the replacement by fresh capital of £1,570,400 debentures of the Bengal Nagpur and Southern Mahratta Railway Companies and for the raising of £2 millions of new capital by the latter Company, the net proceeds of which were expected to amount to £1,810,000 The Madras and Southern Mahratta Railway Company has actually issued only £500,000 of new debentures which have produced £495,000; and it expects to replace only £160,000 of the debentures maturing during the year £250,000 of the debentures of this Company, as well as the whole of the debentures of the Bengal Nagpur Railway Company which fell in during 1912-13, have been renewed

1912-13. Railway remittances.

242 The following are the details of the Railway remittance transactions As already explained, they occur almost wholly in connection with the capital account of the purchased lines worked by companies:—

	Budget, 1912-13	Revised, 1912-13.
	£	£
RECEIPTS.		
Miscellaneous—		
Transfer fees, etc.	5,300	24,600
ISSUES		
Advances for purchase of stores—		
East Indian Railway	875,200	890,500
South Indian Railway	519,000	562,700
Bengal and North-Western Railway . . .	88,000	145,000
Great Indian Peninsula Railway . . .	1,169,100	1,264,800
Bombay, Baroda and Central India Railway (including Rajputana-Malwa Railway) .	594,500	643,300
TOTAL .	3,245,800	3,506,300
Miscellaneous payments —		
East Indian Railway Rental paid to South Behar Railway Company	30,000	30,000
Rohilkund and Kumaon Railway: Interest on Debenture Stock allocated to State works .	7,200	9,000
South Indian Railway: Special payment to be adjusted against the Company's share of surplus profits	5,000	5,000
TOTAL ISSUES .	3,288,000	3,550,300

Loans, 1912-13.

243 In accordance with the Budget programme, an issue of £3 million India 3½ per cent stock was made in April 1912, the price of issue being fixed at 93; and the whole of the outstanding India bills amounting to £1½ millions, were discharged together with £500,000 India bonds and £1,477,600 debentures of the Indian Midland and Madras Railway companies

1913-14. The Budget Estimate.

244 The Budget estimates provide for a net disbursement of £25,916,900. The decrease of £1,202,600 over the net disbursement in the current year's Budget is the net result of the following variations:—

	£
Worse	
Net expenditure on Revenue account, *more*	281,000
Outlay on State Railways, *more*	259,900
Net payments to Railway Companies, *more*	780,400
Outlay on Irrigation Works, *more*	59,400
New Capital at Delhi Miscellaneous Payments, *more* . .	5,000
Better.	
Receipt of light-weight gold coins from India	150,000
Deposits, Advances and Miscellaneous Remittance transactions, net	441,900
Permanent Debt discharged, *less*	196,400
Temporary Debt discharged, *less*	1,500,000

245. The details working up to the increase of £780,400 in the net payments to Railway Companies shown in the preceding paragraph are given below :—

	Budget, 1912-1913.	Budget, 1913-1914.
	£	£
RECEIPTS—		
Capital deposits by Railway Companies—		
For capital outlay	1,812,100	3,002,000
For disc arge of debentures	1,570,400	1,415,000
Remittance account between En land and India—		
Railway transactions	5,300	504,800
Total receipts	3,387,800	4,921,800
DISBURSEMENTS—		
Railway and Irrigation capital not charged to Revenue—		
Outlay of Railway Companies	980,000	1,822,900
Payment for discharge of debentures	1,570,400	1,415,000
Remittance account between England an India—		
Railway Transactions	3,288,000	4,914,900
Total disbursements	5,838,400	8,152,800
NET DISBURSEMENTS	2,450,600	3,231,000
Increase	780,400	

246. The Budget Estimate for 1913-14 provides for the receipt from India of £450,000 light-weight sovereigns and half sovereigns which have been withdrawn from circulation The improvement under Deposit, Advance and Miscellaneous Remittance transactions is mainly due to an increased provision of £270,000 for receipts on account of postal and money order transactions, following the large improvement which has taken place under this item in the current year.

247. Provision has been made in the estimates for the discharge of the following liabilities which mature during the year :—

	£
Indian Midland Railway Debentures	1,111,200
Madras Railway Debentures	170,000
India Bonds	500,000
	1,781,200

248. Of the net disbursement of £25,916,900, it is proposed to meet £21,650,000 by Council Bills and the balance of £4,266,900 by drawing on the cash balances of the Home Treasury which are estimated to stand on the 31st March 1914 at £5,111,000, inclusive of £1,018,600 held as cash at short notice on behalf of the Gold Standard Reserve. It is not contemplated to raise any sterling loan in the ensuing year.

249. The following are the details of the transactions of the Gold Standard Reserve in England :—

1912-13 and 1913-14 Gold Standard Reserve.

RECEIPTS.	1912-13. Budget. £	1912-13. Revised. £	1913-14. Budget. £
(a) Dividend on investments, Discount on Treasury Bills and Interest on Loans at short notice	539,000	517,600	563,600
(b) Withdrawals from Paper Currency Reserve	...	1,200,000	...
(c) Exchequer Bonds, British Treasury Bills and Colonial Government Securities, etc., paid off	10,706,700	9,646,300	5,614,500
Total	11,245,700	11,363,900	6,178,100
CHARGES.			
Investments made	11,266,400	9,812,600	5,614,500
Deposit of Gold at the Bank of and	...	1,620,000	550,000
	11,266,400	11,432,600	6,164,500

250. The following statement shows the transactions and balances of the fund in the two years in England and India taken together :—

	Budget, 1912-13. £	Revised, 1912-13. £	Budget, 1913-14. £
OPENING BALANCE—			
(a) Invested (cost price)	16,744,300	16,748,100	16,914,400
(b) Uninvested—			
(1) Gold set aside in the Bank of England	...	...	1,620,000
(2) Rupees held in India	1,934,300	1,934,300	4,000,000
(3) Cash in the Home Treasury placed at short notice	1,075,300	1,073,700	1,005,000
	19,753,900	19,756,100	23,539,400
CLOSING BALANCE—			
(a) Invested (cost price)	17,304,000	16,914,400	16,914,400
(b) Uninvested—			
(1) Gold set aside in the Bank of England	..	1,620,000	2,170,000
(2) Rupees held in India	1,934,300	4,000,000	4,000,000
(3) Cash in the Home Treasury placed at short notice	1,054,600	1,005,000	1,018,600
	20,292,900	23,539,400	24,103,000
Difference between opening and closing balance representing net income in the year and made up as follows :—			
(1) Interest, etc., on investments in England (*vide* paragraph 249)	539,000	517,600	563,600
(2) Profit on new rupee coinage in India	...	3,265,700	...
TOTAL	539,000	3,783,300	563 600

251. The coinage of rupees from the silver which has been purchased for £7,060,000 is expected to yield a net profit of £3,265,700 which will be available for transfer to the Gold Standard Reserve. Of this sum £2,065,700 has been utilised to raise the rupees in the Indian branch of the Reserve to the prescribed amount of £6 millions. The balance, *viz*, £1,200,000, will be remitted to England through the Paper Currency Department—the amount being paid to it in India against an opposite payment by it to the Gold Standard Reserve in England. The earmarking of gold on account of the Gold Standard Reserve at the Bank of England is in pursuance of the Secretary of State's decision to hold £5 millions of the Reserve in liquid gold in England.

252. The Secretary of State has also agreed that the limit which the sterling assets of the Gold Standard Reserve in England must attain before any portion of the profits on rupee coinage can be diverted for other purposes should be fixed at £25,000,000, the value of the securities held being taken at the market price instead of cost price. For this purpose, a half-yearly valuation of the securities is made on 30th September and 31st March and on the basis of the valuation made on 30th September 1912—the closing balances of gold in England for the Revised and Budget stand as follows:—

	Revised, 1912-13.	Budget, 1913-14.
	£	£
1. Market price of securities on 30th September . .	9,596,100	9,596,400
2. Cost price of securities purchased between 1st October and 31st March	6,354,800	6,354,800
3. Gold in the Bank of England	1,620,000	2,170,000
4. Cash in the Home Treasury	1,005,000	1,018,600
	18,576,200	19,139,800

1912-13 and 1913-14. Summary of debt transactions and Capital Account of Railway Companies.

The above gives a reduction of £963,200 as compared with the cost price given in paragraph 250.

253. The following is a summary of the figures relating to Council Bills and the Sterling Debt of Government and of Railway Companies (omitting transfer fees, etc.) included in the estimates for 1912-13 and 1913-14:—

	Budget 1912-1913	Revised, 1912-1913	Budget, 1913-1914
	£	£	£
RECEIPTS			
Council Bills . . .	15,500,000	25,660,000	21,650,000
Permanent Debt incurred (India Stock) . .	3,000,000	3,000,000	.
Receipts on account of the Subscribed Capital of Railway Companies . .	3,380,400	655,000	4,415,000
Receipts on account of the Debenture Capital of Railway Companies working purchased Railways .	.	...	500,000
OUTGOINGS			
Permanent Debt discharged .	1,997,600	1,977,600	1,781,200
Temporary Debt discharged .	4,500,000	4,500,000	...
Discharge of Railway Companies' Debentures (inclusive of debentures of companies working purchased lines) .	1,570,400	160,000	1,915,000

254. The programme herein announced of the probable drawings on India and of the transactions in connection with the Government Sterling Debt and the borrowings of Railway Companies, represents the present intentions of the Secretary of State. But in view of the varying conditions of Indian finance and of the London money market, no assurance can be given that this programme will be adhered to either in amount or in form. The Secretary of State reserves to himself the right to vary the programme to any extent that may be considered necessary during the course of the year. The estimate of Council drawings is for the amount necessary to provide for the Secretary of State's requirements, but additional Bills will as usual be sold if needed to meet the demands of trade.

INDIA.

255. The following is a summary of the Estimates of Ways and Means in India during 1912-13 and 1913-14:—

	BUDGET ESTIMATE, 1912-1913.		REVISED ESTIMATE, 1912-1913.		BUDGET ESTIMATE, 1913-1914.	
	Rupee figures.	Equivalent in £ at R15=£1	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.
RECEIPTS.	R	£	R	£	R	£
1. Excess of Revenue over Expenditure charged to Revenue .	31 16,51,000	20 776,700	34,24,74,000	22,831,600	31,35,85,000	20,905,700
2. Capital raised and deposited by Railway Companies	23,34 000	155 600	10,59,000	70 600	24,13,000	160,900
3. Unfunded Debt incurred, mostly Savings Bank deposits (net)	1,97,81,000	1,318,700	2,61,20,000	1,741,400	2,25,21 000	1,501,400
4. Appropriation for Reduction or Avoidance of Debt	54,98,000	366,500	52 18,000	347,900	68,01,000	453,400
5. Other Deposits and Remittances (net)	4,14,000	27,600	1,10,66,000	737,700	13,60,000	90,700
6. Remittance account between England and India—						
(a) Silver remitted from England	..	.	10 59 00 000	7,060,000	...	...
(b) Transactions of Railway Companies* (net) excluding debenture capital . .	4 92,41,000	3 282 700	5,28 85,000	3 525,700	6 61,51,000	4,410,100
TOTAL RECEIPTS EXCLUDING LOANS	38,89,19,000	25 927,600	54,47,22,000	36 314,900	[illegible] 28 31 000	27,522,200
DISBURSEMENTS						
7. Capital Expenditure not charged to Revenue—						
(a) State Railways and Irrigation Works	10 46 02,000	6 973 400	11,77 27 000	[illegible] 848 [illegible]	13,47 30,000	8,982,000
(b) Initial expenditure on new Capital at Delhi	2,00 00 000	1 333 300	15,73 000	104 900	1 99 25,000	1,328 300
(c) Outlay by Companies (net) . .	51 24 000	341,600	25 75 000	171 700	34,10 000	227,400
8. Permanent Debt discharged (net) . .	13 69 000	91 300	12,81 000	85 400	13,09,000	87,300
*9. Provincial surpluses (−) or deficits (+)	2 33 66 000	1,557,700	−6,11,09 000	−4 073 900	4,36,89,000	2 912 600
10. Imperial and Provincial Loans (net) . .	59,79,000	398 500	36,000	2 400	15,86,000	105,700
11. Remittance account between England and India						
(a) Remittance of gold to England			49,18 000	327,900	67,50 000	4,50,000
(b) Other transactions (net)	60 48 000	403 200	106 37 000	709,100	1,16 41,000	776,100
12. Council Bills† . .	23[illegible]35 000	15,769,000	38 51 20 000	25 874,700	32,47,50,000	21,650,000
TOTAL DISBURSEMENTS	40,30 23 000	26,868 000	46,57 58 000	31,050,700	54,77,90,000	36,519,400
NET DISBURSEMENTS	1,41,04 000	940 200	−7,89,64 000	−5 264 200	13,49,59,000	8,997,200
FINANCED AS FOLLOWS.						
Permanent Debt incurred	3 00,00,000	2,000,000	3,00,00 000	[illegible],000 000	3,00,00,000	2,000,000
Reduction of (+) or addition to (—) Treasury Balances .	−1 58 96 000	−1,059 800	−10 89 64 000	−7 264 200	10,49 59,000	6,997,200
TOTAL .	1,41 04 000	940,200	−7,89 64 000	−5,264 200	13 49 59 000	8,997,200
Opening Balance . . .	17 71 24 000	11 808,200	18 41,95 000	12 279 700	29 31 50,000	19,543 900
Closing Balance . . .	19 30 20 000	12,868 000	29 31,59,000	19,543 900	18,82,00,000	12,546,700

* Head 9 represents expenditure defrayed by reduction of Provincial balances.

† The figures shown under head 12 differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

1912-13. Main features: Budget Estimates.

256. In the Budget estimate of 1912-13, the cash balance in Indian Treasuries on the 1st April 1912, was taken at R17,71 lakhs. It was estimated (1) that the net Imperial revenue in India would amount to R31,17 lakhs (2) that the net deposits in Savings Banks and Provident Institutions would increase during the year by R1,98 lakhs, (3) that a sum of R55 lakhs would be available from the Famine Insurance grant for the avoidance of debt, and (4) that the remittance transactions of Railway Companies would result in a net credit in India of R4,92 lakhs. On the other hand, provision was made: (1) for a net expenditure of R2,34 lakhs from Provincial balances, (2) for capital expenditure

in India on railways (inclusive of outlay by companies) and canals to the extent of R10,97 lakhs, (3) for an outlay of R2,00 lakhs on the construction of the new Capital at Delhi, (4) for the discharge of R14 lakhs of the permanent debt, (5) for net payments of R60 lakhs and R33 lakhs, respectively, in connection with Imperial and Provincial loans and miscellaneous deposit transactions, and (6) for the payment of Council Bills to the extent of R23,65 lakhs. The total payments mentioned above aggregate R40,03 lakhs against a total receipt of R38,62 lakhs; and as the net disbursement of R1,41 lakhs would have reduced the cash balances at the end of the year to the inconveniently low figure of R16,30 lakhs, it was proposed to raise a loan of R3 crores to meet the deficit and to form a reserve for future capital expenditure on Imperial Delhi

1912-13. Main features of Revised Estimates.

257. The results according to the Revised estimates show considerable variations from this forecast The year opened with a balance which was R71 lakhs higher than the Budget forecast mainly owing to a larger betterment in the revenue account in 1911-12 (*vide* paragraph 6), which was partly counterbalanced by a reduction in the net credits in connection with miscellaneous deposit and remittance transactions; and the full amount of the contemplated rupee loan of R3 crores was raised in July The large increase in the opening balance, the very considerable improvement which has taken place in the revenue returns of the current year, as well as in Savings Banks deposits; and the heavy lapse in the grant for Imperial Delhi will, however, enable the Government of India to incur higher outlay on railway construction, to remit to the Secretary of State in aid of the Home Treasury £3 millions more than was provided in the Budget, and still to close the year with a balance of R29,32 lakhs Taking India as a whole, there will be a very considerable improvement of R11,53 lakhs over the Budget in the combined revenue account of the Imperial and Provincial Governments in the current year Two-thirds of this increase occurs in the yield of the wholly Imperial heads—Opium and Railways; but as a result of the large assignments from Imperial to Provincial described in paragraphs 20 to 24, R3,08 lakhs of the gain will appear in the Imperial section of the accounts and R8,45 lakhs as an addition to the Provincial balances. Silver of the value of R10,59 lakhs has been received from the Secretary of State for the coinage of new rupees As the purchase in England was made from the balances of the Home Treasury, an equivalent sum was paid by the Currency Department to the Treasury in India on the transfer of the silver to the former for conversion into rupees The increase in the net deposits in Savings Banks will be R63½ lakhs more than was allowed for; while increases of R36½ lakhs and R47½ lakhs respectively are also expected in the net credits from remittances of railway companies and miscellaneous deposit and remittance transactions. Further, there is a large saving of R1,84 lakhs in the capital grant for Imperial Delhi, and the net payments on account of *takavi* and other loans are expected to fall short of the Budget provision by R59½ lakhs The total improvements from all these sources, including the increase in the opening balance of the year amounts to R20,74 lakhs. But this will be partly counterbalanced by (1) a reduction of R3 lakhs in the amount available from the Famine Insurance grant for the avoidance of debt; (2) larger capital expenditure to the extent of R1,05 lakhs on railways (inclusive of outlay by Companies) and on canals arising mainly from the expansion of the Railway programme; (3) a remittance of R49 lakhs in gold to England; and (4) an increase of R15,16 lakhs in the payment of Council bills, of which R10,59 lakhs are intended to meet the expenditure incurred by the Secretary of State out of the balances of the Home Treasury on the purchase of silver. The closing balance on 31st March 1913 will thus be R10,01 lakhs more than the Budget estimate of R19,30 lakhs

1912-13 Rupee loan.

258. It was announced last year, subject to the usual reservations, that a new 3½ per cent rupee loan of R3 crores would be raised in 1912-13. Tenders for this loan were opened on the 19th July, and the result was as follows:—

Total amount tendered.	Amount accepted.	Average rate of accepted tenders.	Minimum rate accepted.
R	R	R a. p.	R a. p.
9,29,13,500	3,00,00,000	96 2 0·07	96 2 0

1913-14 Main features of Budget Estimates.

259. In 1913-14 the net Imperial revenue in India is estimated at R31,36 lakhs; Savings Banks and similar deposits are expected to yield a net receipt of R2,25 lakhs; a sum of R68 lakhs will be available from the Famine Insurance grant for the avoidance of debt; and the remittance and capital transactions of Railway Companies are likely to result in a net credit in India of R6,61 lakhs. On the other hand, provision has been made: (1) for an expenditure of R4,37 lakhs from Provincial balances, (2) for payments of R13 lakhs, R16 lakhs and R113 lakhs respectively in connection with the discharge of permanent debt, Imperial and Provincial loans, and miscellaneous deposit and remittance transactions; (3) for capital expenditure of R13,47 lakhs in India on railways and canals and of R1,99 lakhs on Imperial Delhi; (4) for a remittance of R67½ lakhs in gold coins to England; and (5) for payment of Council Bills to the extent of R32,47½ lakhs The total amount of funds required by the Government of India next year therefore aggregates R54,40 lakhs, while the receipts at its disposal amount to only R40,90 lakhs.

1913-14. New Rupee loan.

260. Of the net disbursement of about R13½ crores it will be possible to meet about R10½ crores from the heavy cash balance which will be held in India at the end of the current year; and to provide for the shortage it is proposed to raise a new rupee loan of R3 crores in 1913-14. With a loan of this amount it will be possible to close the year, according to the present estimate, with a balance of about R18,82 lakhs. The announcement now made regarding the rupee loan is in accordance with present intentions; but full liberty is reserved, as usual, to vary the programme now announced to any extent that may be considered desirable.

1912-13 and 1913-14. Post Office Savings Banks, etc.

261. The following table gives details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for 1912-13 and 1913-14

YEAR.	Net additions to deposits, cash.	Interest	Total addition.
	R	R	R
1902-03	52,40,000	39,00,000	91,40,000
1903-04	66,99,000	42,15,000	1,09,14,000
1904-05	78,94,000	45,87,000	1,24,81,000
1905-06	31,49 000	46,80,000	78,29,000
1906-07	50,94,000	52,25,000	1,03,19,000
1907-08	14,86,000	53,50,000	68,36,000
1908-09	—26,22,000	54,63,000	28,41,000
1909-10	51,82,·00	57,20,000	1,09,02,000
1910-11	1,05,06,000	60,82,000	1,65,88,000
1911-12	1,95,69,000	67,79,000	2,63,48,000
1912-13 (Revised)	1,75,57,000	75,97,000	2,51,54,000
1913-14 (Budget)	1,31,09,000	83,27,000	2,14,36,000

262. The growth in the net deposits in the Post Office Savings Banks in 1912-13 has again been phenomenally large, owing to the generally prosperous conditions of the year and also to the enhanced maximum limit now admissible for cash deposits; and the Revised estimate for the year is taken at R127 lakhs, exclusive of interest, against a Budget of 60 lakhs. For next year, the estimate of deposits in these banks is taken at a moderate figure of R80 lakhs, while the deposits in the various Provident Funds for Government servants are expected to grow by R51 lakhs.

R. W. GILLAN,

20th March 1913.

Appendix.

PRO FORMA ACCOUNT OF COST OF CHANGE OF IMPERIAL CAPITAL

(Referred to in paragraph 9 of the memorandum.)

I.—Non-recurring.

Expenditure.	Receipts.
(1) Delhi project.	(a) Value of recoveries on account of Imperial buildings vacated by the Government of India or attached offices in consequence of the move.
(2) Cantonment.	(b) Non-recurring receipts on account of Temporary Works.
(3) Temporary Delhi.	(c) Any sums adjusted in favour of Imperial revenues from Punjab provincial funds in connection with the move.
(4) Special Departmental expenditure.	(d) Recoveries on account of buildings vacated (if any) in the old cantonments of Delhi on completion of the new cantonment.
(5) Non-recurring assignments to Punjab revenues (if any), made by way of compensation for increased expenditure thrown on them by removal from Delhi.	
(6) Cost of moving Imperial offices from Calcutta or elsewhere to Delhi.	
(7) Special non-recurring monetary concessions to establishments of the Government of India and attached offices such as lump allowances, etc.	

II.—Recurring.

Expenditure.	Receipts.
(1) *Cost of Delhi Administration.	(a) *Revenues of Delhi province.
(2) Recurring assignments (if any) to Punjab provincial revenues.	(b) Any recurring assignments from Punjab provincial revenues to Imperial resulting from the move.
(3) Increase (if any) in maintenance of Viceregal buildings as compared with cost prior to the move.	(c) Savings in Viceregal buildings maintenance (if any).
	(d) Savings under Calcutta House allowances, hill journey allowances, and travelling allowances.
	(e) Savings in contingencies on account of moving Secretariat and attached offices to and from Delhi as compared with move between Simla and Calcutta.

* These heads will be sub-divided into the appropriate service heads giving an abstract of the Delhi Province expenditure and revenue respectively.

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[7TH MARCH, 1913.] [*Sir Robert Carlyle; Sir Harcourt Butler; Surgeon-General Sir Pardey Lukis.*]

hope, enable us soon to utilise the full maximum annual grant of 100 lakhs which the Secretary of State has sanctioned But it is not only by the construction of new works that we are increasing the area protected by irrigation. The area protected by existing works is being steadily and largely extended by improvements in the works themselves, by better methods of distribution, by reduction in the supply to areas which receive at present more water than is actually required to bring the crops to maturity and by measures for preventing loss of water by percolation from Government channels. There is no doubt that in many cases more water than is required for their crops is used by the cultivators, and I hope it may shortly be possible to appoint an Agricultural officer working in close touch with the Public Works Department to inquire into the best means of ascertaining and bringing to the notice of the cultivators the amount of water which can be most effectively utilised. Nothing would more tend to check the excessive use of water for irrigation purposes than the introduction of a system of selling water by volume; and we trust that the modules which are now being introduced on certain works will in time lead to the introduction of such a system.

"As regards Civil Works the grant provided next year is 102 32 lakhs (excluding 1 lakh for Archæological works) against the grant for the current year, of 86 57 lakhs. Of the sum provided in 1913-14, 48 43 lakhs represents the amount it is proposed to spend on Original Works chiefly to meet the requirements of Posts, Telegraphs, Customs and the Currency Department. Under Telegraphs there is a provision of R3·32 lakhs for Radio stations at Bangalore, Secunderabad, Madras, Peshawar, Quetta, Burma and Port Blair As I pointed out last year, so far as the Original Works are concerned, the Public Works Department is practically in the position of an agent for other Departments, and the number and size of buildings to be put up must depend mainly on the demand of other Departments The provision for repairs amounts to 18·75 lakhs which is 75 lakhs more than that allowed last year The cost of repairs must necessarily increase *pari passu* with the maintenance of a larger number of civil buildings, roads, etc."

The Hon'ble Sir Harcourt Butler: "Sir, I beg to introduce the following heads of the Financial Statement: Revenue—'Education,' No. XIX and the sub-head 'Sanitation,' under 'Medical,' No XX of the Budget heads and the same heads under Expenditure I think it will be for the convenience of the Council, as my statements* consist largely of a tabled statement of financial figures, if I lay them on the table. I lay on the table a statement of the educational grants and an educational summary with statistics showing educational progress during the year, which will be published in the next Gazette; also a statement showing in detail the sanitary grants and the objects for which they are given I will now ask the Hon'ble Surgeon-General Sir Pardey Lukis to make a statement as to what is being done in the important department of Research."

The Hon'ble Surgeon-General Sir Pardey Lukis:—"Sir, as requested by the Hon'ble Member in charge of the Education Department, I rise to submit to Council a statement as regards both research work which has been carried out during the past year and the various inquiries which are either in progress or about to be undertaken in the immediate future In so doing I will be as brief as is consistent with making clear to a lay audience this highly technical subject The diseases with which I shall deal are seven in number Five of these, namely, Malaria, Yellow Fever, Plague, Kala Azar, and Relapsing Fever are conveyed from man to man by biting insects. The remaining two—Cholera and Dysentery—are as a rule water-borne.

"I will first deal with what is being done in connection with malaria. There can be no doubt that this disease is responsible for more sickness and death in this country than any other individual cause. In some tracts it is a scourge worse than either plague or cholera, and in few places does the population escape entirely. To this the Government of India is keenly alive, and special exertions are being made to mitigate the evil At the present time

* *Vide* Appendix.

[*Surgeon-General Sir Pardey Lukis.*] [7TH MARCH, 1913.]

there are eight officers on special duty in different parts of India studying the local conditions which underlie and are causing the malaria and devising schemes for its reduction or abolition. Special grants have been made by the Government of India for such investigations, and as schemes have been prepared, further grants have been given either to cover their full cost or assist in bringing them into effect To Madras R28,000 has been given for a malarial inquiry in Ennore, and this as also a general investigation into malarial conditions throughout the whole presidency is in progress. A complete survey of the conditions favouring the prevalence of malaria in Bombay has furnished recommendations for the prevention of that disease within the City. A grant of R50,000 has been given to assist in carrying these out. Two other investigations—one in Sind and the other in the Canara District—are also in progress in this Presidency, and for these a grant of R21,380 has been made.

"In Bengal the conditions are very different from those in other parts of India, and, as the Hon'ble Member told you just now, malaria appears to be largely due to overgrowth of jungle. The Government of India suggested that an experiment might be made to see how far conditions could be ameliorated by the clearance of this jungle, and the grant of R50,000 has been made to help in carrying it out Other experiments and investigations are in progress in this province which, it is hoped, will lead to further good results. In the United Provinces malarial surveys were undertaken in the towns of Saharanpur, Nagina, Kosi, Kairana and Meerut. These have all been completed and recommendations made for each place. In Saharanpur, Nagina and Kosi an active anti-mosquito campaign is being carried out with the aid of a grant of R1,80,000 from the Government of India. The schemes for Kairana and Meerut are still under consideration From the Punjab Government a scheme regarding the town of Palwal, which lies in a specially malarious tract, has been received and R35,000 is being allotted towards its cost. In Burma the Malaria Officer has prepared a scheme for the town of Kyaukpyu and in Delhi a full survey of all the conditions tending to malaria has also been made This survey has placed us in possession of accurate information as to the nature and extent of malarial infection in and around old Delhi—information which will be of great use to the authorities when they are considering the location of the new Imperial City. The list of work in progress is a long and satisfactory one, but it is Government's intention to further extend it to other places as men and funds, become available.

"In this connection I may mention that several interesting points were brought into prominence during the discussion at the recent Malarial Conference at Madras. Thus investigations have shown that the cultivation of rice and of other crops for which an abundance of water is necessary need not lead to the formation of dangerous breeding grounds for mosquitos. In the interests of agriculture, therefore, we are endeavouring to ascertain the precise conditions under which such cultivation is, or is not, likely to be harmful. We are also pursuing inquiries with a view to discovering what are the most effective larvicides and natural enemies of the mosquito and which of them are best suited for use in particular localities and under different conditions of environment. Here I must mention a very interesting paper on insect psychology, which was read by Professor Howlett before the last meeting of the general malarial committee. This paper shows that we must regard the biting insects not as intelligent beings consciously shaping a path through life, but as being in a state of active hypnotic trance and influenced by external stimuli such as particular scents and sound. If Mr. Howlett's view is correct, it is obvious that it opens up great possibilties in mosquito control. Once we discover the stimulus which determines a mosquito's action we hold the key of the position since we can apply our knowledge to the mosquito's undoing. As Professor Howlett aptly puts it 'it is no intelligent foe we have to fight, but a mere battalion of somnambulists.'

"I turn now to Yellow Fever:—The Council will remember that Major James was sent to Panama to devise measures for keeping this disease out of the country. This officer has returnrd to India and submitted a most interesting and valuable report which will shortly be published. Meanwhile

APPENDIX.

EDUCATIONAL GRANTS.

The grants now made for education out of the surplus of the current year and the revenues of 1913-14 are in addition to those already announced. To avoid confusion, it will be well briefly to remind Honourable Members of the amounts and the objects of the latter.

GRANTS—1911.

2. At the close of 1910-11 a non-recurring grant was made to provinces amounting to 90·17 lakhs The distribution, with reference to objects, was as follows :—

	Lakhs of rupees.
Technical and industrial education	15·81
Collegiate education	1·00
Secondary schools	8·20
Secondary training	2·12
Primary schools	9·95
Primary training	8·12
European education	6·57
Education of girls	2·50
Hostels	20·95
Miscellaneous (for special requirements)	14·95
TOTAL	90·17

GRANTS—1912

3. The grants in 1912-13 aggregated 125 lakhs, *viz.* :—

(i) Non-recurring grant of 65 lakhs.

(ii) Imperial Durbar grant of 50 lakhs recurring

(iii) Further grant of 10 lakhs recurring.

(i) *Non-recurring grant of 65 lakhs* —The distribution was stated in Council on the 8th March 1912 As actually carried out, it stands as follows :—

	Lakhs of rupees.
Universities	16·00
Special institutions	4·00
Hostels in Calcutta	10·00
University and hostel scheme at Dacca	10·00
Hostels other than those in Calcutta and Dacca	24·87
Imperial expenditure	0·13
TOTAL	65·00

(ii) *Recurring grant of 50 lakhs announced at the Imperial Durbar for truly popular education.*—The immediate distribution of 45 lakhs was indicated as regards objects, in the reply to the Hon'ble Mr Gokhale on the 1st of March 1912. The actual distribution has been as follows :—

	Lakhs of rupees.
Elementary education of boys	30·00
Education (mainly elementary) of girls	5·00
Hostels	5·00
Technical and industrial education	2·00
European education	3·00
Total	45·00

				Rs.	
Further distribution to provinces to meet urgent needs under the objects specified above, recurring				1,50,500	
Extension of education among the poorer classes of the domiciled community in Calcutta and Madras, recurring				70,000	
Imperial expenditure—					
On elementary education	Capital	1,48,500			
	Recurring	54,000			
	Total		2,02,500		
On secondary education	Capital	77,000			
	Recurring	.			
	Total			77,000	
			Total		5·00
			GRAND TOTAL		50·00

(iii) *Recurring grant of 10 lakhs for universities and privately managed secondary institutions.*—On the 8th March 1912, a statement was made regarding the distribution of nine lakhs, one lakh being held in reserve. The actual distribution has been :—

	Lakhs of rupees.
Recurring grants to Universities (including provision for the future University at Dacca)	3·00
Recurring grants to privately managed secondary schools	6·00
Capital grants for Imperial expenditure (mainly on privately managed secondary schools both for Indians and for Europeans at Bangalore) . . .	1·00*
TOTAL .	10·00

* This amount (1 lakh a year) is earmarked for an Oriental Research Institute when a scheme is ready.

By "Imperial expenditure" is meant provision made for the expansion and improvement of education in those areas which are financed wholly or partially from Imperial revenues. The recurring grants to the major provinces will continue unchanged in the forthcoming year. Other grants, made to agencies, etc., have in some cases been made for capital objects; hence the amounts will undergo slight modification.

GRANTS—1913.

4. New grants are being provided for education out of the surplus of the current year and the revenue of the year 1913-14, to the amount of 374 lakhs, or just short of two and-a-half millions sterling, *viz* :—

(*a*) Non-recurring grant of 69 lakhs from the opium surplus of the current year.

(*b*) Non-recurring grant of 250 lakhs from the surplus of ordinary revenue during the current year.

(*c*) Recurring grant of 55 lakhs from the revenue of the year 1913-14.

The distribution of these grants according to objects will be as follows :—

(*a*) *Non-recurring grant of 69 lakhs from the opium surplus.*—The whole of this grant to Local Governments, is allotted to hostel construction. A specially liberal grant is made to Bengal to provide the balance for the Dacca hostel scheme as well as for hostels elsewhere. A sum of two lakhs is given on to the University of Calcutta over and above the amount which this institution will receive along with other Universities from the grant from the surplus of ordinary revenue in order to enable the University to purchase a site required for expansion of University buildings. The distribution accordingly is :—

	Lakhs of rupees.
Hotels	67·00
Calcutta University	2·00
TOTAL .	69·00

(*b*) *Non-recurring grant of 250 lakhs from the surplus of ordinary revenue.*—This is distributed to universities and Local Governments for building equipment and other capital charges, as follows :—

Universities,—46 lakhs ; to be distributed as follows :—

	Lakhs of rupees.
University of Calcutta	6·00
University of Bombay	2·00
University of Madras	3·00
Punjab University	2·00
University of Allahabad	2·00
Dacca University	15·00
Patna University	8·00
Rangoon University	8·00
TOTAL .	46·00

It has already been decided in principle to establish University at Dacca, Patna and Rangoon and it is necessary to provide for their early foundation. The grants for this purpose, however, are contingent upon the approval by the Government of India or the Secretary of State of schemes for their constitution.

Colleges and secondary schools (including training institutions),—35 lakhs.—The Government of Madras are understood to contemplate considerable expenditure upon their engineering college. It will be open to that Government to spend a portion of the sum on this object. The remainder of the total grant is intended for arts colleges and secondary schools. The Government of India desire to urge the claims of training institutions.

Elementary schools,—84 lakhs.—This grant is intended for the erection and equipment of vernacular (mainly elementary) schools and vernacular training institutions.

Educational hygiene, gymnasia, play-grounds, swimming-baths, gardens, reading-rooms, common-rooms, etc., *—25 lakhs.*—This grant is intended to make a start in placing education upon a broader basis along the lines indicated in the resolution no. 301-C. D. of the 21st February last.

Manual instruction,—7 lakhs —This is designed to encourage the much-needed introduction of manual training into schools; two Local Governments have already framed schemes of this kind.

Girls' schools, technical and special schools.—25 lakhs —These objects have been grouped together under a single head in order that Local Governments may deal freely with their grants according to the readiness of local programmes.

European education,—28 lakhs —There are large demands for the improvement of buildings and equipment in schools for the domiciled community in all provinces except Bihar and Orissa, where the needs for such education are not extensive and are reported to have been satisfied by previous grants.

The Government of India are about to address Local Governments on the question of encouraging Muhammadan education generally. But they do not desire to delay any existing schemes and they have no doubt that Local Governments in distributing grants will make provision for special Muhammadan institutions

(*c*) *Recurring grant of 55 lakhs out of the revenues of the ensuing year* —Six lakhs is held in reserve for the present to meet undeclared requirements such as proposals for the development of Oriental studies and Muhammadan education and 49 lakhs distributed as follows :—

	Lakhs of rupees.
Universities	6·50
Primary education	20·00
Girls' education	5·00
Colleges and training institutions	3·00
Secondary education	9·00
Technical and special education	1·50
Manual training	1·00
European education	3·00
TOTAL	49·00

Universities,—6 50 lakhs —Recurring grants have been made during the current year to the existing universities for the encouragement of research work and higher teaching. The result of that experiment is awaited Meanwhile, the Government of India desire to make adequate provision for the creation of new universities and a new type of teaching and residential university—a reform to which they attach great importance They are accordingly allotting 5 lakhs for the proposed teaching and residential University at Dacca (for which R45,000 has already been given), and for universities at Patna and Rangoon sums of 1 lakh and 0 50 lakh, respectively This expenditure will be contingent upon sanction Meanwhile these recurring grants will accumulate a fund which should provide for capital charges.

5 The distribution of both non-recurring and recurring grants has been calculated, first, upon the population and other statistical considerations in each province; second, upon an estimate, as worked out by each Local Government, of its requirements over the next three years These estimates are necessarily of a rough nature Local Governments were unofficially invited to compile them in order that, in this and forthcoming distributions, the Government of India might have before them the wishes of each Local Government and might be able approximately to adjust the amount of grant under each head to the conditions of the province. The Government of India do not desire to tie down Local Governments too rigorously to particular heads, provided there is a general conformity to policy, and will consider favourably applications for transfer of sums from one Educational head to another subject to this general provision.

6. The distribution under (*a*) and (*b*) and the distribution of 49 lakhs under (*c*) represents provision in the budgets of major Local Governments only, except that sums are allotted under (*c*) to the North-West Frontier Province and Coorg The totals shown will not be wholly allotted in the provincial budgets during the ensuing year but will be made available according to the spending capacity of each Local Government and upon other considerations. None of the sums in the distribution shown above will be used for Imperial expenditure, *i e*, for financing schemes in the North-West Frontier Province, Coorg (except from the recurring grant of 55 lakhs), Baluchistan, Ajmer-Merwara, the Province of Delhi, or other special areas such as those administered by Political Officers For the educational requirements of these Administrations and areas, the Government of India are allotting imperial funds during the current year.

7. Statistics showing educational progress (which will be published in the *Gazette of India*) and a brief descriptive summary are laid on the table. These show a considerable increase in expenditure and in numbers under instruction during the past year (1911-12).

8. The new department got to work in January 1911 Since then Imperial grant for education have aggregated

	Lakhs of rupees.
Non-recurring	479·00
Recurring	115·00

The slight excess over the grants as previously stated is due to the distribution of additional sums to special areas or institutions. The Imperial Government has therefore increased the allotments for education by R5,94,00,000 or £3,960,000 sterling of which R4,79,00,000 or £3,193,000 sterling is for capital charges and R1,15,00,000 or £767,000 sterling is a permanent recurring increase

Distribution of the non-recurring grant of R69,00,000.

PROVINCE	Universities.	Hostels	Total
	R	R	R
Madras	...	4,00,000	4,00,000
Bombay	...	7,75,000	7,75,000
Bengal	2,00,000	20,50,000	22,50,000
United Provinces	...	8,25,000	8,25,000
Punjab	..	7,75,000	7,75,000
Burma	...	3,25,000	3,25,000
Bihar and Orissa	..	7,25,000	7,25,000
Central Provinces	...	4,75,000	4,75,000
Assam	...	3,50,000	3,50,000
TOTAL	2,00,000	67,00,000	69,00,000

Distribution of the non-recurring grant of R2,50,00,000.

Province	Universities	Colleges and secondary schools and training institutions	Elementary schools.	Educational hygiene, gymnasia, etc	Manual training.	Girls' schools, technical and special schools.	European education	Total. Universities	Total. Other heads.	Total. Total.
	R	R	R	R	R	R	R	R	R	R
Madras	3,00,000	*6,00,000	17,00,000	6,00,000	1,50,000	6,00,000	5,50,000	3,00,000	42,00,000	45,00,000
Bombay	2,00,000	4,00,000	12,50,000	4,00,000	1,00,000	3,00,000	4,50,000	2,00,000	29,00,000	31,00,000
Bengal	†21,00,000	7,00,000	10,00,000	3,50,000	1,00,000	5,00,000	5,00,000	21,00,000	31,50,000	52,50,000
United Provinces	2,00,000	4,50,000	15,00,000	3,00,000	1,00,000	3,00,000	7,50,000	2,00,000	32,00,000	34,00,000
Punjab	2,00,000	4,50,000	5,50,000	2,00,000	50,000	2,00,000	1,50,000	2,00,000	15,50,000	17,50,000
Burma	8,00,000	1,50,000	6,00,000	1,50,000	50,000	1,00,000	3,50,000	8,00,000	13,00,000	21,00,000
Bihar and Orissa	‡8,00,000	2,50,000	10,50,000	2,25,000	75,000	2,50,000	..	8,00,000	18,50,000	26,50,000
Central Provinces	...	3,00,000	5,00,000	1,50,000	50,000	1,50,000	1,50,000		13,00,000	13,00,000
Assam	...	2,00,000	3,50,000	1,25,000	25,000	1,00,000	1,50,000	.	9,50,000	9,50,000
TOTAL	46,00,000	35,00,000	84,00,000	25,00,000	7,00,000	25,00,000	25,00,000	46,00,000	2,02,00,000	2,50,00,000

* May be partially used for Engineering College, the rest for Arts Colleges.
† For Dacca University . R15,00,000.
For purchase of fish-market R6,00,000
‡ For the proposed Patna University.

Distribution of the recurring grant of R55,00,000.

Province.	Universities.	Primary education.	Girls' education.	Colleges and training institutions.	Secondary education.	Technical and special education.	Manual training.	European education.	Reserve.	Total.		
										Universities.	Other heads.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Madras	...	3,50,000	87,000	30,000	1,35,000	9,000	12,000	57,000	...	...	6,80,000	6,80,000
Bombay	...	2,76,000	75,000	50,000	95,000	37,000	15,000	45,000	...	...	5,93,000	5,93,000
Bengal	5,00,000	3,65,000	1,07,000	...	*2,26,000	37,000	25,000	60,000	...	5,00,000	8,20,000	13,20,000
United Provinces	...	3,08,000	70,000	45,000	95,000	34,000	11,000	80,000	...	...	6,38,000	6,38,000
Punjab	...	1,28,000	39,000	35,000	95,000	21,000	5,000	20,000	...	...	3,38,000	3,38,000
Burma	50,000	1,03,000	37,000	30,000	67,000	5,000	5,000	10,000	...	50,000	2,57,000	3,07,000
Bihar and Orissa	1,00,000	2,19,000	47,000	40,000	95,000	...	22,000	...	...	1,00,000	4,23,000	5,23,000
Central Provinces	...	1,20,000	20,000	40,000	58,000	...	3,000	18,000	...	...	2,59,000	2,59,000
Assam	...	76,000	18,000	30,000	*4,000	7,000	2,000	10,000	...	...	1,77,000	1,77,000
North-West Frontier Province	...	55,000*	...	...	...	...	[illegible]	...	...	...	55,000	55,000
Coorg	...	10,000*	...	...	...	...	...	...	...	...	10,000	10,000
Reserve	...	...	...	...	...	...	...	...	6,00,000	...	6,00,000	6,00,000
TOTAL	6,50,000	20,00,000	5,00,000	3,00,000	9,00,000	1,50,000	1,00,000	3,00,000	6,00,000	6,50,000	48,50,000	55,00,000

* Transfers may be made, as necessary, from these sums.

EDUCATIONAL SUMMARY, MARCH 1913.

The statistical table of educational progress in British India is appended and will be published in the *Gazette of India*. The figures there shown include the year 1911-12. The account of principal developments, given below, is brought up to date.

2. *Statistics of pupils*.—The grand total of pupils in all institutions (including private institutions) has risen by 435,139 to 6,780,721. All provinces show an increase. The increases in the United Provinces, the Punjab, Eastern Bengal and Assam and the North-West Frontier Province amount to over 9 per cent. of the total figures for 1910-11. The smallest increases are in Burma and Coorg. The increase in pupils during the quinquennium ending 1907 was 866,732; during the quinquennium ending 1912 it was 1,392,059.

3. The percentage of those at school to those of school-going age (reckoned at 15 per cent. of the population) has risen, in the case of boys to 20·8, in that of girls to 4·7, in that of both to 16·0. The percentage of both boys and girls in public and private institutions together has risen from 16·9 to 17·7, and the percentage to the whole population from 2·5 to 2·6. Bombay, Bengal and Eastern Bengal and Assam show over 33 per cent. of boys of school-going age at school in public institutions; Madras over 30 per cent. and Coorg nearly 30 per cent.; Burma and the Central Provinces over 20 per cent; in the United Provinces, the Punjab and the North-West Frontier Province, the percentages range from 13 to 17. The highest figures for girls are 16 per cent in Coorg and 8·5 per cent in Burma. The United Provinces is last with 1·4 per cent.

4. There has been an appreciable increase in the number of pupils of primary schools. In 1910-11 the increase was 65,583, or 1·5 per cent. of the previous year's figures. During the year under review it was 362,252, or 7·8 per cent. In collegiate and higher institutions, the increase has been less marked than in the previous year, and amounts to 28,687. The figures for higher institutions are as follows:—

	Male.	Female.	TOTAL.
In colleges	35,915	369	36,284
In high schools	390,857	16,908	407,765
In middle schools	470,725	45,880	516,605

There has been a decline in middle school pupils in Madras.

5. In primary schools the figures now stand:—

Male	4,302,631
Female	785,511

There has been an increase in every province.

6. The number of those under training for the profession of teaching has risen by nearly 800, and now stands at 13,354. The number of those who qualified indicates a slight falling-off and was 4,282.

7. Technical school pupils number 12,064, an increase of 1,529.

8. The number in schools for Europeans and the domiciled community has increased by 876 and now stands at 33,720.

9. The increase in Muhammadan pupils has been noteworthy, amounting to 100,597. In secondary schools and colleges the increase has been 15,973, in elementary schools 73,266. The total in institutions of the former kind is now 174,401, in those of the latter, 1,022,768. The remainder of the increase and of the totals are in institutions of other kinds, the complete total being 1,316,998 pupils, of whom 533,333 were in the province of Eastern Bengal and Assam.

10. *Statistics of expenditure*.—The total expenditure was R7,85,93,000, an increase of R67,25,000 over that of the preceding year. To this increase public funds have contributed R34,83,000, against an increase under this head of R9,30,000 in the year before. Of the total, roughly 405 lakhs are now met from public funds (against 370 lakhs in the preceding year), *viz.*, 270 lakhs (against 242 lakhs) from provincial, 105 from district and 30 from municipal (To the last item the Bombay Presidency contributed one-third). Of the 380 lakhs from private sources, fees contributed 219 lakhs.

11. Among the larger provinces, the highest expenditure is in Bengal, 172 lakhs; the lowest in the Central Provinces, 32½ lakhs. Save in Madras, Bengal and Eastern Bengal and Assam, public funds contributed more than private.

12. The average annual cost of educating a pupil has slightly risen, from R12·55 to R12·8. But the expenditure includes that indirectly incurred, as on buildings, etc.

13. *Principal developments*.—The main developments of the last and of immediately preceding years have been described in the resolution which appeared in the *Gazette of India* published on the 22nd February 1913, which also lays down the policy of the Government of India. The quinquennial review of education is now under preparation and will give further information. The year witnessed the assertion at the Imperial Durbar by command of His Most Gracious Majesty the King-Emperor of the predominant claims of educational advancement, the announcement of a recurring Imperial grant of 50 lakhs for the promotion

of truly popular education, and the high expression of his hopes and wishes for the expansion and improvement of education delivered by His Majesty the King-Emperor in graciously receiving an address presented by the Calcutta University In addition to the recurring grant of 50 lakhs, a recurring grant of 10 lakhs was sanctioned for university and higher education, and a non-recurring grant of 65 lakhs was also made. There has been expansion in expenditure accompanied by an increase of those under instruction

Other features of the year have been the collection of materials for the preparation of extensive schemes for the spread of elementary education, and, in certain provinces, for the improvement of secondary education; the growth of new ideas regarding university teaching, which has resulted in the proposal for a teaching and residental university at Dacca; the generous gift of Sir T. N. Palit to the University of Calcutta; the creation of a department of industries at Madras as a portion of the scheme of industrial training and development; the sanctioning of an industrial scheme for the Central Provinces; an inquiry carried out by Colonel Atkinson and Mr Dawson into the question of bringing technical institutions into closer touch which the employers of labour; the institution of proposals for an Oriental Research Institute; and the conference held in July 1912 on the education of the domiciled community, whose interests have not been overlooked in the distribution of Imperial grants.

DEPARTMENT OF EDUCATION.

EDUCATION.

STATEMENT OF EDUCATIONAL PROGRESS IN INDIA.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	1,118,566	1,151,022	1,144,105	1,145,728	1,152,894	1,135,513
Population — Male	122,470,010	123,249,577	123,249,836	122,699,630	130,113,723	130,408,551
Population — Female	118,794,958	119,570,056	119,570,469	119,017,958	124,706,893	124,960,002
TOTAL POPULATION	241,264,968	242,819,633	242,820,305	241,717,588	254,820,616	255,368,553
Public Institutions for Males.						
Number of arts colleges	128	126	123	128	128	130
Number of high schools *	1,165	1,169	1,174	1,190	1,203	1,219
Number of primary schools	102,947	104,354	105,329	107,463	108,144	110,692
Male Scholars in Public Institutions.						
In arts colleges	18,758	19,384	18,788	22,912	24,806	29,369
In high schools *	286,391	301,565	315,905	344,647	364,704	390,831
In primary schools	†3,424,618	3,626,044	3,786,462	3,888,671	3,936,419	4,202,631
Percentage of male scholars in public institutions to male population of school-going age.	22·7	23·1	25·15	26·2	25·3‡	26·8
Public Institutions for Females.						
Number of arts colleges	8	8	7	8	8	10
Number of high schools *	112	114	124	125	130	135
Number of primary schools	9,983	10,845	11,511	11,758	12,027	12,886
Female Scholars in Public Institutions.						
In arts colleges	160	175	185	217	244	279
In high schools *	11,835	12,924	13,654	14,257	14,864	16,884
In primary schools	†513,248	570,540	631,905	668,636	689,471	785,511
Percentage of female scholars in public institutions to female population of school-going age.	3·2	3·5	4·0	4·2	4·2‡	4·7
TOTAL SCHOLARS in public institutions. — Male	4,183,041	4,428,175	4,650,134	4,826,554	4,930,084	5,253,065
TOTAL SCHOLARS in public institutions. — Female	561,439	647,785	720,342	763,580	793,646	875,660
TOTAL	4,744,480	5,075,961	5,370,476	5,590,134	5,723,730	6,128,725
TOTAL SCHOLARS (both male and female) in all institutions.	5,388,632	5,699,146	5,972,204	6,203,305	6,345,582	6,780,721
Expenditure (in thousands of rupees).						
From provincial revenues	1,84,98	1,98,54	2,12,42	2,34,30	2,42,08	2,69,59
From local funds	91,16	1,01,86	1,17,24	1,02,24	1,00,32	1,05,80
From municipal funds	20,21	22,22	24,27	24,56	28,00	29,84
Total Expenditure from public funds	2,96,35	3,22,62	3,53,93	3,61,10	3,70,40	4,05,23
From fees	1,48,21	1,57,30	1,69,37	1,85,42	2,00,67	2,19,09
From other sources	1,14,48	1,21,67	1,35,18	1,40,24	1,47,61	1,61,61
GRAND TOTAL OF EXPENDITURE	5,59,04	6,01,59	6,58,48	6,86,76	7,18,68	7,85,93

* High schools include vernacular high schools also, in some provinces.

† Corrected figures from General Table I (Q. R.).

‡ The percentages for 1910-11, being reckoned on the new Census figures are slightly misleading for purposes of comparison with previous years. This remark applies throughout all the Tables.

STATEMENT OF EDUCATIONAL PROGRESS IN MADRAS

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	141,866	No change.	No change.	No change.	141,866	142,491
Population — Male	18,841,971				20,152,916	20,389,066
Population — Female	19,368,391				20,770,668	21,029,264
TOTAL POPULATION	38,210,362				40,923,584	41,418,330
Public Institutions for Males.						
Number of arts colleges	34	33	32	30	30	30
Number of high schools	171	170	169	172	172	168
Number of primary schools	21,379	21,929	22,412	23,108	23,426	24,044
Male Scholars in Public Institutions.						
In arts colleges	4,048	4,283	4,227	3,911	3,709	4,898
In high school	57,557	64,185	66,189	72,078	69,543	71,894
In primary schools	619,851	659,716	689,817	739,933	766,884	829,331
Percentage of male scholars in public institutions to male population of school-going age.	25·7	27·4	27·8	[illegible]	29·7	30·8
Public institutions for Females.						
Number of arts colleges	2	2	1	1	1	2
Number of high schools*	26	28	32	31	32	38
Number of primary schools	899	893	862	886	900	1,162
Female Scholars in public institutions.						
In arts colleges	39	37	38	37	33	46
In high schools	3,279	3,808	4,981	4,212	4,027	4,510
In primary schools	120,253	127,107	135,784	147,910	156,027	199,719
Percentage of female scholars in public institutions to female population of school-going age.	5·1	5·4	5·8	6·2	6·1	6·6
TOTAL SCHOLARS in public institutions. — Male	726,926	775,450	813,056	870,505	896,701	943,369
TOTAL SCHOLARS in public institutions. — Female	148,740	156,948	168,167	181,461	190,861	209,517
TOTAL	875,666	932,398	981,223	1,051,966	1,087,562	1,152,886
TOTAL SCHOLARS (both male and female) in all institutions.	1,007,118	1,057,170	1,099,615	1,179,048	1,215,725	1,280,065
Expenditure (in thousands of rupees).						
From provincial revenues	24,73	28,40	27,79	39,07	43,16	44,22
From local funds	14,97	16,69	20,91	11,45	11,24	12,28
From municipal funds	3,09	2,95	3,84	3,17	3,21	3,15
Total Expenditure from public funds	42,79	48,04	52,54	53,69	57,61	59,65
From fees	29,98	31,98	32,50	34,89	37,29	37,90
From other sources	24,87	26,89	32,37	30,81	32,78	38,10
GRAND TOTAL OF EXPENDITURE	97,64	1,06,91	1,17,41	1,19,39	1,27,68	1,35,65

* Include also vernacular high schools for girls.

STATEMENT OF EDUCATIONAL PROGRESS IN BOMBAY.

—		1906-07	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles		188,826	No change.	No change.	No change.	188,826	188,826
Population	Male	13,098,354				14,006,375	14,013,522
	Female	12,373,014				13,071,673	13,074,273
	TOTAL POPULATION	25,171,368				[illegible]	[illegible],087,795
Public Institutions for Males.							
Number of arts colleges		10	11	11	11	11	11
Number of high schools		114	115	112	11[illegible]	117	129
Number of primary schools		9,485	9,302	9,900	10,686	11,2[illegible]7	11,609
Male Scholars in Public Institutions.							
In arts colleges		2,[illegible]90	2,567	2,613	2,958	3,177	3,[illegible]13
In high schools		31,860	33,079	35,921	37,707	39,569	41,[illegible]25
In primary schools		490,5[illegible]	515,382	539,51[illegible]	580,927	593,197	630,427
Percentage of male scholars in public institutions to male population of school-going age.		28·1	29·4	30·9	[illegible]3·2	31·[illegible]	33·6
Public Institutions for Females.							
Number of arts colleges		..	..		..	..	..
Number of high schools		22	23	25	26	24	27
Number of primary schools		997	1,020	1,050	1,104	1,121	1,[illegible]54
Female Scholars in Public Institutions.							
In arts colleges		[illegible]7	53	60	76	81	78
In high schools		2,517	2,555	2,569	2,929	2,9[illegible]7	3,602
In primary schools		89,014	92,158	101,328	109,606	112,105	126,703
Percentage of female scholars in public institutions to female population of school-going age.		5·1	5·3	5·8	6·3	6·1	6·9
TOTAL SCHOLARS in public institutions.	Male	551,315	5,78,348	607,537	653,704	667,469	707,328
	Female	95,432	98,799	108,176	116,731	119,596	134,981
	TOTAL	646,777	677,147	715,713	770,435	787,065	842,309
TOTAL SCHOLARS (both male and female) in all institutions.		720,647	749,891	792,559	850,298	868,535	922,877
Expenditure (in thousands of rupees).							
From provincial revenues		43,08	44,90	46,72	49,04	46,60	53,98
From local funds		7,82	8,72	10,77	10,34	10,84	10,76
From municipal funds		5,88	7,08	7,34	7,50	9,54	10,14
Total Expenditure from public funds		5[illegible],78	60,70	64,83	66,88	66,98	74,88
From fees		20,12	21,81	22,40	23,96	24,49	26,27
From other sources		29,53	30,92	30,80	32,68	32,53	35,02
GRAND TOTAL OF EXPENDITURE		1,06,43	1,13,43	1,18,03	1,23,52	1,24,00	1,36,17

STATEMENT OF EDUCATIONAL PROGRESS IN BENGAL

—	1906-07.	1907-08	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	148,592	124,432	No change.	124,492	124,492	No change.
Population — Male	27,140,616	26,674,767	26,675,02[illegible]	26,124,820	27,436,187	No change.
Population — Female	27,521,913	27 097,147	27,097,560	26,5[illegible]5,049	27,587,153	No change.
TOTAL POPULATION	54,662,529	53,771,914	53,772,585	52,669,8[illegible]9	55,023,340	..
Public Institutions for Males						
Number of arts colleges	32	32	29	29	29	29
Number of high schools	397	397	397	396	399	398
Number of primary schools	[illegible]	[illegible]	[illegible]	35,201	35,137	30,342
Male Scholars in Public Institutions.						
In arts colleges	(a) 5,166	5,455	4,613	7,107	8,255	9,685
In high schools	80,327	80,380	82,822	87,172	94,844	103,096
In primary schools	910,018	934,121	968,939	992,103	907,053	1,047,769
Percentage of male scholars in public institutions to male population of school-going age.	26·8	28·6	30·2	32·0	31·4	33·2
Public Institutions for Females.						
Number of arts colleges	2	2	2	3	3	3
Number of high schools	14	15	17	17	21	19
Number of primary schools	2,235	3,384	3,029	3,065	3,052	3,124
Female Scholars in Public Institutions.						
In arts colleges	24	38	12	47	68	81
In high schools	1,467	1,631	1,974	2,016	2,301	2,423
In primary schools	117,296	127,803	139,901	145,233	146,223	158,616
Percentage of female scholars in public institutions to female population of school-going age.	3·0	3·5	3·9	4·2	4·2	4·6
TOTAL SCHOLARS in public institutions — Male	1,090,12[illegible]	1 146,567	1,208,718	1,254,914	1,290,621	1,364,946
TOTAL SCHOLARS in public institutions — Female	121,886	111,974	159,5[illegible]2	167,505	173,207	189,971
TOTAL	1,215,011	1,288,541	1,358,280	1,422,419	1,463,828	1,551,917
TOTAL SCHOLARS (both male and female) in all institutions.	1,269,038	1,338,190	1,421,389	1,475,876	1,518,239	1,609,360
Expenditure (in thousands of rupees.)						
From provincial revenues	36,67	41,35	49,79	49,93	50,16	54,76
From local funds	10,93	11,19	11,56	11,36	11,64	11,64
From municipal funds	1,20	1,31	1,32	1,41	1,58	1,70
Total Expenditure from public funds	48,80	53,88	62,67	62,70	63,38	68,10
From fees	43,43	46,31	52,71	56,19	61,02	67,88
From other sources	24,40	25,37	29,20	32,00	36,31	36,04
GRAND TOTAL OF EXPENDITURE	1,16,63	1,25,56	1,44,58	1,50,89	1,60,71	1,72,02

(a) Excluding the D. U. Mission College, Hazaribagh.

STATEMENT OF EDUCATIONAL PROGRESS IN EASTERN BENGAL AND ASSAM.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	101,147	No change.	No change.	No change	111,645	No change.
Population — Male	15,679,409				17,706,396	
Population — Female	15,108,725				16,887,966	
TOTAL POPULATION	30,788,134				34,594,362	
Public Institutions for Males.						
Number of arts colleges	11	.1	11	11	10	10
Number of high schools	212	217	216	215	217	234
Number of primary schools	17,531	17,516	18,042	17,325	17,292	17,725
Male Scholars in Public Institutions.						
In arts colleges	1,197	1,394	1,829	2,034	2,418	2,989
In high schools	47,135	49,867	51,900	56,982	64,347	74,581
In primary schools	548,088	590,542	627,324	621,087	623,925	672,835
Percentage of male scholars in public institutions to male population of school-going age.	29·6	31·2	33·6	33·4	30·3	33·1
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	3	3	3	3	3	4
Number of primary schools	2,789	3,284	4,101	4,210	4,527	4,957
Female Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	321	277	358	383	478	716
In primary schools	68,808	86,995	111,307	119,079	128,727	142,864
Percentage of female scholars in public institutions to female population of school-going age.	2·3	3·8	5·0	5·3	5·2	5·7
TOTAL SCHOLARS in public institutions. — Male	697,004	732,843	790,178	785,146	805,311	880,500
TOTAL SCHOLARS in public institutions. — Female	52,683	89,133	113,595	122,363	131,342	145,376
TOTAL	749,687	821,976	903,773	907,509	936,653	1,025,876
TOTAL SCHOLARS (both male and female) in all institutions.	815,599	880,631	953,123	954,863	984,213	1,075,124
Expenditure (in thousands of rupees.)						
From provincial revenues	13,08	16,13	20,31	19,37	22,05	25,34
From local funds	11,78	13,58	14,91	13,24	13,38	14,29
From municipal funds	32	34	42	51	47	48
Total Expenditure from public funds	25,18	30,05	35,54	33,12	35,90	40,11
From fees	18,52	20,05	22,10	23,44	26,67	30,15
From other sources	7,59	8,19	8,70	9,38	10,48	10,20
GRAND TOTAL OF EXPENDITURE	51,24	58,29	66,34	65,94	73,05	80,46

STATEMENT OF EDUCATIONAL PROGRESS IN THE UNITED PROVINCES.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	107,164	No change.	No change.	No change.	107,164	107,207
Population — Male	24,616,942				24,628,344	24,641,831
Population — Female	23,074,840				22,565,048	22,540,213
TOTAL POPULATION	47,691,782				47,193,392	47,182,044
Public Institutions for Males.						
Number of arts colleges	25	23	24	31	31	32
Number of high schools	108	104	108	112	113	115
Number of primary schools	9,545	9,717	9,598	9,267	9,067	9,258
Male Scholars in Public Institutions.						
In arts colleges	3,030	3,424	3,519	4,150	4,180	4,602
In high schools	24,520	26,470	28,647	32,065	33,192	34,257
In primary schools	409,903	447,726	470,309	436,675	432,497	470,953
Percentage of male scholars in public institutions to male population of school-going age.	13·6	14·6	14·6	14·4	14·4	15·5
Public Institutions for Females.						
Number of arts colleges	4	4	4	4	4	5
Number of high schools	22	22	22	23	20	20
Number of primary schools	767	850	938	936	941	957
Female Scholars in Public Institutions.						
In arts colleges	38	42	38	15	51	54
In high schools	1,789	1,838	1,827	1,960	1,824	1,804
In primary schools	30,973	38,968	39,316	36,017	37,365	41,340
Percentage of females scholars in public institutions to female population of school-going age.	1·0	1·2	1·3	1·2	1·3	1·4
TOTAL SCHOLARS in public institutions. — Male	501,745	537,633	539,414	533,175	530,341	573,194
TOTAL SCHOLARS in public institutions. — Female	35,152	43,166	44,319	41,529	43,066	48,394
TOTAL	536,897	580,799	583,733	574,704	573,407	621,588
TOTAL SCHOLARS (both male and female) in all institutions.	606,174	651,527	658,31[illegible]	647,581	645,787	712,000
Expenditure (in thousands of rupees.)						
From provincial revenues	22,59	18,44	21,76	29,45	31,33	37,50
From local funds	24,72	26,81	30,25	27,69	24,74	26,54
From municipal funds	1,97	2,36	2,81	3,01	3,17	3,54
Total Expenditure from public funds	49,28	47,61	54,82	60,15	59,24	67,58
From fees	13,51	14,04	15,03	17,33	18,59	20,50
From other sources	12,11	12,11	14,67	15,74	15,56	19,85
GRAND TOTAL OF EXPENDITURE	74,90	73,76	84,52	93,22	93,39	107,93

STATEMENT OF EDUCATIONAL PROGRESS IN THE PUNJAB.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	97,209	No change.	97,272	No change.	97,213	No change.
Population — Male	10,942,705	No change.	No change.	No change.	10,992,067	No change.
Population — Female	9,887,634	No change.	No change.	No change.	8,982,889	No change.
TOTAL POPULATION	20,830,339				19,974,956	
Public Institutions for Males.						
Number of arts colleges	10	10	10	10	11	11
Number of high schools*	94	93	94	98	98	101
Number of primary schools	3,151	3,313	3,408	3,345	3,321	3,417
Male Scholars in Public Institutions.						
In arts colleges	1,598	1,725	1,850	2,022	2,270	2,659
In high schools*	30,781	32,043	34,971	40,895	44,893	47,740
In primary schools	141,315	146,290	149,542	157,946	164,081	179,410
Percentage of male scholars in public institutions to male population of school-going age.	12·8	13·3	13·8	14·9	15·6	16·9
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	12	11	12	12	15	16
Number of primary schools	542	586	600	602	599	637
Female Scholars in Public Institutions.						
In arts colleges	...	...	...		...	...
In high schools	957	929	944	1,007	1,214	1,605
In primary schools	20,201	21,615	22,672	26,309	25,174	29,269
Percentage of female scholars in public institutions to female population of school-going age.	1·7	1·8	1·9	2·2	2·4	2·7
TOTAL SCHOLARS in public institutions. — Male	210,853	218,592	226,502	245,722	257,432	279,492
TOTAL SCHOLARS in public institutions. — Female	21,042	25,679	27,282	30,995	32,186	36,675
TOTAL	231,895	244,271	253,784	276,717	289,618	316,167
TOTAL SCHOLARS (both male and female) in all institutions.	300,237	302,863	302,576	329,466	346,940	381,113
Expenditure (in thousands of rupees.)						
From provincial revenues	19,69	20,78	17,66	18,61	18,63	22,79
From local funds	9,58	11,48	12,13	12,39	12,31	12,44
From municipal funds	2,85	2,76	3,06	3,43	4,05	3,53
Total expenditure from public funds	32,12	35,02	33,15	34,43	34,99	38,76
From fees	11,42	11,23	11,98	13,34	15,20	17,75
From other sources	8,43	10,11	10,46	10,66	10,38	12,14
GRAND TOTAL OF EXPENDITURE	51,97	56,36	55,59	58,43	60,57	68,65

* Include also vernacular high schools.

STATEMENT OF EDUCATIONAL PROGRESS IN BURMA

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	219,894	No change.	236,738	No change.	236,738	230,839
Population { Male	5,335,484	5,342,033	No change.		6,144,301	6,189,404
Population { Female	5,142,024	5,148,591			5,913,601	5,931,723
TOTAL POPULATION	10,477,508	10,490,624			12,057,905	12,116,217
Public Institutions for Males.						
Number of arts colleges	2	2	2	2	2	2
Number of high schools*	25	29	31	35	39	36
Number of primary schools	4,950	5,113	5,261	5,163	4,895	4,7[illegible]4
Male Scholars in Public Institutions.						
In arts colleges	133	138	148	232	261	302
In high schools*	8,400	9,366	8,808	9,599	10,3[illegible]8	10,084
In primary schools	124,427	130,677	136,687	131,3[illegible]	1[illegible]4,37[illegible]	125,552
Percentage of male scholars in public institutions to male population of school-going age.	21·0	22·0	24·1	24·1	2[illegible]·4	20·9
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	9	8	9	9	11	11
Number of primary schools	473	532	616	619	553	552
Female Scholars in Public Institutions.						
In arts colleges	2	5	7	12	17	22
In high schools	1,504	1,8[illegible]2	1,683	1,694	1,974	2,135
In primary schools	47,230	52,613	55,606	53,779	53,291	55,[illegible]54
Percentage of female scholars in public institutions to female population of school-going age.	7·6	8·6	9·1	9·1	8·1	8·5
TOTAL SCHOLARS in public institutions. { Male	168,463	183,180	192,628	192,8[illegible]2	18[illegible],129	194,401
TOTAL SCHOLARS in public institutions. { Female	58,665	66,220	70,358	70,106	71,032	75,909
TOTAL	227,128	249,400	262,986	262,968	259,161	270,310
TOTAL SCHOLARS (both male and female) in all institutions.	393,598	423,810	4[illegible]3,211	433,973	429,992	445,255
Expenditure (in thousands of rupees.)						
From provincial revenues	16,10	18,79	17,45	17,03	16,71	18,93
From local funds	2,72	3,14	3,71	4,0[illegible]	4,08	4,22
From municipal funds	3,27	3,31	3,35	3,40	3,48	3,68
Total Expenditure from public funds	22,09	25,24	24,51	24,50	24,27	26,38
From fees	9,14	9,71	10,32	13,77	14,53	15,09
From other sources	3,64	4,37	4,48	4,44	4,93	5,40
GRAND TOTAL OF EXPENDITURE	34,87	39,32	39,31	42,71	43,63	47,37

* Include anglo-vernacular high schools.

STATEMENT OF EDUCATIONAL PROGRESS IN CENTRAL PROVINCES AND BERAR.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	119,C80	130,174	No change.	No change.	130,174	117,935
Population — Male	6,570,761	6,793,832			7,764,777	7,766,007
Population — Female	6,748,758	6,965,191			7,832,712	7,833,993
TOTAL POPULATION	13,319,519	13,759,023			15,597,489	15,600,000
Public Institutions for Males						
Number of arts colleges	3	3	3	3	3	4
Number of high schools	30	31	34	35	35	35
Number of primary schools	2,645	2,777	2,892	3,019	3,094	3,195
Males Scholars in Public Institutions.						
In arts colleges	274	381	457	479	514	608
In high schools	2,025	2,305	2,657	3,059	3,236	3,102
In primary schools	172,496	187,387	190,526	212,857	216,750	228,255
Percentage of male scholars in public institutions to male population of school-going age.	22·1	23 2	25·4	26·2	23·1	24·2
Public Institutions for Females						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	4	4	4	4	4	5
Number of primary schools	257	261	287	301	301	309
Female Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	34	26	20	24	23	28
In primary schools	17,331	20,801	23,230	26,609	26,033	27,948
Percentage of female scholars in public institutions to female population of school-going age.	1·9	2·2	2·5	2·8	2·4	2·6
TOTAL SCHOLARS in public institutions. — Male	217,550	234,859	250,602	266,850	269,062	282,257
TOTAL SCHOLARS in public institutions. — Female	19,550	23,156	25,831	29,373	28,452	30,729
TOTAL	237,100	258,015	276,433	296,223	297,514	312,986
TOTAL SCHOLARS (both male and female) in all institutions.	237,439	258,808	276,700	296,305	297,620	313,205
Expenditure (in thousands of rupees).						
From provincial revenues	8,32	8,89	9,98	10,92	11,48	10,64
From local funds	7,88	9,19	11,74	10,65	11,05	12,08
From municipal funds	1,19	1,65	1,58	1,59	1,88	2,93
Total Expenditure from public funds	17,40	19,73	23,30	23,16	24,41	25,65
From fees	1,59	1,65	1,79	1,95	2,29	2,84
From other sources	3,49	3,38	3,87	3,81	4,15	4,16
GRAND TOTAL OF EXPENDITURE	22,48	24,76	28,96	28,92	30,85	32,65

STATEMENT OF EDUCATIONAL PROGRESS IN THE NORTH-WEST FRONTIER PROVINCE.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	16,436	No change.	No change.	No change.	13,193	No change.
Population — Male	1,159,306				1,182,102	
Population — Female	966,174				1,014,831	
TOTAL POPULATION	2,125,480				2,196,933	
Public Institutions for males.						
Number of arts colleges	1	1	1	1	1	1
Number of high schools	12	12	12	12	12	12
Number of primary schools	217	250	254	257	264	260
Male Scholars in Public Institutions.						
In arts colleges	22	22	22	19	22	33
In high schools	3,492	3,502	3,617	4,255	4,486	5,146
In primary schools	9,928	11,271	11,415	12,059	13,034	14,129
Percentage of male scholars in public institutions to male population of school-going age.	9·0	10·0	10·1	11·2	11·8	13·1
Public Institutions for Females.						
Number of arts colleges	..	..	..	...	...	...
Number of high schools	...	...	...	..	...	...
Number of primary schools	19	24	23	25	27	28
Female Scholars in Public Institutions						
In arts colleges	...	...	...	...	...	...
In high schools	...	...	...	...	..	...
In primary schools	1,014	1,337	1,301	1,576	1,775	1,925
Percentage of female scholars in public institutions to female population of school-going age.	0·8	1·1	1·1	1·3	1·4	1·5
TOTAL SCHOLARS in public institutions. — Male	15,736	17,323	17,630	19,589	20,919	23,236
TOTAL SCHOLARS in public institutions. — Female	1,225	1,548	1,605	1,873	2,093	2,247
TOTAL	16,961	18,871	19,235	21,462	23,012	25,483
TOTAL SCHOLARS (both male and female) in all institutions.	29,017	29,243	28,891	30,016	31,891	34,911
Expenditure (in thousands of rupees).						
From provincial revenues	*53	*58	*80	*58	†1,35	99
From local funds	64	95	83	91	92	1,42
From municipal funds	42	45	55	53	61	68
Total expenditure from public funds	1,59	1,98	2,18	2,02	2,88	3,09
From fees	40	40	40	45	47	56
From other sources	39	32	61	65	53	63
GRAND TOTAL OF EXPENDITURE	2,38	2,70	3,19	3,12	3,88	4,28

* Imperial Revenues. † Including Rs. 58,215 from Imperial Revenues.

STATEMENT OF EDUCATIONAL PROGRESS IN COORG.

—	1906-07.	1907-08.	1908-09.	1909-10.	1910-11.	1911-12.
Area in square miles	1,582	No change.	No change.	No change.	No change.	1,582
Population. Male	100,258					97,279
Population. Female	80,349					77,697
TOTAL POPULATION	180,607					174,976
Public Institutions for Males.						
Number of art colleges	...	...	...	...	...	...
Number of high schools	1	1	1	1	1	1
Number of primary schools	82	81	82	82	81	80
Male Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	294	298	288	240	226	206
In primary schools	2,852	2,929	3,42[illegible]	3,688	3,721	3,970
Percentage of male scholars in public institutions to male population of school-going age.	21·9	22·5	25·7	27 2	27·2	29·7
Public Institutions for Females.						
Number of arts colleges	...	...	...	...	...	...
Number of high schools	...	...	...	...	...	...
Number of primary schools	5	5	5	5	6	6
Female Scholars in Public Institutions.						
In arts colleges	...	...	...	...	...	...
In high schools	7	8	8	2	2	1
In primary schools	1,015	1,143	1,421	1,538	1,721	1,773
Percentage of female scholars in public institutions to female population of school-going age.	8·8	9·6	12·0	13·6	15·0	16·0
TOTAL SCHOLARS in public institutions. Male	3,292	3,380	3,869	4,087	4,009	4,342
TOTAL SCHOLARS in public institutions. Female	1,063	1,163	1,447	1,644	1,811	1,861
TOTAL	4,355	4,543	5,316	5,731	5,910	6,203
TOTAL SCHOLARS (both male and female) in all institutions.	4,865	5,004	5,792	6,335	6,640	6,811
Expenditure (in thousands of rupees).						
From provincial revenues	22	24	26	30	61	39
From local funds	11	11	11	12	12	13
From municipal funds	1	1	1	1	1	2
TOTAL Expenditure from public funds	34	36	38	43	74	54
From fees	12	12	12	12	12	13
From other sources	3	3	3	5	6	6
GRAND TOTAL OF EXPENDITURE	49	51	53	60	92	73

SANITARY GRANTS.

1. (*a*) ***Sanitation*** —The non-recurring grants for urban sanitation in 1913-14 amounting to 150 lakhs will be distributed as follows:—

	Rs.	
United Provinces	27,50,000	
Madras	27,00,000	
Bombay	27,00,000	(of which half a lakh is intended for the Bombay Bacteriological Laboratory.)
Bengal	20,00,000	
Punjab	14,50,000	
Burma	10,50,000	
Central Provinces	10,50,000	
Bihar and Orissa	10,00,000	
Assam	3,00,000	

In addition the following non-recurring grants amounting to 13¾ lakhs have been made for special schemes:—

	Rs.
North-West Frontier Province	2,00,000
Delhi Province (for Delhi city)	5,00,000
Mysore (for Bangalore)	4,00,000
Central India (for Indore Residency Bazar)	2,00,000
Baluchistan (for Quetta)	50,000
Coorg (for Mercara)	25,000

(*b*) of the recurring grants for sanitation amounting to Rs 45 lakhs a year, lakhs will be reserved for research and anti-malarial projects and the remaining 40 lakhs will be distributed as follows:—

	Rs.
Madras	6,00,000
Bombay	6,00,000
United Provinces	6,00,000
Bengal	5,00,000
Punjab	4,00,000
Bihar and Orissa	3,00,000
Burma	3,00,000
Central Provinces	3,00,000
Assam	50,000
Bangalore	50,000
North-West Frontier Province	50,000
Delhi	50,000
Reserve (to meet unforeseen demands)	2,00,000

The distribution both of the non-recurring and recurring grant is based mainly on a consideration of the proportionate urban population, that is to say communities of 5,000 and upwards, or in which some form of Municipal Administration is in force modified, where necessary, is accordance with lists of schemes actually ready and waiting for funds in each province.

2. The grant of 5 lakhs recurring for research and anti-malarial projects has been allotted to the Indian Research Fund. The Director-General, Indian Medical Service, will explain in detail the nature of the research work in progress.

3. *Cesses.*—Local Governments will now be in a position to supplement the resources of District Boards by making over to them the entire net proceeds of the land cess in those provinces in which a considerable portion of this cess

has hitherto been diverted for provincial purposes. The provinces thus affected and the actual net gain to District Boards of income are shown below :—

	Rs
Bengal	24,93,000
Bihar and Orissa	22,92,000
United Provinces	29,53,000
Punjab	2,08,000
North-West Frontier Province	26,000
TOTAL	79,72,000

This is a matter in which the Education Department as being in charge of Local self-government has been interested from the very first They are interested also from the point of view of Sanitation. The Government of India trust that a substantial portion of the sum now added to the resources of the boards will be set apart for the improvement of the rural water-supply for anti-malarial measures, for the protection of grain stores and markets in plague-infected localities, and generally for the sanitation of villages and small towns General schemes of rural sanitation are not yet sufficiently advanced to justify the Government of India in making large grants for this object. But the Government of India are deeply interested in the subject and will consider favourably any proposal to utilise for rural sanitation part of the grants now made provided a practical scheme is put forward

4 *Sanitary services*—Schemes for the reorganisation of the Sanitary services on the lines of the Education Department Resolution No 921—936, dated 23rd May 1912, are maturing in the various provinces When brought into force the number of Deputy Sanitary Commissioners will have been increased from 13 to 26, the number of trained 1st class Health Officers from 7 to 29 and of 2nd class Health Officers from 7 to 92, and it is hoped that Indians will be appointed in increasing numbers to the Sanitary Services. The assignment of Rs 2,30,000 recurring from Imperial to Provincial revenues shown in this year's Budget has been increased to Rs 2,91,000 in order to provide for expansion The foundations are thus being laid of modern sanitary establishment which will no doubt grow

One of the matters brought out at the Madras Sanitary Conference was the urgent need of organising Sanitary Engineering Establishments Local Governments have been addressed on the subject.

5 Since January 1911 when the Department got to work grants have been made to Local Governments amounting to three crores forty-five lakhs of rupees or £2,300,000 non-recurring and forty-two lakhs and ninety-one thousand rupees recurring or £286,0 '6⅔ for schemes of urban and general sanitation

A grant of ten lakhs of rupees or £66,666⅔ non-recurring and of five lakhs of rupees or £33,333⅓ recurring has also been made to the Indian Research Fund for research and anti-malarial projects

The grants thus aggregate four crores two lakhs and ninety-one thousand rupees, of which forty-seven lakhs and ninety-one thousand rupees or £319,400 are recurring and three crores and fifty-five lakhs of rupees or £2,366,666⅔ are non-recurring